

UTAH STATE BAR

FY2027 Budget

Fiscal Year July 1, 2026 – June 30, 2027

Serving Utah's Legal Community Since 1931

About This Document

This document presents the line-item detail underlying the Utah State Bar's Fiscal Year 2027 Budget. It shows actual results for FY2024 and FY2025, projected results for FY2026 (based on actuals through March 31, 2026), and the proposed budget for FY2027 across each of the Bar's operating departments.

Each department schedule presents revenue and expense line items grouped into the following categories: Program Services, Salaries & Benefits, General & Administrative, and Building Overhead. Each schedule also includes subtotals, total expenses, and net income / (deficit). All figures are presented in U.S. dollars, with negative values shown in parentheses.

Companion document. For an executive overview, including revenue and expenditure highlights, budget assumptions, functional performance summaries, projected cash reserves, and the capital expenditure plan, please refer to the **Utah State Bar FY2027 Budget Report**. This line-item detail document supports and reconciles to the figures presented there.

Table of Contents

Access to Justice	4
Admissions	6
Bar Commission / Strategic Initiatives	8
Bar Journal	9
Bar Management	11
Committees	13
Communications	14
Consumer Assistance	16
Continuing Legal Education	17
Ethics & Discipline	19
Facilities	21
Fall Forum	23
General Counsel	24
Information Technology	25
Legislative	27
Licensed Lawyer	28
Licensed Paralegal Practitioner	29
Licensee Benefits	31
Licensing	32
New Lawyer Training Program	34
Office of Professional Conduct	36
Regulatory Sandbox	38
Section Support	39
Spring Convention	40
Summer Convention	41
Young Lawyers Division	42

ACCESS TO JUSTICE

Access to Justice programming and grants

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · ACCESS TO JUSTICE						
Meeting - Sponsor Revenue	-	\$8,500	\$9,750	\$9,945	+195	2.00%
Modest Means revenue	8,725	9,425	1,777	2,665	+888	49.97%
Total Revenue	\$8,725	\$17,925	\$11,527	\$12,610	+1,083	9.40%
PROGRAM SERVICES · ACCESS TO JUSTICE						
Meeting Facility - external	-	-	\$225	-	(225)	(100.00%)
Speaker Fees & Expenses	-	3,000	-	3,000	+3,000	
Awards	670	2,550	3,616	3,500	(116)	(3.21%)
Program Special Activities	-	-	2,922	3,000	+78	2.67%
Law Day	-	-	1,000	500	(500)	(50.00%)
Food & Beverage - external	2,176	578	225	145	(80)	(35.56%)
Food & Beverage - internal	2,849	3,172	4,648	4,788	+140	3.01%
Travel - Lodging	5,503	2,105	5,792	3,600	(2,192)	(37.85%)
Travel - Transport / Parking	4,563	1,114	3,797	2,400	(1,397)	(36.79%)
Travel - Mileage Reimb.	1,599	618	3,428	2,500	(928)	(27.07%)
Travel - Per Diems	1,509	276	387	1,100	+713	184.24%
Total Program Services	\$18,869	\$13,413	\$26,040	\$24,533	(1,507)	(5.79%)
SALARIES & BENEFITS · ACCESS TO JUSTICE						
Salaries / Wages	\$216,494	\$216,408	\$224,374	\$223,301	(1,073)	(0.48%)
Payroll Taxes	18,515	18,060	17,808	16,524	(1,284)	(7.21%)
Health Insurance	21,879	24,082	28,613	28,561	(52)	(0.18%)
Dental Insurance	1,412	1,431	1,516	1,565	+49	3.23%
Life & LTD Insurance	1,291	1,297	1,537	1,659	+122	7.94%
Retirement Plan Contributions	11,148	13,864	22,678	22,330	(348)	(1.53%)
Retirement Plan Fees & Costs	833	914	1,186	1,186	0	0.00%
Training / Development	4,069	952	3,744	4,000	+256	6.84%
Total Salaries & Benefits	\$275,641	\$277,008	\$301,456	\$299,126	(2,330)	(0.77%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · ACCESS TO JUSTICE						
Office Supplies	\$835	\$179	\$62	\$46	(16)	(25.81%)
Postage / Mailing, net	30	58	53	75	+22	41.51%
Copy / Printing Expense	447	559	969	1,009	+40	4.13%
Internet Service	46	58	46	47	+1	2.17%
Computer Maintenance	26,366	17,886	18,743	19,476	+733	3.91%
Membership Database Fees	3,879	4,526	2,215	2,326	+111	5.01%
Telephone	3,453	2,353	2,120	2,054	(66)	(3.11%)
Membership / Dues	1,102	390	636	643	+7	1.10%
Credit Card Merchant Fees	1,018	1,327	1,084	1,089	+5	0.46%
E&O / Off & Dir Insurance	19,903	8,763	8,971	9,057	+86	0.96%
Outside Consultants	12,898	-	625	2,500	+1,875	300.00%
Administrative Fee Expense	8	34	37	36	(1)	(2.70%)
Other Gen & Adm Expense	870	156	25	25	0	0.00%
Total General & Administrative	\$70,855	\$36,289	\$35,586	\$38,383	+2,797	7.86%
BUILDING OVERHEAD · ACCESS TO JUSTICE						
Janitorial Expense	\$793	\$779	\$754	\$1,001	+247	32.76%
Heat	882	456	468	481	+13	2.78%
Electricity	1,313	1,283	1,362	1,397	+35	2.57%
Water / Sewer	342	337	488	501	+13	2.66%
Outside Maintenance	836	328	352	382	+30	8.52%
Building Repairs	452	257	253	259	+6	2.37%
Bldg Maintenance Contracts	669	814	832	854	+22	2.64%
Bldg Insurance / Fees	615	491	529	543	+14	2.65%
Building Improvements Depr	2,615	2,422	2,530	2,596	+66	2.61%
Furniture & Fixtures Depr	503	475	487	499	+12	2.46%
Computer Equipment Depr	1,056	960	958	983	+25	2.61%
Total Building Overhead	\$10,076	\$8,602	\$9,013	\$9,496	+483	5.36%
OTHER INCOME · ACCESS TO JUSTICE						
Grant Income	\$121,109	\$58,140	\$60,200	\$50,000	(10,200)	(16.94%)
Total Expenses	\$375,441	\$335,312	\$372,095	\$371,538	(557)	(0.15%)
Net Income / (Deficit)	\$(245,607)	\$(259,247)	\$(300,368)	\$(308,928)	(8,560)	2.85%

ADMISSIONS

Bar admissions and exam administration

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · ADMISSIONS						
Admissions - Student Exam Fees	\$194,175	\$192,200	\$157,476	\$160,626	+3,150	2.00%
Admissions - Attorney Exam Fees	65,225	44,200	45,515	46,426	+910	2.00%
Admissions - Retake Fees	24,275	37,200	35,399	36,107	+708	2.00%
Admissions - Laptop Fees	96,400	95,000	86,396	88,124	+1,728	2.00%
Admissions - Application Forms	6,575	13,000	3,295	3,361	+66	2.00%
Transfer App Fees	90,100	94,450	104,967	107,066	+2,099	2.00%
Attorney - Motion	128,375	151,300	146,379	149,307	+2,928	2.00%
House Counsel	22,100	14,450	18,421	18,790	+368	2.00%
Admissions - Alternate Path	-	-	9,350	12,000	+2,650	28.34%
Miscellaneous Income	6,090	4,880	4,854	4,913	+59	1.22%
Late Fees	24,400	18,100	-	-	0	
Seminar Profit/Loss	-	\$(53)	\$(59)	-	+59	(100.00%)
Total Revenue	\$657,715	\$664,728	\$611,996	\$626,721	+14,725	2.41%
PROGRAM SERVICES · ADMISSIONS						
Meeting Facility - external	\$34,568	\$16,943	\$8,246	\$8,493	+247	3.00%
Meeting facility - internal	6,145	6,525	4,940	5,088	+148	3.00%
ExamSoft	29,929	28,652	31,937	32,895	+958	3.00%
Questions	46,211	59,204	52,264	53,832	+1,568	3.00%
Investigations	905	338	466	480	+14	3.00%
Credit Checks	3,670	3,785	3,126	3,220	+94	3.01%
Medical Exam	1,120	1,680	2,100	2,163	+63	3.00%
Western States Bar Conference	-	1,311	-	-	0	
Temp Labor / Proctors	7,856	5,446	7,850	8,086	+236	3.01%
Court Reporting	3,593	4,294	3,601	3,709	+108	3.00%
Equipment Rental	13,905	39,470	4,103	4,545	+442	10.77%
Food & Beverage - external	3,839	4,229	73	75	+2	2.74%
Food & Beverage - internal	8,377	10,134	10,853	11,179	+326	3.00%
Travel - Lodging	797	661	429	1,000	+571	133.10%
Travel - Transport / Parking	938	837	1,187	750	(437)	(36.82%)
Travel - Per Diems	344	328	329	225	(104)	(31.61%)
Total Program Services	\$162,195	\$183,835	\$131,504	\$135,740	+4,236	3.22%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · ADMISSIONS						
Salaries / Wages	\$265,775	\$269,277	\$266,381	\$275,855	+9,474	3.56%
Payroll Taxes	20,681	21,776	20,833	20,413	(420)	(2.02%)
Health Insurance	16,841	23,174	18,390	19,722	+1,331	7.24%
Health Ins. / Medical Reimb	584	-	-	-	0	
Dental Insurance	989	1,353	1,149	1,054	(95)	(8.27%)
Life & LTD Insurance	967	1,611	1,898	1,982	+84	4.43%
Retirement Plan Contributions	16,767	23,823	25,341	27,585	+2,245	8.86%
Retirement Plan Fees & Costs	954	1,256	1,210	1,210	0	0.00%
Total Salaries & Benefits	\$323,557	\$342,271	\$335,202	\$347,820	+12,619	3.76%
GENERAL & ADMINISTRATIVE · ADMISSIONS						
Office Supplies	\$2,842	\$2,603	\$1,913	\$1,725	(188)	(9.83%)
Postage / Mailing, net	2	8	29	35	+6	20.69%
Copy / Printing Expense	2,194	1,725	3,041	3,168	+127	4.18%
Computer Maintenance	11,863	11,849	9,885	10,208	+323	3.27%
Computer Supplies & Small Equip.	899	-	200	-	(200)	(100.00%)
Membership Database Fees	47,094	47,406	47,665	48,857	+1,192	2.50%
Telephone	3,453	2,586	2,267	2,276	+9	0.40%
Publications/Subscriptions	404	-	-	-	0	
Membership / Dues	752	755	810	810	0	0.00%
Bank Service Charges	4	-	-	-	0	
Credit Card Merchant Fees	21,498	22,266	23,010	23,649	+640	2.78%
Credit Card Surcharge	\$(3,953)	\$(4,148)	\$(5,006)	\$(5,182)	(175)	3.50%
E&O / Off & Dir Insurance	5,687	4,382	4,591	4,671	+80	1.74%
Outside Consultants	-	-	3,000	-	(3,000)	(100.00%)
Payroll Adm Fees	-	-	143	144	+1	0.70%
Administrative Fee Expense	8	49	37	37	0	0.00%
Other Gen & Adm Expense	-	57	-	-	0	
Total General & Administrative	\$92,748	\$89,540	\$91,584	\$90,399	(1,185)	(1.29%)

