Attorney Services Fund

2026 Annual Report

Attorney Services Fund

Annual Report

Summary of Activity for Fiscal Year 2026
and Report on Allocations for Fiscal Year 2027

October 2026

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The Supreme Court *of* Ohio

To: Chief Justice Sharon L. Kennedy and Justices
Members of the Ohio Bar
Members of the Public

This Annual Report on the Attorney Services Fund provides a summary of the activity of the Attorney Services Fund for Fiscal Year 2026 (July 1, 2025 – June 30, 2026) and sets out budget allocations from the fund as approved by the Supreme Court for Fiscal Year 2027 (July 1, 2026 – June 30, 2027).

The report includes a review of the fund's balance and projections, audit information, and investment policy. This information is provided for informational purposes only and is not to be considered a final or complete audit or financial statement of fund activity during the period covered in the report. The Auditor of State conducts an audit of the fund as part of the regular biennial audit of the Supreme Court of Ohio.

Respectfully submitted,

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I. Attorney Services Fund; Registration Requirements and Fees

Article IV of the Ohio Constitution vests plenary authority with the Supreme Court of Ohio to regulate all aspects of the practice of law in Ohio, including admission to the practice of law and the discipline of persons so admitted. In furtherance of this responsibility and to maintain an independent and self-funded regulatory system, the Supreme Court assesses and collects various fees and other moneys pursuant to the Supreme Court Rules for the Government of the Bar of Ohio. The moneys collected are deposited into the Attorney Services Fund.

Resource Sources

The Supreme Court collects and deposits into the Attorney Services Fund the following fees and assessments:

Admission-Related Fees

Gov.Bar R. I requires certain fees for admissions-related activities, including applications for admission by examination, Uniform Bar Exam ("UBE") score transfer, and motion.

- Applicants seeking admission by examination must pay a $75 registration fee on or before November 15th of the applicant's second year of law school. An additional bar exam application fee of $330 is due approximately four months before the exam.
  - A late registration application incurs a $200 late fee.
  - A late bar exam application incurs a $100 late fee.
- Applicants seeking admission by UBE score transfer (i.e., those who took the UBE in another jurisdiction and received a score considered passing in Ohio) must pay a $750 application fee.
- Applicants seeking admission by motion (i.e., those licensed and practicing in another jurisdiction for at least five years) must pay a $1,500 application fee.
- For any application for admission by examination, UBE transfer, or motion, if any of the qualifying education was not received in the United States, an additional foreign education review fee of $150 is required.

Attorney Registration Fees

Gov.Bar R. VI requires attorneys to register and pay certain fees based on their practice status. Registration is required when first admitted to the practice of law and on or before the first day of September in each odd-numbered year thereafter.

- Most attorneys register for "active" status. The registration fee for the 2025/2027 biennium is $450 (September 1, 2025, to August 31, 2027).
  - The registration fee is reduced or waived for attorneys who are admitted to practice in the second year of the registration biennium.
  - An attorney who fails to register by the September 1 deadline, but who does so within sixty days thereafter, incurs a $100 late fee.
  - An attorney who remains unregistered more than sixty days after the deadline for registration is summarily suspended from the practice of law and must register, pay all outstanding registration fees, and pay a $300 reinstatement fee to be reinstated to the practice of law.
- An attorney who is licensed in another jurisdiction and working for a non-government, non-law firm employer within this state can register as "corporate counsel" rather than seeking Ohio admission. This registration requires a $500 application fee, and biennial registration thereafter as is required for "active" attorneys.
- An Ohio attorney who wishes to provide legal services solely on a pro bono basis with a qualified organization can register for emeritus pro bono status and pay an application fee and reduced biennial registration fee of $75.
- All attorneys may pay an additional, voluntary $50 fee to fund civil legal aid services for low-income or disadvantaged populations in Ohio.

