

TREASURER'S REPORT

BUSINESS LAW SECTION COUNCIL MEETING

March 5, 2026

The Business Law Section of the State Bar of Michigan operates on a fiscal year basis from October 1 through September 30.

The State Bar accounting staff has furnished the following documentation:

1. BLS preliminary unaudited Expense Detail Report for the four months ended on January 31, 2026. See Attachment A.
2. BLS preliminary unaudited Income Statement for the four months ended on January 31, 2026. See Attachment B.

The attached documents are preliminary, unaudited and subject to change. Per the preliminary unaudited Income Statement (Attachment B), the BLS ending cash fund balance as of January 31, 2026 is \$271,501.94, which balance is unaudited, preliminary and subject to adjustment for income and expenses to date.

Patrick J. Haddad
BLS Treasurer
March 2, 2026

State Bar of Michigan
Parent Company : State Bar of Michigan : Sections
Business Law Section Expense Detail Report
From Oct 2025 to Jan 2026

Attachment A

ACCOUNT	DATE	TYPE	DOCUMENT NUMBER	ACS VENDOR NAME	DESCRIPTION	DEBIT	CREDIT	TOTAL NET AMOUNT
60000 - Operating Expenses - Non-Labor						\$0.00	\$0.00	\$0.00
64005 - Telephone						\$0.00	\$0.00	\$0.00
	12/22/2025	Journal	JE14691		BLS E Journal Display Advertising	\$640.00		\$640.00
Total - 64005 - Telephone						\$640.00	\$0.00	\$640.00
65060 - Awards						\$0.00	\$0.00	\$0.00
	10/1/2025	Journal	JE12631		BLS Schulman Award October 2025 MBJ Advertising Expense	\$1,000.00		\$1,000.00
Total - 65060 - Awards						\$1,000.00	\$0.00	\$1,000.00
65420 - Seminar Expenses						\$0.00	\$0.00	\$0.00
	11/30/2025	Journal	JE14304		Business Law Symposium registration card	\$585.98		\$585.98
	11/30/2025	Journal	JE14303		Nov 2025 Permit Postage Expense Symposium	\$1,419.95		\$1,419.95
Total - 65420 - Seminar Expenses						\$2,005.93	\$0.00	\$2,005.93
65460 - Newsletter/Publication						\$0.00	\$0.00	\$0.00
	1/2/2026	Journal	JE14758	F.P. Horak	BLS Journal Fall 2025	\$9,633.37		\$9,633.37
	1/27/2026	Journal	JE15103	ICLE	BLS Law Journal	\$17,515.50		\$17,515.50
Total - 65460 - Newsletter/Publication						\$27,148.87	\$0.00	\$27,148.87
67010 - Administrative Services						\$0.00	\$0.00	\$0.00
	12/5/2025	Journal	JE14457	Terri Shoop	June 2025 - November 2025	\$3,840.00		\$3,840.00
Total - 67010 - Administrative Services						\$3,840.00	\$0.00	\$3,840.00
67040 - Business Law Institute						\$0.00	\$0.00	\$0.00
	12/1/2025	Journal	JE14322	BRD Printing, Inc.	BLS Symposium Postcards	\$340.69		\$340.69
	1/20/2026	Journal	JE15018	BRD Printing, Inc.	BLS Symposium Postcards	\$341.86		\$341.86
Total - 67040 - Business Law Institute						\$682.55	\$0.00	\$682.55
67055 - Cmt - Small Business Forum						\$0.00	\$0.00	\$0.00
	10/10/2025	Journal	JE13325	Twentieth Century Club, Inc dba Gem Theatre Forbes Hospitality	BLS Small Business Forum Feb 2026 #1 dep	\$2,000.00		\$2,000.00
	12/2/2025	Journal	JE14365	Patrick J. Muer dba PJ Muer Creative	Dec 2024-Nov 2025	\$2,350.00		\$2,350.00

ACCOUNT	DATE	TYPE	DOCUMENT NUMBER	ACS VENDOR NAME	DESCRIPTION	DEBIT	CREDIT	TOTAL NET AMOUNT
	1/27/2026	Journal	JE15108	Patrick J. Muer dba PJ Muer Creative	12-16-2025-12-30-2025	\$1,305.00		\$1,305.00
	1/27/2026	Journal	JE15115	Patrick J. Muer dba PJ Muer Creative	10-15-2025-11-25-2025	\$767.50		\$767.50
	1/31/2026	Journal	JE15162		BLS Symposium Permit Postage	\$1,419.58		\$1,419.58
	1/31/2026	Journal	JE15163		SBM Printing & Typesetting Symposium Flyer Invitation	\$585.98		\$585.98
Total - 67055 - Cmt - Small Business Forum						\$8,428.06	\$0.00	\$8,428.06
67235 - E Blast Expense						\$0.00	\$0.00	\$0.00
	10/31/2025	Journal	JE13787		10/15 8th Annual Business Law Symposium	\$100.00		\$100.00
	11/30/2025	Journal	JE14298		11/3 8th Annual Business Law Symposium	\$100.00		\$100.00
	1/3/2026	Journal	JE14761		E Blast 12/1 8th Annual Business Law Symposium	\$100.00		\$100.00
Total - 67235 - E Blast Expense						\$300.00	\$0.00	\$300.00
Total - 60000 - Operating Expenses - Non-Labor						\$44,045.41	\$0.00	\$44,045.41

State Bar of Michigan
Parent Company : State Bar of Michigan : Sections
Sections Income Statement - Business Law
Jan 2026

FINANCIAL ROW	AMOUNT (JAN 2026)	AMOUNT YTD (OCT 2025 - JAN 2026)	LAST FY YTD (OCT 2024 - JAN 2025)
Income			
40085 - Section Affiliate Dues	\$50.00	\$200.00	\$70.00
42771 - Section Cmt - Small Business Forum Revenue	\$4,825.00	\$11,170.00	\$3,695.00
40080 - Section Dues	\$3,450.00	\$145,985.00	\$106,995.00
42010 - Sponsorship Revenue	\$0.00	\$3,000.00	\$3,000.00
Total Income	\$8,325.00	\$160,355.00	\$113,760.00
Expenses			
67010 - Administrative Services	\$0.00	\$3,840.00	\$2,790.00
65060 - Awards	\$0.00	\$1,000.00	\$1,000.00
67040 - Business Law Institute	\$341.86	\$682.55	\$0.00
67055 - Cmt - Small Business Forum	\$4,078.06	\$8,428.06	\$2,000.00
67065 - Community Support, Donations & Sponsorships	\$0.00	\$0.00	\$7,500.00
67235 - E Blast Expense	\$100.00	\$300.00	\$0.00
64055 - Miscellaneous	\$0.00	\$0.00	\$50.50
65460 - Newsletter/Publication	\$27,148.87	\$27,148.87	\$26,633.92
65420 - Seminar Expenses	\$0.00	\$2,005.93	\$100.00
64005 - Telephone	\$0.00	\$640.00	\$0.00
Total Expenses	\$31,668.79	\$44,045.41	\$40,074.42
Increase or Decrease in Net Position	(\$23,343.79)	\$116,309.59	\$73,685.58
Net Position, Beginning Of year	\$155,192.35	\$155,192.35	\$165,984.90
Net Position, End of Period	\$131,848.56	\$271,501.94	\$239,670.48