BUILDING OVERHEAD · ADMISSIONS						
Janitorial Expense	\$1,814	\$2,062	\$1,765	\$2,139	+374	21.19%
Heat	2,017	1,206	1,068	1,027	(40)	(3.75%)
Electricity	3,005	3,396	3,157	2,985	(172)	(5.45%)
Water / Sewer	783	891	1,099	1,070	(29)	(2.64%)
Outside Maintenance	1,912	869	823	815	(8)	(0.97%)
Building Repairs	1,034	680	589	553	(36)	(6.11%)
Bldg Maintenance Contracts	1,529	2,155	1,898	1,825	(73)	(3.85%)
Bldg Insurance / Fees	1,407	1,298	1,224	1,160	(63)	(5.15%)
Building Improvements Depr	5,983	6,409	5,837	5,546	(291)	(4.99%)
Furniture & Fixtures Depr	1,151	1,257	1,144	1,066	(78)	(6.82%)
Computer Equipment Depr	2,417	2,539	2,210	2,099	(110)	(4.98%)
Total Building Overhead	\$23,054	\$22,763	\$20,813	\$20,287	(527)	(2.53%)
Total Expenses	\$601,554	\$638,409	\$579,103	\$594,246	+15,143	2.61%
Net Income / (Deficit)	\$56,161	\$26,319	\$32,893	\$32,475	(418)	(1.27%)

BAR COMMISSION / STRATEGIC INITIATIVES

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · BAR COMMISSION / STRATEGIC INITIATIVES						
Seminar Profit/Loss	-	-	-	\$(30,000)	(30,000)	
Total Revenue	-	-	-	\$(30,000)	(30,000)	
PROGRAM SERVICES · BAR COMMISSION / STRATEGIC INITIATIVES						
Meeting facility - internal	\$1,120	\$1,350	\$1,247	\$1,000	(247)	(19.81%)
Awards	331	8,106	7,538	7,764	+226	3.00%
Grants / Contributions - General	22,600	8,138	6,445	3,000	(3,445)	(53.45%)
Bar Anniversary	-	1,113	12,219	-	(12,219)	(100.00%)
Food & Beverage - external	12,407	136	230	-	(230)	(100.00%)
Food & Beverage - internal	2,275	2,114	1,733	1,500	(233)	(13.44%)
Travel - Commission Mtgs	29,256	54,201	34,593	75,900	+41,307	119.41%
ABA Annual Meeting	2,776	9,684	12,361	10,000	(2,361)	(19.10%)
ABA Mid Year Meeting	5,877	8,017	5,179	8,000	+2,821	54.47%
Commission / Education	425	16,700	9,941	32,200	+22,259	223.91%
ABA Annual Delegate	-	4,859	19,920	15,000	(4,920)	(24.70%)
Western States Bar Conference	20,626	14,108	7,681	20,000	+12,319	160.38%
President's Expense	18,000	18,000	18,000	18,000	0	0.00%
Leadership Academy	7,259	13,769	14,276	16,000	+1,724	12.08%
Retreat	41,519	25,754	26,416	27,208	+792	3.00%
Total Program Services	\$164,471	\$186,049	\$177,779	\$235,572	+57,793	32.51%
GENERAL & ADMINISTRATIVE · BAR COMMISSION / STRATEGIC INITIATIVES						
Office Supplies	-	\$212	\$67	-	(67)	(100.00%)
Postage / Mailing, net	254	296	26	26	0	0.00%
Copy / Printing Expense	2,066	830	365	369	+4	1.10%
Computer Maintenance	-	76	114	115	+1	0.88%
Advertising	-	-	-	8,000	+8,000	
E&O / Off & Dir Insurance	8,900	8,345	7,693	7,770	+77	1.00%
Outside Consultants	-	-	19,731	-	(19,731)	(100.00%)
Other Gen & Adm Expense	2,016	2,317	2,000	3,000	+1,000	50.00%
Total General & Administrative	\$13,236	\$12,076	\$29,996	\$19,280	(10,716)	(35.72%)

OTHER INCOME · BAR COMMISSION / STRATEGIC INITIATIVES						
Grant Income	-	-	\$10,500	-	(10,500)	(100.00%)
Total Expenses	\$177,707	\$198,125	\$207,775	\$254,852	+47,077	22.66%
Net Income / (Deficit)	\$(177,707)	\$(198,125)	\$(197,275)	\$(284,852)	(87,577)	44.39%

BAR JOURNAL

Publication of the Bar Journal

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · BAR JOURNAL						
Advertising Revenue	\$210,853	\$253,989	\$237,805	\$242,561	+4,756	2.00%
Member Benefits - Lexis	-	1,246	618	630	+12	1.94%
Royalty Income - Bar Journal, etc.	8,127	7,098	12,356	12,603	+247	2.00%
Total Revenue	\$218,980	\$262,333	\$250,779	\$255,794	+5,016	2.00%
PROGRAM SERVICES · BAR JOURNAL						
Meeting facility - internal	\$1,140	\$1,500	\$1,476	\$1,476	0	0.00%
Food & Beverage - internal	3,461	3,741	3,888	4,004	+117	3.01%
Commission Expense	35,095	48,169	45,919	48,512	+2,593	5.65%
Wellbeing Committee	-	-	550	-	(550)	(100.00%)
Total Program Services	\$39,697	\$53,409	\$51,833	\$53,992	+2,160	4.17%
SALARIES & BENEFITS · BAR JOURNAL						
Salaries / Wages	\$34,158	\$34,004	\$33,821	\$33,551	(270)	(0.80%)
Payroll Taxes	2,490	2,637	2,759	2,483	(277)	(10.04%)
Health Insurance	4,999	7,386	11,980	11,463	(517)	(4.32%)
Dental Insurance	433	245	248	261	+13	5.24%
Life & LTD Insurance	429	234	303	271	(31)	(10.23%)
Retirement Plan Contributions	3,700	3,679	3,649	3,355	(294)	(8.06%)
Retirement Plan Fees & Costs	237	229	221	221	0	0.00%
Total Salaries & Benefits	\$46,446	\$48,414	\$52,982	\$51,604	(1,377)	(2.60%)
GENERAL & ADMINISTRATIVE · BAR JOURNAL						
Office Supplies	-	\$22	-	-	0	
Postage / Mailing, net	47,288	54,575	56,879	57,448	+569	1.00%
Copy / Printing Expense	100,858	100,000	99,239	102,216	+2,977	3.00%
Internet Service	323	420	112	-	(112)	(100.00%)
Computer Maintenance	1,956	1,589	1,578	1,593	+16	1.01%
Membership Database Fees	277	345	1,250	1,313	+63	5.04%
Telephone	576	329	243	245	+2	0.82%
Credit Card Merchant Fees	6,143	5,938	5,765	8,247	+2,482	43.05%
Administrative Fee Expense	2	12	12	12	0	0.00%
Total General & Administrative	\$157,423	\$163,229	\$165,077	\$171,075	+5,998	3.63%
IN-KIND CONTRIBUTIONS · BAR JOURNAL						
InKind Contrib - UDR & Other	-	\$847	-	-	0	

BUILDING OVERHEAD · BAR JOURNAL						
Janitorial Expense	\$193	\$199	\$192	\$255	+63	32.81%
Heat	215	116	119	123	+3	2.52%
Electricity	320	327	347	356	+9	2.59%
Water / Sewer	84	86	124	128	+4	3.23%
Outside Maintenance	204	84	90	97	+7	7.78%
Building Repairs	110	66	64	66	+2	3.12%
Bldg Maintenance Contracts	163	208	212	218	+6	2.83%
Bldg Insurance / Fees	150	125	135	138	+4	2.96%
Building Improvements Depr	638	617	645	662	+17	2.64%
Furniture & Fixtures Depr	123	121	124	127	+3	2.42%
Computer Equipment Depr	258	245	244	250	+6	2.46%
Total Building Overhead	\$2,457	\$2,192	\$2,297	\$2,420	+123	5.35%
Total Expenses	\$246,023	\$268,092	\$272,188	\$279,091	+6,903	2.54%
Net Income / (Deficit)	\$(27,044)	\$(5,759)	\$(21,409)	\$(23,297)	(1,888)	8.82%

BAR MANAGEMENT

Executive operations and investment income

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · BAR MANAGEMENT						
E-Filing Revenue	\$17,061	\$17,567	\$45,525	\$46,436	+911	2.00%
Advertising Revenue	-	-	1,200	-	(1,200)	(100.00%)
Miscellaneous Income	2,750	567	14,429	500	(13,929)	(96.53%)
ILM Realized Gains/Losses	400,275	370,023	332,588	399,726	+67,138	20.19%
ILM Interest Income	\$(3,879)	15,810	40,555	-	0	0.00%
ILM Unrealized Gains/Losses	11,057	\$(911)	\$(10,178)	-	0	-0.00%
General Interest Income	2,079	1,645	389	-	0	0.00%
Seminar Profit/Loss	-	\$(571)	-	-	0	
Total Revenue	\$429,342	\$404,130	\$424,508	\$446,662	+52,919	12.47%
PROGRAM SERVICES · BAR MANAGEMENT						
Meeting facility - internal	\$2,725	\$3,666	\$3,824	\$3,939	+115	3.01%
Awards	845	-	-	-	0	
MCLE Fees Paid	-	-	200	200	0	0.00%
Food & Beverage - external	4,845	1,596	671	692	+21	3.13%
Food & Beverage - internal	1,547	1,608	1,768	1,821	+53	3.00%
Soft Drinks	2,395	2,341	2,029	2,090	+61	3.01%
Travel - Lodging	-	328	494	-	(494)	(100.00%)
Travel - Transport / Parking	-	-	351	-	(351)	(100.00%)
Travel - Mileage Reimb.	114	-	-	-	0	
Travel - Per Diems	-	-	138	-	(138)	(100.00%)
ABA Annual Meeting	1,287	-	-	-	0	
Overhead Alloc. - Seminars	\$(15,143)	\$(10,000)	\$(15,599)	\$(18,000)	(2,401)	15.39%
Total Program Services	\$(1,385)	\$(461)	\$(6,124)	\$(9,259)	(3,135)	51.19%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · BAR MANAGEMENT						
Salaries / Wages	\$523,282	\$538,730	\$561,362	\$558,245	(3,117)	(0.56%)
Payroll Taxes	42,114	38,312	27,683	41,310	+13,627	49.23%
Health Insurance	59,247	63,160	78,752	76,656	(2,096)	(2.66%)
Health Ins. / Medical Reimb	\$(751)	2,479	1,933	2,284	+351	18.16%
Dental Insurance	3,185	3,378	3,720	3,594	(126)	(3.39%)
Life & LTD Insurance	2,818	3,178	3,351	4,003	+652	19.46%
Workman's Comp Insurance	3,154	3,356	3,360	3,360	0	0.00%
Retirement Plan Contributions	35,225	42,933	53,716	54,218	+502	0.93%
Retirement Plan Fees & Costs	1,783	2,056	1,858	1,858	0	0.00%
Training / Development	25	506	-	-	0	
Payroll Expenses	21	0	1	1	0	0.00%
Total Salaries & Benefits	\$670,103	\$698,086	\$735,736	\$745,529	+9,793	1.33%
GENERAL & ADMINISTRATIVE · BAR MANAGEMENT						
Commercial Card Rebate	\$(4,337)	\$(4,727)	\$(3,928)	\$(3,967)	(39)	0.99%
Office Supplies	7,530	4,576	1,822	1,840	+18	0.99%
Postage / Mailing, net	\$(6,315)	262	450	455	+5	1.11%
Copy / Printing Expense	2,455	5,401	5,001	5,051	+50	1.00%
Internet Service	-	20	-	-	0	
Computer Maintenance	33,578	31,209	36,235	36,597	+362	1.00%
Computer Supplies & Small Equip.	2,580	527	643	650	+7	1.09%
Membership Database Fees	5,475	9,739	12,157	12,765	+608	5.00%
Telephone	5,277	3,477	3,016	3,046	+30	0.99%
Advertising	280	195	292	295	+3	1.03%
Publications/Subscriptions	79	276	-	-	0	
Membership / Dues	2,809	2,860	2,938	2,968	+30	1.02%
Bank Service Charges	703	2,481	2,463	2,488	+25	1.02%
ILM Service Charges	20,083	19,597	20,556	21,985	+1,429	6.95%
Credit Card Merchant Fees	1,175	3,961	2,221	4,467	+2,246	101.13%
E&O / Off & Dir Insurance	14,586	12,727	12,239	12,361	+122	1.00%
Audit Expense	42,586	43,291	44,550	44,996	+446	1.00%
Lobbying Rebates	7	-	-	-	0	
Outside Consultants	4,303	9,954	17,415	5,000	(12,415)	(71.29%)
Payroll Adm Fees	8,207	9,382	10,052	10,152	+101	1.00%
Administrative Fee Expense	1,386	333	270	270	0	0.00%
Other Gen & Adm Expense	7,078	13,419	9,096	10,000	+904	9.94%
Total General & Administrative	\$149,527	\$168,956	\$177,487	\$171,418	(6,070)	(3.42%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
IN-KIND CONTRIBUTIONS · BAR MANAGEMENT						
InKind Contrib - UDR & Other	\$1,390	\$2,853	\$4,195	\$4,195	0	0.00%
BUILDING OVERHEAD · BAR MANAGEMENT						
Janitorial Expense	\$2,915	\$2,853	\$2,992	\$4,176	+1,184	39.57%
Heat	3,240	1,669	1,886	2,006	+120	6.36%
Electricity	4,828	4,699	5,434	5,828	+395	7.27%
Water / Sewer	1,259	1,233	1,977	2,090	+113	5.72%
Outside Maintenance	2,672	1,202	1,399	1,592	+192	13.72%
Building Repairs	2,061	941	1,004	1,081	+76	7.57%
Bldg Maintenance Contracts	2,457	2,982	3,349	3,563	+214	6.39%
Bldg Insurance / Fees	2,261	1,797	2,115	2,266	+151	7.14%
Building Improvements Depr	9,612	8,869	10,121	10,829	+709	7.01%
Furniture & Fixtures Depr	2,443	1,740	1,926	2,081	+156	8.10%
Computer Equipment Depr	3,883	3,514	3,831	4,099	+268	7.00%
Total Building Overhead	\$37,632	\$31,500	\$36,034	\$39,611	+3,577	9.93%
OTHER INCOME · BAR MANAGEMENT						
Disposal Of Assets	\$(403)	\$(3,227)	-	-	0	
Total Expenses	\$857,267	\$900,935	\$947,329	\$951,494	+4,165	0.44%
Net Income / (Deficit)	\$(428,328)	\$(500,032)	\$(522,821)	\$(504,833)	+48,754	(9.33%)