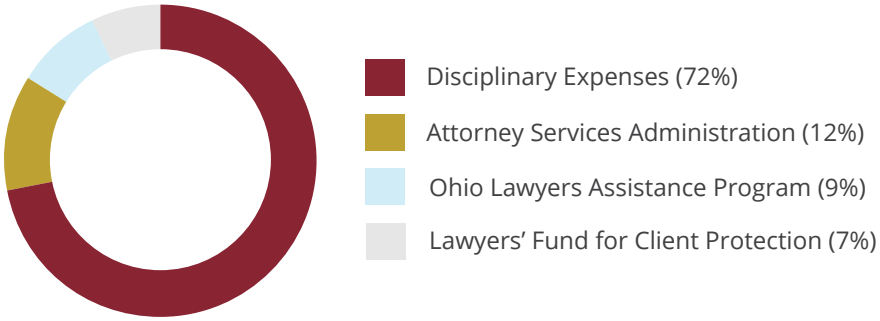
Revenues from attorney registration fees are significantly lower in odd-numbered Fiscal Years because attorneys are required to register with the Supreme Court during even-numbered Fiscal Years.

Other Fees

The fund receives additional revenue from other sources pursuant to the Rules for the Government of the Bar, including fees for the following items:

- Certified legal intern applications ($25 application fee per Gov.Bar R. II);
- Cost reimbursements from disciplined attorneys, and civil penalties and costs assessed against persons who are found to have engaged in the unauthorized practice of law (Gov.Bar R. V and VII);
- Issuance of a certificate of good standing ($20 fee for standard; $35 fee for certificate with disciplinary information; and $50 fee for an expedited same-day certificate per Gov.Bar R. VI);
- Temporary certification program application ($300 application fee per Gov.Bar R. IX);
- Continuing legal education established sponsor fees and program applications (generally, $25-$50 application fee per Gov.Bar R. X);
- Foreign legal consultant applications ($550 application fee under Gov.Bar R. XI); and
- Pro hac vice application and annual registration ($500 fee per Gov.Bar R. XII).

Figure 1: Fiscal Year 2026 Expenditures



Fund Expenditures

Pursuant to Gov.Bar R. VI, Sec. 14, Attorney Services Fund moneys are used for the following purposes: (1) investigate complaints alleging misconduct pursuant to Gov.Bar R. V or Gov.Jud. R. II and alleging unauthorized practice of law pursuant to Gov.Bar R. VII; (2) support the activities of the Lawyers' Fund for Client Protection, the Commission on Continuing Legal Education, and the Board on the Unauthorized Practice of Law; (3) fund any activity considered necessary by the Supreme Court for the government of the bar and the judiciary of Ohio; (4) fund matters approved by the Court and related to the admission of applicants to the practice of law, including support for the Court's Board of Bar Examiners and Board of Commissioners on Character & Fitness; and (5) support any activities related to the administration of justice considered necessary by the Supreme Court.

Schedule 1 of this Report contains a summary of fund expenditures for Fiscal Year 2026 and allocations for Fiscal Year 2027.

II. Fund Activity in Fiscal Year 2026

Fund Income and Balance

The fund realized $23,059,625 in revenue and investment income during Fiscal Year 2026, derived from a variety of sources including the following:

- Biennial attorney registration fees, including late fees and reinstatement fees ($20,396,200).
- Reimbursement of costs in disciplinary matters (Gov. Bar R. V) and reimbursement of costs and payment of civil penalties in Unauthorized Practice of Law cases (Gov.Bar R. VII) ($54,540).
- Investment income (net income [$431,571] after calculating costs of credit card usage payment fees and associated bank fees [-$784,202]) (-$352,631).
- Continuing Legal Education application fees ($433,494).
- Fees collected for Certificates of Good Standing ($135,655).
- Bar admissions fees (Gov.Bar R. I) ($1,285,867).
- Pro Hac Vice application and registration fees ($1,106,500).

The fund had an estimated average monthly cash and investment balance of $20,256,548 in Fiscal Year 2026.

Expenses

In Fiscal Year 2026, $9,579,273[1] was expended from the Attorney Services Fund.

Disciplinary-Related Expenses

In Fiscal Year 2026, $6,910,556 was used to fund the disciplinary process established by the Court in Gov.Bar R. V; no funds were used for Gov.Jud. R. II, "Disciplinary Procedure." This is 72% of total fund expenditures in FY 2026. Of this amount, $4,460,076 was expended by the Office of Disciplinary Counsel, which accounts for the entire operational budget of that office. A total of $685,164 was expended by the Board of Professional Conduct to fund its operations. An additional $1,765,316 was expended by the Board to reimburse local bar association certified grievance committees for disciplinary-related activities.