COMMITTEES

Bar committees and Wellbeing Committee programs

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · COMMITTEES						
Miscellaneous Income	\$10	\$40	\$30	\$31	+1	3.33%
Seminar Profit/Loss	1,625	-	-	-	0	
Total Revenue	\$1,635	\$40	\$30	\$31	+1	3.33%
PROGRAM SERVICES · COMMITTEES						
Meeting facility - internal	\$1,490	\$3,357	\$2,797	\$2,881	+84	3.00%
Speaker Fees & Expenses	-	-	-	2,000	+2,000	
LRE - Bar Support	60,000	70,000	70,000	70,000	0	0.00%
Food & Beverage - external	300	-	183	189	+6	3.28%
Food & Beverage - internal	2,748	4,327	4,424	4,557	+133	3.01%
Wellbeing Committee	120,269	56,500	18,425	-	(18,425)	(100.00%)
Total Program Services	\$184,808	\$134,184	\$95,830	\$79,627	(16,203)	(16.91%)
SALARIES & BENEFITS · COMMITTEES						
Salaries / Wages	\$26,182	\$28,895	\$32,112	\$33,551	+1,439	4.48%
Payroll Taxes	1,560	1,837	2,291	2,483	+192	8.38%
Health Insurance	4,999	7,386	10,632	11,463	+831	7.82%
Dental Insurance	40	245	243	261	+18	7.41%
Life & LTD Insurance	39	234	218	271	+54	24.77%
Retirement Plan Contributions	2,330	2,577	2,781	3,355	+574	20.64%
Retirement Plan Fees & Costs	237	229	215	215	0	0.00%
Total Salaries & Benefits	\$35,387	\$41,403	\$48,491	\$51,599	+3,107	6.41%
GENERAL & ADMINISTRATIVE · COMMITTEES						
Office Supplies	\$4	\$13	\$5	\$5	0	0.00%
Copy / Printing Expense	74	41	88	88	+1	1.14%
Internet Service	1,030	622	906	974	+68	7.51%
Computer Maintenance	1,805	1,773	1,836	1,854	+18	0.98%
Membership Database Fees	277	103	928	974	+46	4.96%
Telephone	576	329	243	245	+2	0.82%
Credit Card Merchant Fees	-	-	2	1	(1)	(50.00%)
Total General & Administrative	\$3,775	\$2,888	\$4,007	\$4,142	+135	3.37%

BUILDING OVERHEAD · COMMITTEES						
Janitorial Expense	\$193	\$199	\$192	\$255	+63	32.81%
Heat	215	116	119	123	+3	2.52%
Electricity	320	327	347	356	+9	2.59%
Water / Sewer	84	86	124	128	+3	2.42%
Outside Maintenance	204	84	90	97	+7	7.78%
Building Repairs	110	66	64	66	+2	3.12%
Bldg Maintenance Contracts	163	208	212	218	+6	2.83%
Bldg Insurance / Fees	150	125	135	138	+4	2.96%
Building Improvements Depr	638	617	645	662	+17	2.64%
Furniture & Fixtures Depr	123	121	124	127	+3	2.42%
Computer Equipment Depr	258	245	244	250	+6	2.46%
Total Building Overhead	\$2,457	\$2,192	\$2,297	\$2,420	+123	5.35%
Total Expenses	\$226,427	\$180,667	\$150,625	\$137,788	(12,837)	(8.52%)
Net Income / (Deficit)	\$(224,792)	\$(180,627)	\$(150,595)	\$(137,758)	+12,838	(8.52%)

COMMUNICATIONS

Communications, marketing, and public outreach

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · COMMUNICATIONS						
Meeting - Sponsor Revenue	-	-	\$5,550	\$5,661	+111	2.00%
Advertising Revenue	1,000	3,000	1,850	1,887	+37	2.00%
Total Revenue	\$1,000	\$3,000	\$7,400	\$7,548	+148	2.00%
PROGRAM SERVICES · COMMUNICATIONS						
Meeting facility - internal	-	\$375	\$458	\$125	(333)	(72.71%)
Food & Beverage - external	-	72	152	156	+4	2.63%
Food & Beverage - internal	-	-	621	640	+19	3.06%
Travel - Lodging	507	764	1,171	1,206	+35	2.99%
Travel - Transport / Parking	2	1,035	589	607	+18	3.06%
Travel - Per Diems	167	102	-	250	+250	
Total Program Services	\$676	\$2,348	\$2,991	\$2,984	(7)	(0.23%)
SALARIES & BENEFITS · COMMUNICATIONS						
Salaries / Wages	\$72,448	\$82,789	\$86,032	\$90,900	+4,868	5.66%
Payroll Taxes	5,750	6,607	6,462	6,727	+265	4.10%
Health Insurance	9,249	12,187	14,225	13,312	(913)	(6.42%)
Dental Insurance	433	534	586	601	+15	2.56%
Life & LTD Insurance	434	616	624	651	+27	4.33%
Retirement Plan Contributions	6,325	667	8,389	9,090	+701	8.36%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Training / Development	22	635	781	812	+31	3.97%
Total Salaries & Benefits	\$95,136	\$104,492	\$117,534	\$122,528	+4,994	4.25%
GENERAL & ADMINISTRATIVE · COMMUNICATIONS						
Copy / Printing Expense	\$73	\$499	\$0	-	0	0.00%
Computer Maintenance	3,754	6,870	7,320	7,393	+73	1.00%
Computer Supplies & Small Equip.	852	1,087	584	590	+6	1.03%
Membership Database Fees	554	2,317	2,293	2,408	+115	5.02%
Telephone	1,301	1,856	1,408	1,422	+14	0.99%
Advertising	8,565	-	200	202	+2	1.00%
Membership / Dues	557	587	722	729	+7	0.97%
Credit Card Merchant Fees	-	36	219	226	+7	3.20%
Administrative Fee Expense	-	11	12	12	0	0.00%
Total General & Administrative	\$15,656	\$13,263	\$12,758	\$12,982	+224	1.76%

BUILDING OVERHEAD · COMMUNICATIONS						
Janitorial Expense	\$196	\$202	\$195	\$259	+64	32.82%
Heat	218	118	121	124	+3	2.48%
Electricity	325	332	352	361	+9	2.56%
Water / Sewer	85	87	126	130	+4	3.17%
Outside Maintenance	207	85	91	99	+8	8.79%
Building Repairs	112	66	65	67	+2	3.08%
Bldg Maintenance Contracts	165	211	215	221	+6	2.79%
Bldg Insurance / Fees	152	127	137	140	+3	2.19%
Building Improvements Depr	647	626	654	671	+17	2.60%
Furniture & Fixtures Depr	124	123	126	129	+3	2.38%
Computer Equipment Depr	261	248	248	254	+6	2.42%
Total Building Overhead	\$2,492	\$2,225	\$2,330	\$2,455	+125	5.36%
Total Expenses	\$113,960	\$122,328	\$135,613	\$140,949	+5,336	3.93%
Net Income / (Deficit)	\$(112,960)	\$(119,328)	\$(128,213)	\$(133,401)	(5,188)	4.05%

CONSUMER ASSISTANCE

Consumer assistance program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · CONSUMER ASSISTANCE						
Salaries / Wages	\$50,737	\$50,522	\$49,093	\$51,766	+2,673	5.44%
Payroll Taxes	4,840	4,189	4,150	3,831	(319)	(7.69%)
Health Insurance	7,583	8,446	9,918	9,861	(57)	(0.57%)
Dental Insurance	77	290	509	522	+13	2.55%
Life & LTD Insurance	378	391	401	420	+19	4.74%
Retirement Plan Contributions	2,742	3,212	4,913	5,177	+264	5.37%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Total Salaries & Benefits	\$66,832	\$67,507	\$69,419	\$72,012	+2,593	3.74%
GENERAL & ADMINISTRATIVE · CONSUMER ASSISTANCE						
Office Supplies	\$207	\$19	\$176	\$178	+2	1.14%
Postage / Mailing, net	28	1	1	-	(1)	(100.00%)
Computer Maintenance	3,679	3,307	3,363	3,396	+33	0.98%
Membership Database Fees	554	1,640	2,270	2,383	+113	4.98%
Telephone	1,281	1,038	1,212	1,224	+12	0.99%
Membership / Dues	612	-	178	180	+2	1.12%
E&O / Off & Dir Insurance	-	4,382	4,223	4,265	+42	0.99%
Administrative Fee Expense	2	12	12	12	0	0.00%
Total General & Administrative	\$6,363	\$10,399	\$11,435	\$11,638	+203	1.78%

BUILDING OVERHEAD · CONSUMER ASSISTANCE						
Janitorial Expense	\$245	\$99	\$269	\$510	+241	89.59%
Heat	273	58	188	245	+57	30.32%
Electricity	406	164	509	712	+203	39.88%
Water / Sewer	106	43	206	255	+49	23.79%
Outside Maintenance	259	42	127	195	+68	53.54%
Building Repairs	140	33	92	132	+40	43.48%
Bldg Maintenance Contracts	207	104	333	435	+102	30.63%
Bldg Insurance / Fees	190	63	200	277	+77	38.50%
Building Improvements Depr	809	309	965	1,323	+358	37.10%
Furniture & Fixtures Depr	156	61	170	254	+84	49.41%
Computer Equipment Depr	327	122	365	501	+136	37.26%
Total Building Overhead	\$3,118	\$1,098	\$3,424	\$4,839	+1,415	41.33%
Total Expenses	\$76,313	\$79,004	\$84,278	\$88,489	+4,211	5.00%
Net Income / (Deficit)	\$(76,313)	\$(79,004)	\$(84,278)	\$(88,489)	(4,211)	5.00%