1 This total figure shows as $9,579,274 in the attached Schedule 1, due to rounded figures used to calculate the total.

Lawyers' Fund for Client Protection

Since 1985, the Supreme Court has allocated moneys from the Attorney Services Fund to compensate clients who are victims of theft, embezzlement, or misappropriation by dishonest attorneys. The Board of Commissioners of the Lawyers' Fund for Client Protection administers the Lawyers' Fund for Client Protection, which was established by Gov.Bar R. VIII.

In Fiscal Year 2026, the Board spent $675,465 for its operations. This amount represents 7% of Attorney Services Fund expenditures. The Supreme Court did not allocate any additional funds to the Lawyers' Fund for Client Protection to replenish that fund in Fiscal Year 2026.

Attorney Services Administration

The Office of Attorney Services of the Supreme Court is comprised of the Registration and Continuing Legal Education ("CLE") Section and the Bar Admissions Section. These two sections are charged with supporting the Court in the exercise of its constitutional responsibility to regulate the practice of law in Ohio. The Registration and CLE Section has many responsibilities, including registering attorneys each biennium, verifying attorneys' statuses and issuing certificates of good standing, administering the Lawyer to Lawyer Mentoring Program, and maintaining attorney registration and continuing legal education records. The Bar Admissions Section oversees all admissions processes and supports the Board of Commissioners on Character and Fitness and the Board of Bar Examiners.

A total of $1,178,252 was expended for the Office of Attorney Services in Fiscal Year 2026. These moneys, which represent 12% of total fund expenditures, provided partial funding for two employees' payroll ($97,405) and otherwise supported the activities of the Registration and CLE Section ($381,580); the Bar Admissions Section ($649,759); the Commission on Professionalism ($10,592); and the Board on the Unauthorized Practice of Law ($149). Further, $38,767 was used for reimbursement of expenses related to the investigation and prosecution of unauthorized practice of law matters.

Discretionary Grants

In Fiscal Year 2026, the Court awarded a grant of $815,000 to the Ohio Lawyers Assistance Program. This grant represents 9% of fund expenditures. The Ohio Lawyers Assistance Program provides intervention and monitoring assistance to Ohio lawyers, judges, and law students who are suffering from alcoholism, substance abuse, or mental illness. In addition to moneys allocated from the fund, the program receives contributions from the Ohio State Bar Association, the Ohio Bar Liability Insurance Company, and other entities.

III. Allocations for Fiscal Year 2027

The Supreme Court has allocated $10,766,017 from the Attorney Services Fund for Fiscal Year 2027. The allocations are made to nine entities.

Disciplinary-Related Allocations

The Court allocated $7,836,100 (72%) of total fund allocations to support the operation of the disciplinary process. This figure includes separate allocations of $4,864,909 to fund the Office of Disciplinary Counsel; $971,191 to fund the operations of the Board on Professional Conduct; and $2,000,000 to reimburse certified local grievance committees for their work in investigating and prosecuting disciplinary matters.

Lawyers' Fund for Client Protection

The operations of the Lawyers' Fund for Client Protection are funded by an allocation of $729,754. This allocation represents 7% of the total fund allocations.

Attorney Services Administration

A total of $1,385,163 (13% of total fund allocations) was allocated to fund the activities of the Office of Attorney Services of the Supreme Court. This allocation includes: (1) $504,763 to the Registration and CLE Section; (2) $713,500 to the Bar Admissions Section; (3) $17,400 for payroll not attributable to an individual Office of Attorney Services section; (4) $5,250 to support the operation of the Board on the Unauthorized Practice of Law and an additional $90,000 to reimburse bar associations for costs incurred in investigating and prosecuting allegations of the unauthorized practice of law; and (5) $54,250 to support the activities of the Commission on Professionalism.

Discretionary Grants

The Court awarded a grant of $815,000 to the Ohio Lawyers Assistance Program for alcohol, substance abuse, and mental health intervention programs. This grant represents 8% of the fund allocations for Fiscal Year 2027.