CONTINUING LEGAL EDUCATION

CLE seminars, video library, and educational programming

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - CONTINUING LEGAL EDUCATION						
Meeting - Sponsor Revenue	\$58,814	\$63,850	\$119,348	\$121,735	+2,387	2.00%
Meeting - Material Sales	-	-	1,600	1,632	+32	2.00%
CLE - Registrations	561,024	683,197	611,704	623,938	+12,234	2.00%
CLE - Video Library Sales	91,575	97,988	57,627	58,779	+1,153	2.00%
Miscellaneous Income	20	-	-	-	0	
In Kind Rev-Facilities & Other	-	1,100	-	-	0	
Seminar Profit/Loss	56,129	\$(23,980)	25,908	26,426	+518	2.00%
Total Revenue	\$767,563	\$822,155	\$816,187	\$832,511	+16,324	2.00%
PROGRAM SERVICES - CONTINUING LEGAL EDUCATION						
Meeting Facility - external	\$30,131	\$67,087	\$47,231	\$48,648	+1,417	3.00%
Meeting facility - internal	6,021	7,300	5,672	5,842	+170	3.00%
Speaker Fees & Expenses	18,772	5,000	6,751	6,954	+203	3.01%
Speaker Reimb. - Receipt Req'd	17,075	18,768	5,904	6,081	+177	3.00%
Awards	3,709	12,153	6,323	6,513	+190	3.00%
Grants / Contributions - General	7,000	-	10,000	10,000	0	0.00%
Program Special Activities	\$(1,887)	30,060	-	-	0	
Law Day	447	-	-	-	0	
Special Event Expense	20,650	2,676	15,584	16,052	+468	3.00%
MCLE Fees Paid	54,491	52,357	43,792	45,106	+1,314	3.00%
Equipment Rental	12,964	16,619	14,270	14,698	+428	3.00%
Food & Beverage - external	202,401	268,220	288,161	296,806	+8,645	3.00%
Food & Beverage - internal	24,799	23,162	22,449	23,122	+673	3.00%
Travel - Lodging	19,104	8,959	6,677	6,877	+200	3.00%
Travel - Transport / Parking	1,608	40	6,572	6,769	+197	3.00%
Travel - Mileage Reimb.	305	713	375	386	+11	2.93%
Travel - Per Diems	198	-	124	128	+4	3.23%
Overhead Alloc. - Seminars	\$(26,713)	\$(17,660)	\$(13,514)	\$(32,000)	(18,486)	136.79%
Event Revenue Sharing - 3rd Party	97,294	85,776	79,994	82,394	+2,400	3.00%
Total Program Services	\$488,369	\$581,229	\$546,366	\$544,376	(1,990)	(0.36%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · CONTINUING LEGAL EDUCATION						
Salaries / Wages	\$132,044	\$140,465	\$145,362	\$147,335	+1,973	1.36%
Payroll Taxes	11,162	11,629	11,791	10,903	(888)	(7.53%)
Health Insurance	4,232	8,114	9,449	8,703	(746)	(7.90%)
Health Ins. / Medical Reimb	36	-	198	\$(137)	(335)	(169.19%)
Dental Insurance	241	491	540	514	(26)	(4.81%)
Life & LTD Insurance	998	798	1,084	1,169	+85	7.84%
Retirement Plan Contributions	11,926	13,378	14,536	15,034	+497	3.42%
Retirement Plan Fees & Costs	949	914	868	868	0	0.00%
Training / Development	-	100	95	250	+155	163.16%
Total Salaries & Benefits	\$161,588	\$175,890	\$183,924	\$184,638	+715	0.39%
GENERAL & ADMINISTRATIVE · CONTINUING LEGAL EDUCATION						
Office Supplies	\$609	\$472	\$373	\$377	+4	1.07%
Postage / Mailing, net	3	-	-	-	0	
Copy / Printing Expense	3,569	1,990	588	594	+6	1.02%
Internet Service	9,391	594	118	120	+2	1.69%
Computer Maintenance	14,931	17,962	9,602	9,698	+96	1.00%
Computer Supplies & Small Equip.	1,743	112	-	-	0	
Membership Database Fees	3,372	3,544	4,533	4,759	+227	5.01%
Telephone	2,302	1,306	987	997	+10	1.01%
Publications/Subscriptions	258	-	-	-	0	
Membership / Dues	797	485	585	591	+6	1.03%
Credit Card Merchant Fees	24,237	26,173	24,962	24,975	+14	0.06%
Outside Consultants	7,713	5,500	4,525	-	(4,525)	(100.00%)
Administrative Fee Expense	-	-	5	12	+8	160.00%
Other Gen & Adm Expense	1,221	1,486	-	-	0	
Total General & Administrative	\$70,146	\$59,625	\$46,278	\$42,123	(4,155)	(8.98%)

BUILDING OVERHEAD · CONTINUING LEGAL EDUCATION						
Janitorial Expense	\$468	\$481	\$466	\$618	+152	32.62%
Heat	521	281	289	297	+8	2.77%
Electricity	776	792	841	863	+22	2.62%
Water / Sewer	202	208	301	309	+8	2.66%
Outside Maintenance	494	203	218	236	+18	8.26%
Building Repairs	267	159	156	160	+4	2.56%
Bldg Maintenance Contracts	395	503	514	527	+14	2.72%
Real Property Taxes	7,446	7,095	7,780	8,014	+233	2.99%
Personal Property Taxes	503	627	624	643	+19	3.04%
Bldg Insurance / Fees	363	303	327	335	+9	2.75%
Building Improvements Depr	1,545	1,495	1,562	1,603	+41	2.62%
Furniture & Fixtures Depr	297	293	300	308	+8	2.67%
Computer Equipment Depr	624	592	591	607	+15	2.54%
Total Building Overhead	\$13,901	\$13,033	\$13,969	\$14,520	+551	3.94%
Total Expenses	\$734,003	\$829,777	\$790,536	\$785,657	(4,879)	(0.62%)
Net Income / (Deficit)	\$33,560	\$(7,622)	\$25,651	\$46,854	+21,203	82.66%

ETHICS & DISCIPLINE

Ethics committee and discipline support

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · ETHICS & DISCIPLINE						
Meeting facility - internal	\$3,715	\$3,700	\$3,434	\$3,537	+103	3.00%
Witness & Hearing Expense	\$(285)	303	\$(153)	\$(157)	(4)	2.61%
Court Reporting	-	1,400	120	124	+4	3.33%
Food & Beverage - internal	2,149	3,204	3,207	3,303	+96	2.99%
Travel - Lodging	1,322	1,464	900	927	+27	3.00%
Travel - Transport / Parking	1,046	649	500	515	+15	3.00%
Travel - Mileage Reimb.	405	-	861	887	+26	3.02%
Travel - Per Diems	253	238	200	206	+6	3.00%
Total Program Services	\$8,605	\$10,958	\$9,069	\$9,341	+272	3.00%
SALARIES & BENEFITS · ETHICS & DISCIPLINE						
Salaries / Wages	\$161,959	\$181,254	\$187,282	\$197,172	+9,890	5.28%
Payroll Taxes	12,462	14,459	14,643	14,591	(52)	(0.36%)
Health Insurance	15,385	8,407	11,404	9,861	(1,543)	(13.53%)
Health Ins. / Medical Reimb	554	800	1,007	-	(1,007)	(100.00%)
Dental Insurance	826	491	651	522	(129)	(19.82%)
Life & LTD Insurance	1,361	616	951	1,105	+154	16.19%
Retirement Plan Contributions	15,376	17,914	18,576	19,169	+593	3.19%
Retirement Plan Fees & Costs	475	457	436	436	0	0.00%
Training / Development	645	795	179	500	+321	179.33%
Total Salaries & Benefits	\$209,043	\$225,193	\$235,129	\$243,356	+8,227	3.50%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · ETHICS & DISCIPLINE						
Office Supplies	\$98	\$964	\$322	\$325	+3	0.93%
Postage / Mailing, net	128	286	342	346	+4	1.17%
Copy / Printing Expense	1,646	102	145	147	+2	1.38%
Internet Service	-	-	231	233	+2	0.87%
Computer Maintenance	8,477	8,842	9,753	9,850	+97	0.99%
Membership Database Fees	1,477	2,426	1,480	1,554	+74	5.00%
Telephone	-	1,081	1,104	1,115	+11	1.00%
Membership / Dues	1,129	295	968	977	+9	0.93%
Credit Card Merchant Fees	-	-	2	-	(2)	(100.00%)
E&O / Off & Dir Insurance	-	4,382	4,223	4,265	+42	0.99%
Administrative Fee Expense	1	12	12	12	0	0.00%
Total General & Administrative	\$12,956	\$18,390	\$18,582	\$18,824	+242	1.30%
BUILDING OVERHEAD · ETHICS & DISCIPLINE						
Janitorial Expense	-	\$596	\$577	\$765	+188	32.58%
Heat	-	349	358	368	+10	2.79%
Electricity	-	981	1,041	1,068	+27	2.59%
Water / Sewer	-	258	373	383	+10	2.68%
Outside Maintenance	-	251	269	292	+23	8.55%
Building Repairs	-	197	193	198	+5	2.59%
Bldg Maintenance Contracts	-	623	636	653	+17	2.67%
Bldg Insurance / Fees	-	375	405	415	+10	2.47%
Building Improvements Depr	-	1,852	1,934	1,985	+51	2.64%
Furniture & Fixtures Depr	-	363	372	381	+9	2.42%
Computer Equipment Depr	-	734	732	751	+19	2.60%
Total Building Overhead	-	\$6,577	\$6,891	\$7,261	+370	5.37%
Total Expenses	\$230,604	\$261,118	\$269,671	\$278,781	+9,111	3.38%
Net Income / (Deficit)	\$(230,604)	\$(261,118)	\$(269,671)	\$(278,781)	(9,111)	3.38%

FACILITIES

Property management, room rental, and tenant operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · FACILITIES						
Room Rental - All parties	\$50,100	\$59,025	\$53,719	\$54,794	+1,074	2.00%
Food & Bev Revenue - All parties	82,183	74,717	85,852	80,322	(5,529)	(6.44%)
Setup & A/V Charges - All Parties	1,161	1,072	1,321	1,103	(218)	(16.50%)
Tenant Rent	26,500	42,000	42,000	24,000	(18,000)	(42.86%)
Miscellaneous Income	-	42	-	-	0	
Total Revenue	\$159,945	\$176,857	\$182,892	\$160,219	(22,673)	(12.40%)
PROGRAM SERVICES · FACILITIES						
Temp Labor / Proctors	\$147	-	-	-	0	
Equipment Rental	4,273	1,072	1,071	1,103	+32	2.99%
Food & Beverage - external	80,139	67,902	77,983	80,322	+2,339	3.00%
Soft Drinks	4,368	2,548	2,649	2,729	+79	2.98%
Total Program Services	\$88,933	\$71,524	\$81,703	\$84,154	+2,451	3.00%
SALARIES & BENEFITS · FACILITIES						
Salaries / Wages	\$129,614	\$122,479	\$118,186	\$134,671	+16,485	13.95%
Payroll Taxes	11,140	9,756	9,954	9,966	+12	0.12%
Health Insurance	19,472	16,747	23,305	22,985	(320)	(1.37%)
Health Ins. / Medical Reimb	2,044	2,141	2,915	2,300	(615)	(21.10%)
Dental Insurance	866	1,065	978	601	(377)	(38.55%)
Life & LTD Insurance	886	987	830	635	(196)	(23.61%)
Retirement Plan Contributions	10,793	8,362	11,772	11,849	+78	0.66%
Retirement Plan Fees & Costs	820	457	856	856	0	0.00%
Total Salaries & Benefits	\$175,634	\$161,994	\$168,796	\$183,863	+15,067	8.93%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · FACILITIES						
Office Equip Repairs	\$95	-	-	-	0	
Office Supplies	3,080	2,305	653	660	+7	1.07%
Operating Meeting Supplies	5,338	4,582	4,438	4,482	+44	0.99%
Postage / Mailing, net	50	168	442	446	+4	0.90%
Copy / Printing Expense	9,830	13,691	7,767	7,000	(767)	(9.88%)
Copy / Print revenue	\$(17,789)	\$(6,395)	\$(7,237)	\$(7,000)	+237	(3.27%)
Computer Maintenance	6,005	6,097	6,059	6,119	+61	1.01%
Computer Supplies & Small Equip.	816	-	-	-	0	
Membership Database Fees	1,107	-	-	-	0	
Telephone	3,157	3,409	6,291	6,354	+63	1.00%
Advertising	65	-	-	-	0	
Credit Card Merchant Fees	1,829	182	783	800	+17	2.17%
Outside Consultants	-	-	7,529	-	(7,529)	(100.00%)
Administrative Fee Expense	11	67	70	72	+2	2.86%
Lease Interest Expense	2,882	2,283	1,630	691	(939)	(57.61%)
Other Gen & Adm Expense	-	-	560	-	(560)	(100.00%)
Total General & Administrative	\$16,476	\$26,388	\$28,985	\$19,625	(9,360)	(32.29%)
IN-KIND CONTRIBUTIONS · FACILITIES						
InKind Contrib - UDR & Other	\$14,194	\$16,611	\$15,910	\$15,910	0	0.00%
BUILDING OVERHEAD · FACILITIES						
Janitorial Expense	\$11,956	\$16,763	\$16,224	\$21,538	+5,314	32.75%
Heat	13,292	9,807	10,075	10,345	+270	2.68%
Electricity	19,802	27,610	29,299	30,059	+760	2.59%
Water / Sewer	5,163	7,247	10,490	10,777	+287	2.74%
Outside Maintenance	12,602	8,207	8,488	8,210	(278)	(3.28%)
Building Repairs	6,815	5,530	5,434	5,573	+139	2.56%
Bldg Maintenance Contracts	10,079	17,521	17,898	18,377	+479	2.68%
Real Property Taxes	9,928	9,460	10,374	10,685	+311	3.00%
Personal Property Taxes	670	836	832	857	+25	3.00%
Bldg Insurance / Fees	9,274	10,556	11,390	11,687	+297	2.61%
Building Improvements Depr	39,427	52,109	54,427	55,851	+1,424	2.62%
Furniture & Fixtures Depr	7,586	10,224	10,470	10,734	+264	2.52%
Computer Equipment Depr	15,926	20,645	20,603	21,143	+539	2.62%
Total Building Overhead	\$162,519	\$196,516	\$206,004	\$215,835	+9,831	4.77%
Total Expenses	\$457,757	\$473,033	\$501,399	\$519,387	+17,989	3.59%
Net Income / (Deficit)	\$(297,812)	\$(296,176)	\$(318,507)	\$(359,168)	(40,661)	12.77%

FALL FORUM

Annual Fall Forum event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · FALL FORUM						
Meeting - Registration	\$56,150	\$80,590	\$92,810	\$94,666	+1,856	2.00%
Meeting - Sponsor Revenue	23,900	21,600	8,700	8,874	+174	2.00%
Meeting - Vendor Revenue	8,875	14,880	24,050	24,531	+481	2.00%
Total Revenue	\$88,925	\$117,070	\$125,560	\$128,071	+2,511	2.00%
PROGRAM SERVICES · FALL FORUM						
Meeting Facility - external	\$3,500	\$9,239	\$3,230	\$3,327	+97	3.00%
Special Event Expense	-	-	423	436	+13	3.07%
MCLE Fees Paid	2,156	2,438	2,100	2,163	+63	3.00%
Equipment Rental	9,410	14,766	12,900	13,287	+387	3.00%
Food & Beverage - external	37,865	63,443	57,642	59,372	+1,730	3.00%
Overhead Alloc. - Seminars	15,000	15,000	15,000	15,000	0	0.00%
Total Program Services	\$67,931	\$104,886	\$91,295	\$93,585	+2,290	2.51%
SALARIES & BENEFITS · FALL FORUM						
Salaries / Wages	\$1,596	\$2,039	\$1,748	\$1,818	+70	4.00%
Payroll Taxes	116	155	134	135	+1	0.75%
Retirement Plan Contributions	158	204	175	182	+7	4.00%
Total Salaries & Benefits	\$1,870	\$2,398	\$2,057	\$2,135	+78	3.79%
GENERAL & ADMINISTRATIVE · FALL FORUM						
Copy / Printing Expense	\$336	\$401	\$439	\$444	+5	1.14%
Credit Card Merchant Fees	2,338	2,539	3,720	3,842	+122	3.28%
Total General & Administrative	\$2,674	\$2,940	\$4,159	\$4,286	+127	3.05%
IN-KIND CONTRIBUTIONS · FALL FORUM						
InKind Contrib - UDR & Other	-	\$3,000	\$1,800	\$1,800	0	0.00%
Total Expenses	\$72,475	\$113,224	\$99,311	\$101,806	+2,495	2.51%
Net Income / (Deficit)	\$16,450	\$3,846	\$26,249	\$26,265	+16	0.06%

GENERAL COUNSEL

Bar legal services and outside counsel matters

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · GENERAL COUNSEL						
Travel - Lodging	\$1,409	\$510	\$269	\$900	+631	234.57%
Travel - Transport / Parking	410	-	50	600	+550	1,100.00%
Travel - Per Diems	200	-	-	250	+250	
Total Program Services	\$2,019	\$510	\$319	\$1,750	+1,431	448.59%
SALARIES & BENEFITS · GENERAL COUNSEL						
Salaries / Wages	\$266,811	\$190,287	\$187,683	\$187,550	(134)	(0.07%)
Payroll Taxes	22,247	14,330	14,169	13,879	(290)	(2.05%)
Health Insurance	7,973	7,326	9,426	15,570	+6,144	65.18%
Health Ins. / Medical Reimb	817	978	1,521	2,300	+779	51.22%
Dental Insurance	947	491	460	532	+72	15.65%
Life & LTD Insurance	1,708	1,324	1,392	1,567	+175	12.57%
Retirement Plan Contributions	5,941	16,791	18,378	18,724	+346	1.88%
Retirement Plan Fees & Costs	1,544	805	933	933	0	0.00%
Training / Development	745	1,024	422	439	+17	4.03%
Total Salaries & Benefits	\$308,732	\$233,356	\$234,386	\$241,494	+7,108	3.03%
GENERAL & ADMINISTRATIVE · GENERAL COUNSEL						
Office Supplies	\$118	\$1	\$35	\$35	0	0.00%
Postage / Mailing, net	122	1	23	23	0	0.00%
Copy / Printing Expense	455	73	132	133	+1	0.76%
Computer Maintenance	7,863	11,542	7,510	7,585	+75	1.00%
Membership Database Fees	4,245	2,615	3,547	3,724	+177	4.99%
Telephone	4,604	1,081	773	781	+8	1.03%
Membership / Dues	682	660	649	656	+7	1.08%
E&O / Off & Dir Insurance	5,687	4,382	4,590	4,636	+46	1.00%
Outside Consultants	-	71,254	63,837	78,750	+14,913	23.36%
Bar Litigation	7,122	10,782	36,422	20,000	(16,422)	(45.09%)
Administrative Fee Expense	12	78	114	115	+1	0.88%
Total General & Administrative	\$30,910	\$102,469	\$117,632	\$116,438	(1,194)	(1.02%)

BUILDING OVERHEAD · GENERAL COUNSEL						
Janitorial Expense	\$1,401	\$1,062	\$854	\$981	+127	14.87%
Heat	1,558	621	509	471	(38)	(7.47%)
Electricity	2,321	1,748	1,520	1,369	(151)	(9.93%)
Water / Sewer	605	459	521	491	(30)	(5.76%)
Outside Maintenance	1,477	447	398	374	(24)	(6.03%)
Building Repairs	799	350	285	254	(31)	(10.88%)
Bldg Maintenance Contracts	1,181	1,110	906	837	(69)	(7.62%)
Bldg Insurance / Fees	1,087	668	589	532	(57)	(9.68%)
Building Improvements Depr	4,621	3,300	2,804	2,544	(260)	(9.27%)
Furniture & Fixtures Depr	889	647	555	489	(66)	(11.89%)
Computer Equipment Depr	1,866	1,307	1,061	963	(98)	(9.24%)
Total Building Overhead	\$17,804	\$11,720	\$10,003	\$9,307	(696)	(6.96%)
Total Expenses	\$359,465	\$348,055	\$362,340	\$368,989	+6,649	1.84%
Net Income / (Deficit)	\$(359,465)	\$(348,055)	\$(362,340)	\$(368,989)	(6,649)	1.84%

INFORMATION TECHNOLOGY

Technology infrastructure and systems support

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · INFORMATION TECHNOLOGY						
Meeting facility - internal	-	\$225	\$450	\$200	(250)	(55.56%)
Food & Bev-external costs only	335	-	-	-	0	
Food & Beverage - internal	-	40	523	300	(223)	(42.64%)
Travel - Lodging	453	-	1,564	600	(964)	(61.64%)
Travel - Transport / Parking	408	-	1,249	-	(1,249)	(100.00%)
Travel - Per Diems	241	-	478	150	(328)	(68.62%)
Total Program Services	\$1,436	\$265	\$4,264	\$1,250	(3,014)	(70.68%)
SALARIES & BENEFITS · INFORMATION TECHNOLOGY						
Salaries / Wages	\$216,702	\$224,576	\$240,758	\$252,096	+11,338	4.71%
Payroll Taxes	15,791	16,900	18,939	18,655	(284)	(1.50%)
Health Insurance	19,018	18,467	17,136	16,477	(659)	(3.85%)
Health Ins. / Medical Reimb	3,735	3,639	3,779	4,600	+821	21.73%
Dental Insurance	473	423	454	522	+68	14.98%
Life & LTD Insurance	1,372	1,110	1,732	1,725	(7)	(0.40%)
Retirement Plan Contributions	19,911	20,125	10,391	25,210	+14,819	142.61%
Retirement Plan Fees & Costs	949	908	772	772	0	0.00%
Training / Development	-	-	1,750	600	(1,150)	(65.71%)
Total Salaries & Benefits	\$277,952	\$286,148	\$295,710	\$320,656	+24,946	8.44%
GENERAL & ADMINISTRATIVE · INFORMATION TECHNOLOGY						
Office Supplies	\$170	\$324	\$85	\$150	+65	76.47%
Copy / Printing Expense	-	448	-	-	0	
Internet Service	7,109	248	613	630	+17	2.77%
Computer Maintenance	41,916	36,485	35,848	46,430	+10,582	29.52%
Computer Supplies & Small Equip.	1,324	1,625	754	1,697	+943	125.07%
Membership Database Fees	8,504	12,104	13,549	14,227	+677	5.00%
Telephone	2,302	1,897	2,099	2,108	+8	0.38%
Publications/Subscriptions	145	48	-	-	0	
Membership / Dues	854	370	-	120	+120	
Outside Consultants	49,410	7,328	-	12,000	+12,000	
Administrative Fee Expense	20	109	119	117	(1)	(0.84%)
Other Gen & Adm Expense	-	177	-	-	0	
Total General & Administrative	\$111,756	\$61,163	\$53,066	\$77,477	+24,411	46.00%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
BUILDING OVERHEAD · INFORMATION TECHNOLOGY						
Janitorial Expense	\$957	\$982	\$951	\$1,262	+311	32.70%
Heat	1,063	575	590	606	+16	2.71%
Electricity	1,584	1,618	1,717	1,762	+45	2.62%
Water / Sewer	413	425	615	632	+17	2.76%
Outside Maintenance	1,008	414	444	481	+37	8.33%
Building Repairs	545	324	318	327	+8	2.52%
Bldg Maintenance Contracts	806	1,027	1,049	1,077	+28	2.67%
Bldg Insurance / Fees	742	619	668	685	+17	2.54%
Building Improvements Depr	3,155	3,054	3,190	3,273	+83	2.60%
Furniture & Fixtures Depr	607	599	614	629	+15	2.44%
Computer Equipment Depr	1,274	1,210	1,207	1,239	+32	2.65%
Total Building Overhead	\$12,156	\$10,846	\$11,363	\$11,973	+610	5.37%
OTHER INCOME · INFORMATION TECHNOLOGY						
Grant Income	-	-	\$5,000	\$4,400	(600)	(12.00%)
Disposal Of Assets	-	540	-	-	0	
Total Expenses	\$403,300	\$358,423	\$364,403	\$411,356	+46,953	12.88%
Net Income / (Deficit)	\$(403,300)	\$(357,883)	\$(359,403)	\$(406,956)	(47,553)	13.23%

LEGISLATIVE

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · LEGISLATIVE						
Legislative Expense	\$63,708	\$96,850	\$123,324	\$124,000	+676	0.55%
Total Program Services	\$63,708	\$96,850	\$123,324	\$124,000	+676	0.55%
SALARIES & BENEFITS · LEGISLATIVE						
Salaries / Wages	\$2,954	\$5,727	\$3,940	\$3,940	0	0.00%
Payroll Taxes	241	465	324	292	(32)	(9.88%)
Health Insurance	-	-	1,202	1,202	0	0.00%
Health Ins. / Medical Reimb	15	12	16	16	0	0.00%
Dental Insurance	-	-	59	59	0	0.00%
Life & LTD Insurance	-	-	52	52	0	0.00%
Retirement Plan Contributions	250	573	394	394	0	0.00%
Total Salaries & Benefits	\$3,460	\$6,777	\$5,987	\$5,955	(32)	(0.53%)
GENERAL & ADMINISTRATIVE · LEGISLATIVE						
Lobbying Rebates	\$7	\$69	\$50	\$51	+1	2.00%
Total General & Administrative	\$7	\$69	\$50	\$51	+1	2.00%
Total Expenses	\$67,175	\$103,696	\$129,361	\$130,006	+645	0.50%
Net Income / (Deficit)	\$(67,175)	\$(103,696)	\$(129,361)	\$(130,006)	(645)	0.50%

LICENSED LAWYER

Licensed Lawyer database and resource

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · LICENSED LAWYER						
Membership Database Fees	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Total General & Administrative	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Total Expenses	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Net Income / (Deficit)	\$(9,000)	\$(6,600)	\$(6,600)	\$(6,930)	(330)	5.00%

LICENSED PARALEGAL PRACTITIONER

LPP licensing and program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · LICENSED PARALEGAL PRACTITIONER						
Admissions - Laptop Fees	\$58	\$603	\$460	\$469	+9	1.96%
Admissions LPP	2,300	2,000	2,769	2,824	+55	1.99%
License Fees LPP	200	6,675	9,276	9,462	+186	2.01%
Late Fees	350	250	350	-	(350)	(100.00%)
Total Revenue	\$2,908	\$9,528	\$12,855	\$12,755	(100)	(0.78%)
PROGRAM SERVICES · LICENSED PARALEGAL PRACTITIONER						
Meeting facility - internal	\$550	\$500	\$250	-	(250)	(100.00%)
Questions	19,625	16,050	13,900	16,950	+3,050	21.94%
Food & Beverage - internal	42	-	15	50	+35	233.33%
Total Program Services	\$20,217	\$16,550	\$14,165	\$17,000	+2,835	20.01%
SALARIES & BENEFITS · LICENSED PARALEGAL PRACTITIONER						
Salaries / Wages	\$23,157	\$36,147	\$41,332	\$42,640	+1,308	3.16%
Payroll Taxes	2,235	2,922	3,142	3,155	+13	0.41%
Health Insurance	2,995	\$(375)	-	-	0	
Dental Insurance	217	207	288	300	+13	4.51%
Life & LTD Insurance	210	238	253	325	+72	28.46%
Retirement Plan Contributions	2,509	288	3,349	4,307	+958	28.61%
Retirement Plan Fees & Costs	237	174	161	212	+51	31.68%
Total Salaries & Benefits	\$31,559	\$39,600	\$48,525	\$50,940	+2,415	4.98%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · LICENSED PARALEGAL PRACTITIONER						
Office Supplies	-	\$304	\$5	\$5	0	0.00%
Postage / Mailing, net	1	-	-	-	0	
Copy / Printing Expense	86	-	-	-	0	
Computer Maintenance	1,947	1,681	1,840	1,869	+29	1.58%
Computer Supplies & Small Equip.	-	480	-	-	0	
Membership Database Fees	3,369	3,883	4,488	4,712	+224	4.99%
Telephone	576	329	249	240	(9)	(3.61%)
Advertising	33	-	-	-	0	
Membership / Dues	130	-	235	237	+2	0.85%
Credit Card Merchant Fees	30	-	71	335	+264	371.83%
Outside Consultants	-	-	-	10,000	+10,000	
Administrative Fee Expense	-	-	2	-	(2)	(100.00%)
Total General & Administrative	\$6,171	\$6,675	\$6,888	\$17,398	+10,510	152.58%
BUILDING OVERHEAD · LICENSED PARALEGAL PRACTITIONER						
Janitorial Expense	\$309	\$145	\$141	\$187	+46	32.62%
Heat	344	85	87	90	+2	2.30%
Electricity	512	239	254	260	+7	2.76%
Water / Sewer	134	63	91	93	+2	2.20%
Outside Maintenance	326	61	66	71	+5	7.58%
Building Repairs	176	48	47	48	+1	2.13%
Bldg Maintenance Contracts	261	152	155	159	+4	2.58%
Bldg Insurance / Fees	240	92	99	101	+3	3.03%
Building Improvements Depr	1,020	452	472	484	+12	2.54%
Furniture & Fixtures Depr	196	89	91	93	+2	2.20%
Computer Equipment Depr	412	179	179	183	+5	2.79%
Total Building Overhead	\$3,932	\$1,604	\$1,680	\$1,770	+90	5.36%
Total Expenses	\$61,878	\$64,429	\$71,258	\$87,108	+15,850	22.24%
Net Income / (Deficit)	\$(58,971)	\$(54,902)	\$(58,403)	\$(74,353)	(15,950)	27.31%

LICENSEE BENEFITS

Wellness benefits and licensee case research tools

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · LICENSEE BENEFITS						
Licensee Research Tools	\$53,722	\$52,382	\$48,739	\$54,765	+6,026	12.36%
Wellness Benefits	364,998	294,264	235,465	242,529	+7,064	3.00%
Total Program Services	\$418,720	\$346,646	\$284,204	\$297,294	+13,090	4.61%
Total Expenses	\$418,720	\$346,646	\$284,204	\$297,294	+13,090	4.61%
Net Income / (Deficit)	\$(418,720)	\$(346,646)	\$(284,204)	\$(297,294)	(13,090)	4.61%

LICENSING

Lawyer licensing fees and renewal operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · LICENSING						
Section / Local Bar Support Fees	\$19,620	\$15,888	\$19,444	\$19,833	+389	2.00%
License Fees > 3 Years	3,930,105	3,995,040	4,086,830	4,168,566	+81,737	2.00%
License Fees < 3 Years	230,425	257,610	297,433	303,381	+5,949	2.00%
License Fees - House Counsel	62,310	64,565	62,960	64,219	+1,259	2.00%
Lic Fees LPP	5,960	-	-	-	0	
Pro Hac Vice Fees	231,050	215,575	258,895	264,073	+5,178	2.00%
License Fees - Inactive/FS	120,095	120,910	121,771	124,207	+2,435	2.00%
License Fees - Inactive/NS	221,760	220,500	228,322	232,889	+4,566	2.00%
Certs of Good Standing	21,140	21,900	25,253	25,758	+505	2.00%
Miscellaneous Income	230	150	-	-	0	
Late Fees	65,650	60,100	50,957	50,957	0	0.00%
Total Revenue	\$4,908,345	\$4,972,238	\$5,151,865	\$5,253,883	+102,018	1.98%
SALARIES & BENEFITS · LICENSING						
Salaries / Wages	\$73,650	\$97,540	\$97,303	\$131,628	+34,325	35.28%
Payroll Taxes	6,054	8,052	7,501	9,740	+2,239	29.85%
Health Insurance	7,582	8,446	9,628	9,861	+233	2.42%
Health Ins. / Medical Reimb	11	-	-	-	0	
Dental Insurance	192	-	113	522	+408	361.06%
Life & LTD Insurance	551	551	660	730	+70	10.61%
Retirement Plan Contributions	6,461	7,783	9,398	10,043	+645	6.86%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Total Salaries & Benefits	\$94,976	\$122,830	\$125,038	\$162,959	+37,921	30.33%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · LICENSING						
Office Supplies	\$601	\$601	\$160	\$161	+2	1.25%
Postage / Mailing, net	6,707	8,932	6,956	7,025	+70	1.01%
Copy / Printing Expense	198	5,901	5,745	5,802	+57	0.99%
Computer Maintenance	4,470	5,223	8,176	8,257	+82	1.00%
Computer Supplies & Small Equip.	339	-	-	-	0	
Membership Database Fees	12,804	10,096	8,146	8,553	+407	5.00%
Telephone	1,151	1,081	976	986	+10	1.02%
Bank Service Charges	\$(50)	-	\$(75)	-	+75	(100.00%)
Credit Card Merchant Fees	145,609	156,613	167,857	178,632	+10,775	6.42%
Credit Card surcharge	9	-	-	-	0	
Administrative Fee Expense	14	84	84	84	0	0.00%
Total General & Administrative	\$171,852	\$188,532	\$198,025	\$209,502	+11,477	5.80%
BUILDING OVERHEAD · LICENSING						
Janitorial Expense	\$714	\$932	\$902	\$1,197	+295	32.71%
Heat	794	545	560	575	+15	2.68%
Electricity	1,182	1,534	1,628	1,671	+42	2.58%
Water / Sewer	308	403	583	599	+16	2.74%
Outside Maintenance	752	389	418	456	+38	9.09%
Building Repairs	407	307	302	310	+8	2.65%
Bldg Maintenance Contracts	602	974	995	1,021	+27	2.71%
Bldg Insurance / Fees	554	587	633	649	+17	2.69%
Building Improvements Depr	2,354	2,896	3,025	3,104	+79	2.61%
Furniture & Fixtures Depr	453	568	582	597	+15	2.58%
Computer Equipment Depr	951	1,147	1,145	1,175	+30	2.62%
Total Building Overhead	\$9,070	\$10,282	\$10,772	\$11,353	+581	5.39%
Total Expenses	\$275,898	\$321,644	\$333,835	\$383,814	+49,979	14.97%
Net Income / (Deficit)	\$4,632,447	\$4,650,594	\$4,818,029	\$4,870,069	+52,039	1.08%

NEW LAWYER TRAINING PROGRAM

NLTP fees and program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · NEW LAWYER TRAINING PROGRAM						
NLTP Fees	\$79,950	\$78,300	\$77,623	\$79,175	+1,552	2.00%
Seminar Profit/Loss	916	\$(1,093)	\$(371)	\$(378)	(7)	1.89%
Total Revenue	\$80,866	\$77,207	\$77,252	\$78,797	+1,545	2.00%
PROGRAM SERVICES · NEW LAWYER TRAINING PROGRAM						
Meeting facility - internal	\$530	\$225	-	-	0	
Awards	-	269	171	176	+5	2.92%
Food & Beverage - internal	1,077	299	-	-	0	
Wellbeing Committee	-	-	275	-	(275)	(100.00%)
Total Program Services	\$1,607	\$793	\$446	\$176	(270)	(60.54%)
SALARIES & BENEFITS · NEW LAWYER TRAINING PROGRAM						
Salaries / Wages	\$41,509	\$52,583	\$43,385	\$42,640	(745)	(1.72%)
Payroll Taxes	4,445	4,473	3,651	3,155	(496)	(13.59%)
Health Insurance	3,700	\$(375)	-	-	0	
Health Ins. / Medical Reimb	4	-	-	-	0	
Dental Insurance	217	207	300	300	0	0.00%
Life & LTD Insurance	210	238	373	325	(47)	(12.60%)
Retirement Plan Contributions	4,371	443	3,784	4,307	+523	13.82%
Retirement Plan Fees & Costs	237	174	212	212	0	0.00%
Training / Development	-	547	-	-	0	
Total Salaries & Benefits	\$54,693	\$58,290	\$51,705	\$50,940	(764)	(1.48%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · NEW LAWYER TRAINING PROGRAM						
Office Supplies	\$197	\$306	-	-	0	
Postage / Mailing, net	1	-	-	-	0	
Copy / Printing Expense	20	51	75	50	(25)	(33.33%)
Computer Maintenance	1,947	1,939	1,900	1,957	+57	3.00%
Computer Supplies & Small Equip.	-	480	-	-	0	
Membership Database Fees	12,619	12,851	13,414	13,414	0	0.00%
Telephone	576	329	249	240	(9)	(3.61%)
Advertising	33	-	-	-	0	
Membership / Dues	130	-	235	237	+2	0.85%
Credit Card Merchant Fees	2,378	2,450	2,755	2,692	(63)	(2.29%)
Administrative Fee Expense	15	19	11	12	+2	18.18%
Total General & Administrative	\$17,915	\$18,423	\$18,638	\$18,603	(35)	(0.19%)
BUILDING OVERHEAD · NEW LAWYER TRAINING PROGRAM						
Janitorial Expense	\$387	\$145	\$141	\$187	+46	32.62%
Heat	430	85	87	90	+2	2.30%
Electricity	641	239	254	260	+7	2.76%
Water / Sewer	167	63	91	93	+2	2.20%
Outside Maintenance	408	61	66	71	+5	7.58%
Building Repairs	220	48	47	48	+1	2.13%
Bldg Maintenance Contracts	326	152	155	159	+4	2.58%
Bldg Insurance / Fees	300	92	99	101	+3	3.03%
Building Improvements Depr	1,275	452	472	484	+12	2.54%
Furniture & Fixtures Depr	245	89	91	93	+2	2.20%
Computer Equipment Depr	515	179	179	183	+5	2.79%
Total Building Overhead	\$4,914	\$1,604	\$1,680	\$1,770	+90	5.36%
Total Expenses	\$79,129	\$79,110	\$72,468	\$71,489	(979)	(1.35%)
Net Income / (Deficit)	\$1,737	\$(1,903)	\$4,783	\$7,308	+2,525	52.79%

OFFICE OF PROFESSIONAL CONDUCT

Investigation and discipline of lawyer misconduct

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · OFFICE OF PROFESSIONAL CONDUCT						
Miscellaneous Income	\$3,269	\$2,750	\$1,262	\$1,288	+25	1.98%
Seminar Profit/Loss	27,346	62,399	44,977	45,877	+900	2.00%
Total Revenue	\$30,615	\$65,149	\$46,239	\$47,164	+925	2.00%
PROGRAM SERVICES · OFFICE OF PROFESSIONAL CONDUCT						
Meeting facility - internal	\$685	\$250	\$647	\$666	+19	2.94%
Investigations	78	308	680	600	(80)	(11.76%)
Credit Checks	-	150	-	-	0	
Medical Exam	-	19	-	-	0	
ABA Mid Year Meeting	-	2,383	-	-	0	
Witness & Hearing Expense	926	422	279	15,000	+14,721	5,276.34%
Process Serving	894	777	513	528	+15	2.92%
Court Reporting	-	93	1,325	500	(825)	(62.26%)
Food & Beverage - external	146	320	502	517	+15	2.99%
Food & Beverage - internal	923	174	528	544	+16	3.03%
Soft Drinks	617	696	651	670	+20	3.07%
Misc. Program Expense	190	-	-	-	0	
Travel - Lodging	2,244	5,666	5,364	6,500	+1,136	21.18%
Travel - Transport / Parking	1,769	3,497	3,517	5,000	+1,483	42.17%
Travel - Mileage Reimb.	542	248	-	500	+500	
Travel - Per Diems	454	1,460	1,224	2,100	+876	71.57%
Total Program Services	\$9,466	\$16,462	\$15,230	\$33,126	+17,896	117.50%
SALARIES & BENEFITS · OFFICE OF PROFESSIONAL CONDUCT						
Salaries / Wages	\$1,073,933	\$1,173,663	\$1,268,687	\$1,384,270	+115,583	9.11%
Payroll Taxes	86,934	93,267	97,822	102,436	+4,614	4.72%
Health Insurance	91,738	92,874	112,145	136,805	+24,659	21.99%
Health Ins. / Medical Reimb	4,372	5,748	7,047	6,900	(147)	(2.09%)
Dental Insurance	5,290	5,372	5,524	6,841	+1,317	23.84%
Life & LTD Insurance	6,148	6,630	7,679	9,680	+2,000	26.05%
Retirement Plan Contributions	98,348	88,291	110,184	109,249	(935)	(0.85%)
Retirement Plan Fees & Costs	5,579	4,803	5,462	5,462	0	0.00%
Training / Development	1,640	3,055	3,497	5,000	+1,503	42.98%
Total Salaries & Benefits	\$1,373,982	\$1,473,705	\$1,618,047	\$1,766,643	+148,596	9.18%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · OFFICE OF PROFESSIONAL CONDUCT						
Office Supplies	\$4,719	\$4,401	\$4,428	\$4,472	+44	0.99%
Postage / Mailing, net	5,629	1,437	1,362	1,376	+14	1.03%
Copy / Printing Expense	12,536	3,385	3,402	4,000	+598	17.58%
Internet Service	-	-	289	-	(289)	(100.00%)
Computer Maintenance	45,262	46,804	42,641	48,533	+5,892	13.82%
Computer Supplies & Small Equip.	937	527	107	1,000	+893	834.58%
Membership Database Fees	24,051	22,175	29,712	31,198	+1,486	5.00%
Telephone	13,813	8,460	7,443	7,517	+74	0.99%
Advertising	391	392	1,104	1,115	+11	1.00%
Publications/Subscriptions	9,562	9,585	10,258	10,000	(258)	(2.52%)
Membership / Dues	5,274	6,845	5,127	7,000	+1,873	36.53%
Bank Service Charges	-	146	-	-	0	
Credit Card Merchant Fees	96	76	31	44	+13	41.94%
E&O / Off & Dir Insurance	19,903	26,289	26,623	26,890	+266	1.00%
Outside Consultants	1,789	11,874	-	-	0	
Bar Litigation	1,613	-	-	-	0	
Administrative Fee Expense	76	418	419	423	+4	0.95%
Other Gen & Adm Expense	918	145	844	1,200	+356	42.18%
Total General & Administrative	\$146,568	\$142,961	\$133,790	\$144,767	+10,977	8.20%
BUILDING OVERHEAD · OFFICE OF PROFESSIONAL CONDUCT						
Janitorial Expense	\$6,725	\$6,907	\$6,684	\$8,874	+2,189	32.75%
Heat	7,476	4,040	4,151	4,262	+111	2.67%
Electricity	11,139	11,376	12,071	12,384	+313	2.59%
Water / Sewer	2,904	2,986	4,322	4,440	+118	2.73%
Outside Maintenance	7,089	2,909	3,123	3,382	+259	8.29%
Building Repairs	3,833	2,278	2,239	2,296	+57	2.55%
Bldg Maintenance Contracts	5,669	7,219	7,374	7,571	+197	2.67%
Bldg Insurance / Fees	5,217	4,349	4,693	4,815	+122	2.60%
Building Improvements Depr	22,178	21,469	22,424	23,011	+587	2.62%
Furniture & Fixtures Depr	4,267	4,212	4,314	4,422	+109	2.53%
Computer Equipment Depr	8,958	8,506	8,489	8,711	+222	2.62%
Total Building Overhead	\$85,456	\$76,251	\$79,883	\$84,169	+4,286	5.37%
Total Expenses	\$1,615,471	\$1,709,379	\$1,846,950	\$2,028,704	+181,754	9.84%
Net Income / (Deficit)	\$(1,584,856)	\$(1,644,229)	\$(1,800,711)	\$(1,981,540)	(180,830)	10.04%

REGULATORY SANDBOX

Legal Services Innovation regulatory sandbox

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · REGULATORY SANDBOX						
Admissions - Application Forms	\$7,750	\$20,250	\$12,139	-	(12,139)	(100.00%)
Total Revenue	\$7,750	\$20,250	\$12,139	-	(12,139)	(100.00%)
PROGRAM SERVICES · REGULATORY SANDBOX						
Meeting facility - internal	-	\$375	\$250	-	(250)	(100.00%)
Food & Beverage - external	424	191	2,426	1,000	(1,426)	(58.78%)
Food & Beverage - internal	-	21	10	-	(10)	(100.00%)
Total Program Services	\$424	\$587	\$2,686	\$1,000	(1,686)	(62.77%)
SALARIES & BENEFITS · REGULATORY SANDBOX						
Salaries / Wages	\$121,597	\$153,297	\$155,209	\$157,553	+2,344	1.51%
Payroll Taxes	10,002	12,460	12,229	11,659	(570)	(4.66%)
Health Insurance	10,203	14,434	16,717	17,078	+361	2.16%
Health Ins. / Medical Reimb	681	1,200	1,363	1,953	+590	43.29%
Dental Insurance	716	981	1,010	1,043	+33	3.27%
Life & LTD Insurance	785	1,028	1,094	1,171	+77	7.04%
Retirement Plan Contributions	3,646	14,389	15,341	15,755	+414	2.70%
Retirement Plan Fees & Costs	699	805	873	873	0	0.00%
Training / Development	-	-	125	250	+125	100.00%
Total Salaries & Benefits	\$148,329	\$198,594	\$203,961	\$207,335	+3,374	1.65%
GENERAL & ADMINISTRATIVE · REGULATORY SANDBOX						
Office Supplies	\$13	\$50	\$59	\$60	+1	1.69%
Copy / Printing Expense	119	12	59	59	0	0.00%
Computer Maintenance	6,375	6,416	6,847	6,916	+69	1.01%
Membership Database Fees	9,659	3,103	2,413	2,533	+120	4.97%
Telephone	-	1,508	1,173	1,184	+11	0.94%
Credit Card Merchant Fees	-	181	401	-	(401)	(100.00%)
Outside Consultants	4,358	2,625	71	-	(71)	(100.00%)
Administrative Fee Expense	12	72	72	72	0	0.00%
Total General & Administrative	\$20,536	\$13,967	\$11,095	\$10,824	(271)	(2.44%)

BUILDING OVERHEAD · REGULATORY SANDBOX						
Janitorial Expense	-	\$740	\$947	\$1,461	+514	54.28%
Heat	-	433	616	702	+86	13.96%
Electricity	-	1,218	1,740	2,039	+299	17.18%
Water / Sewer	-	320	654	731	+77	11.77%
Outside Maintenance	-	312	444	557	+113	25.45%
Building Repairs	-	244	319	378	+59	18.50%
Bldg Maintenance Contracts	-	773	1,093	1,246	+153	14.00%
Bldg Insurance / Fees	-	466	680	793	+113	16.62%
Building Improvements Depr	-	2,299	3,259	3,788	+529	16.23%
Furniture & Fixtures Depr	-	451	606	728	+122	20.13%
Computer Equipment Depr	-	911	1,234	1,434	+200	16.21%
Total Building Overhead	-	\$8,167	\$11,592	\$13,857	+2,265	19.54%
Total Expenses	\$169,289	\$221,315	\$229,334	\$233,016	+3,682	1.61%
Net Income / (Deficit)	\$(161,539)	\$(201,065)	\$(217,195)	\$(233,016)	(15,821)	7.28%

SECTION SUPPORT

38 practice sections support and administration

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · SECTION SUPPORT						
Section / Local Bar Support Fees	\$87,661	\$66,535	\$113,582	\$99,401	(14,181)	(12.49%)
Total Revenue	\$87,661	\$66,535	\$113,582	\$99,401	(14,181)	(12.49%)
SALARIES & BENEFITS · SECTION SUPPORT						
Salaries / Wages	\$31,629	\$54,170	\$51,502	\$48,438	(3,064)	(5.95%)
Payroll Taxes	2,787	4,669	4,098	3,584	(514)	(12.54%)
Health Insurance	2,795	-	2,736	8,238	+5,502	201.10%
Health Ins. / Medical Reimb	-	-	87	1,300	+1,213	1,394.25%
Dental Insurance	232	-	91	522	+431	473.63%
Life & LTD Insurance	198	385	376	405	+29	7.71%
Retirement Plan Contributions	2,499	2,823	5,078	4,844	(234)	(4.61%)
Retirement Plan Fees & Costs	359	457	435	435	0	0.00%
Total Salaries & Benefits	\$40,499	\$62,504	\$64,403	\$67,766	+3,363	5.22%
GENERAL & ADMINISTRATIVE · SECTION SUPPORT						
Internet Service	-	-	\$142	-	(142)	(100.00%)
Computer Maintenance	2,837	3,307	6,568	6,633	+65	0.99%
Membership Database Fees	1,094	1,702	2,279	2,393	+114	5.00%
Telephone	1,151	657	497	502	+5	1.01%
Administrative Fee Expense	-	-	14	12	(2)	(14.29%)
Total General & Administrative	\$5,082	\$5,666	\$9,500	\$9,540	+40	0.42%
IN-KIND CONTRIBUTIONS · SECTION SUPPORT						
InKind Contrib - UDR & Other	-	-	-	\$10,000	+10,000	

BUILDING OVERHEAD · SECTION SUPPORT						
Janitorial Expense	\$275	\$282	\$273	\$362	+89	32.60%
Heat	305	165	170	174	+4	2.35%
Electricity	455	465	493	506	+13	2.64%
Water / Sewer	119	122	177	181	+4	2.26%
Outside Maintenance	290	119	128	138	+10	7.81%
Building Repairs	157	93	91	94	+3	3.30%
Bldg Maintenance Contracts	232	295	301	309	+8	2.66%
Real Property Taxes	7,446	7,095	7,780	8,014	+234	3.01%
Personal Property Taxes	503	627	624	643	+19	3.04%
Bldg Insurance / Fees	213	178	192	197	+5	2.60%
Building Improvements Depr	906	877	916	940	+24	2.62%
Furniture & Fixtures Depr	174	172	176	181	+5	2.84%
Computer Equipment Depr	366	347	347	356	+9	2.59%
Total Building Overhead	\$11,441	\$10,837	\$11,668	\$12,095	+427	3.66%
Total Expenses	\$57,022	\$79,007	\$85,571	\$99,401	+13,830	16.16%
Net Income / (Deficit)	\$30,639	\$(12,472)	\$28,011	\$0	(28,011)	(100.00%)

SPRING CONVENTION

Annual Spring Convention event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · SPRING CONVENTION						
Meeting - Registration	\$90,135	\$107,660	\$99,740	\$101,735	+1,995	2.00%
Meeting - Sponsor Revenue	10,300	16,400	14,200	14,484	+284	2.00%
Meeting - Vendor Revenue	15,650	22,080	17,400	17,748	+348	2.00%
Meeting - Sp Ev Registration	1,650	4,908	1,480	1,510	+30	2.03%
Total Revenue	\$117,735	\$151,048	\$132,820	\$135,477	+2,657	2.00%
PROGRAM SERVICES · SPRING CONVENTION						
Meeting Facility - external	\$5,688	\$9,764	\$9,236	\$9,513	+277	3.00%
Speaker Fees & Expenses	4,000	12,000	3,500	3,605	+105	3.00%
Speaker Reimb. - Receipt Req'd	5,104	6,479	1,677	1,728	+51	3.04%
Special Event Expense	-	3,819	1,537	1,583	+46	2.99%
MCLE Fees Paid	3,201	3,056	3,011	3,101	+90	2.99%
Equipment Rental	4,500	9,769	15,856	16,332	+476	3.00%
Food & Beverage - external	47,054	41,602	39,792	40,985	+1,193	3.00%
Travel - Lodging	4,902	5,988	7,223	7,439	+216	2.99%
Travel - Transport / Parking	294	-	2,595	2,673	+78	3.01%
Travel - Mileage Reimb.	3,353	3,445	2,911	2,999	+88	3.02%
Travel - Per Diems	729	1,008	1,760	1,813	+53	3.01%
Overhead Alloc. - Seminars	15,000	15,000	15,000	15,000	0	0.00%
Total Program Services	\$93,825	\$111,930	\$104,098	\$106,771	+2,673	2.57%
SALARIES & BENEFITS · SPRING CONVENTION						
Salaries / Wages	\$5,943	\$3,141	\$3,476	\$3,615	+139	4.00%
Payroll Taxes	489	268	268	267	(1)	(0.37%)
Health Insurance	-	-	124	137	+13	10.48%
Health Ins. / Medical Reimb	60	-	15	15	0	0.00%
Dental Insurance	-	-	8	8	0	0.00%
Life & LTD Insurance	-	-	7	7	0	0.00%
Retirement Plan Contributions	373	221	348	361	+13	3.74%
Total Salaries & Benefits	\$6,865	\$3,630	\$4,246	\$4,410	+164	3.86%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · SPRING CONVENTION						
Office Supplies	\$40	-	\$139	\$140	+1	0.72%
Copy / Printing Expense	761	572	657	664	+7	1.07%
Credit Card Merchant Fees	2,955	3,441	3,775	4,064	+289	7.66%
Total General & Administrative	\$3,756	\$4,013	\$4,571	\$4,868	+297	6.50%
IN-KIND CONTRIBUTIONS · SPRING CONVENTION						
InKind Contrib - UDR & Other	-	\$3,000	\$3,000	\$3,000	0	0.00%
Total Expenses	\$104,446	\$122,573	\$115,915	\$119,049	+3,134	2.70%
Net Income / (Deficit)	\$13,289	\$28,475	\$16,905	\$16,428	(477)	(2.82%)

SUMMER CONVENTION

Annual Summer Convention event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · SUMMER CONVENTION						
Meeting - Registration	\$50,077	\$39,990	-	\$238,400	+238,400	
Meeting - Sponsor Revenue	1,000	2,250	-	27,000	+27,000	
Meeting - Vendor Revenue	-	-	-	15,000	+15,000	
Meeting - Sp Ev Registration	-	-	-	7,025	+7,025	
Miscellaneous Income	5,010	10,000	-	20,000	+20,000	
Total Revenue	\$56,087	\$52,240	-	\$307,425	+307,425	
PROGRAM SERVICES · SUMMER CONVENTION						
Meeting Facility - external	-	-	-	\$18,000	+18,000	
Special Event Expense	-	180	-	7,025	+7,025	
MCLE Fees Paid	2,429	2,369	-	4,044	+4,044	
Equipment Rental	-	6,329	-	5,000	+5,000	
Food & Beverage - external	14,187	19,457	-	160,000	+160,000	
Travel - Lodging	-	-	-	12,000	+12,000	
Travel - Transport / Parking	-	-	-	3,000	+3,000	
Overhead Alloc. - Seminars	12,857	-	-	20,000	+20,000	
Total Program Services	\$29,473	\$28,335	-	\$229,069	+229,069	
SALARIES & BENEFITS · SUMMER CONVENTION						
Salaries / Wages	\$654	\$353	-	\$3,000	+3,000	
Payroll Taxes	56	30	-	222	+222	
Total Salaries & Benefits	\$710	\$383	-	\$3,222	+3,222	
GENERAL & ADMINISTRATIVE · SUMMER CONVENTION						
Copy / Printing Expense	\$2	\$637	-	\$1,000	+1,000	
Credit Card Merchant Fees	1,433	1,207	-	10,452	+10,452	
Total General & Administrative	\$1,435	\$1,844	-	\$11,452	+11,452	
Total Expenses	\$31,618	\$30,562	-	\$243,743	+243,743	
Net Income / (Deficit)	\$24,469	\$21,678	-	\$63,682	+63,682	

YOUNG LAWYERS DIVISION

Young Lawyers Division programs and events

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE · YOUNG LAWYERS DIVISION						
Meeting - Sponsor Revenue	-	\$5,200	\$15,000	\$10,000	(5,000)	(33.33%)
CLE - Registrations	2,613	-	1,899	-	(1,899)	(100.00%)
Seminar Profit/Loss	2,380	842	-	2,500	+2,500	
Total Revenue	\$4,993	\$6,042	\$16,899	\$12,500	(4,399)	(26.03%)
PROGRAM SERVICES · YOUNG LAWYERS DIVISION						
Meeting Facility - external	\$5,217	\$6,213	\$17,765	\$5,000	(12,765)	(71.85%)
Meeting facility - internal	760	-	600	-	(600)	(100.00%)
Awards	4,091	289	1,200	500	(700)	(58.33%)
Grants / Contributions - General	3,050	4,250	4,929	11,300	+6,371	129.26%
Program Special Activities	4,375	4,165	2,987	2,400	(587)	(19.65%)
Law Day	-	-	-	600	+600	
Special Event Expense	836	3,781	837	-	(837)	(100.00%)
MCLE Fees Paid	362	21	363	400	+37	10.19%
Food & Beverage - external	26,967	34,895	27,370	18,900	(8,470)	(30.95%)
Food & Beverage - internal	1,460	-	475	-	(475)	(100.00%)
Wills for Heroes	2,082	-	1,962	4,000	+2,038	103.87%
Travel - Lodging	1,415	1,701	-	2,000	+2,000	
Travel - Transport / Parking	1,550	681	-	1,500	+1,500	
Travel - Mileage Reimb.	117	685	126	500	+374	296.83%
ABA Annual Meeting	-	125	3,210	4,200	+990	30.84%
ABA Mid Year Meeting	-	2,582	1,068	4,200	+3,132	293.26%
ABA Annual Delegate	-	-	-	2,000	+2,000	
Retreat	-	-	-	500	+500	
Total Program Services	\$52,282	\$59,388	\$62,892	\$58,000	(4,892)	(7.78%)

GENERAL & ADMINISTRATIVE · YOUNG LAWYERS DIVISION						
Office Supplies	-	\$223	\$111	-	(111)	(100.00%)
Copy / Printing Expense	-	437	253	-	(253)	(100.00%)
Internet Service	54	324	302	325	+23	7.62%
Computer Maintenance	1,125	1,049	1,232	1,300	+68	5.52%
Credit Card Merchant Fees	79	-	72	375	+303	420.83%
Total General & Administrative	\$1,258	\$2,033	\$1,970	\$2,000	+30	1.52%
Total Expenses	\$53,540	\$61,421	\$64,862	\$60,000	(4,862)	(7.50%)
Net Income / (Deficit)	\$(48,547)	\$(55,379)	\$(47,963)	\$(47,500)	+463	(0.97%)