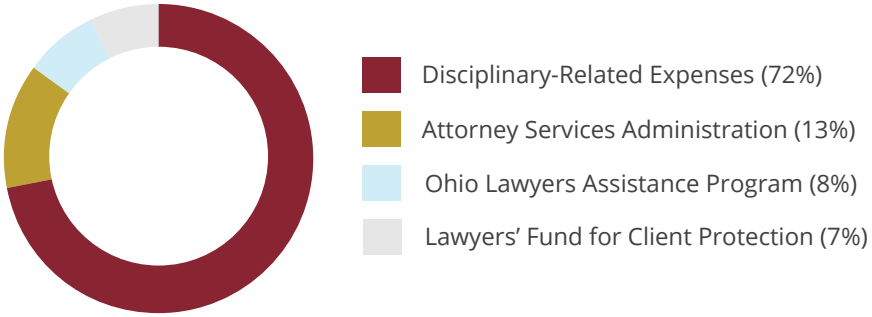
IV. Fund Balance and Projections

On June 30, 2026, the fund had a balance of $19,149,768. The fund is projected to realize income of $2,742,000 (including fees, reimbursements, and interest income) and expend an estimated $10,560,218 in Fiscal Year 2027. It is projected that the fund will have an estimated balance of $11,331,550 on June 30, 2027.

V. Audit

The Auditor of State conducts a complete audit of the Attorney Services Fund on a regular basis. The audit occurs at the same time as the audit of other funds that are appropriated to or collected by the Supreme Court. The most recent audit was conducted in the summer of 2026 for the Fiscal Year ending June 30, 2026. At this point, we are not aware of any findings or instances of noncompliance or internal

Figure 2: Fiscal Year 2027 Allocations



control weaknesses reported for the Attorney Services Fund. The audit report is not expected to be released by the Auditor of the State until December 2026.

VI. Investment Policy

The Attorney Services Fund's moneys are managed in a conservative, risk-averse manner through investments made in compliance with the Uniform Depository Act, as set forth in Ohio Revised Code Chapter 135, and amended by the Investment Reform Act of 1996. These and other state and federal laws require that the fund's moneys not be placed at risk in the marketplace through investments in derivatives, reverse purchase agreements, or any method of leveraging.

The fund's investments are primarily in federal money market accounts avoiding high bank interest charges. The fund continues to seek more optimal investment options, as permitted by statute.

VII. Conclusion

The Attorney Services Fund allows the Supreme Court to maintain an effective and efficient system for licensing attorneys and regulating post-admission aspects of the practice of law, consistent with its responsibility under the Ohio Constitution. The fund also provides important financial resources to organizations that aid in the provision of legal services to the poor and assist lawyers who are suffering from alcoholism, substance abuse, or mental illness. All activities supported by the fund are invaluable in ensuring the public's continued trust and confidence in our legal system.

The fund is in a solid financial position. It is expected that it will maintain that position throughout Fiscal Year 2027.

VIII. Comments and Inquiries

Any comments and inquiries regarding this report or the fund may be directed to:

Robert W. Horner, III
Administrative Director, or

Michel Jendretzky
Director, Office of Attorney Services

The Supreme Court of Ohio
65 South Front Street
Columbus, Ohio 43215-3431

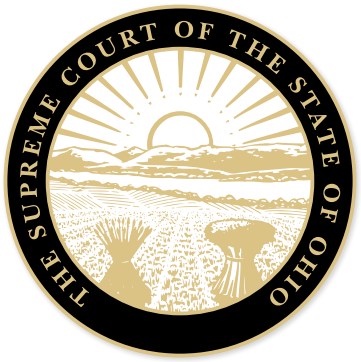
THE SUPREME COURT OF THE STATE OF OHIO

Schedule 1

Fund Expenditures FY 2026 and Allocations FY 2027

Office, Board, Commission	FY 2026 Allocations	FY 2026 Expenditures	% of FY 2026 Spent	FY 2027 Allocations	% of Total FY 2027 Allocations
Office of Disciplinary Counsel					
Operations Budget	$4,649,882	$4,460,076	95.9%	$4,864,909	45.19%
Board of Professional Conduct					
Operations Budget	$961,237	$685,164	71.3%	$971,191	9.02%
Reimbursement of Expenses	$2,000,000	$1,765,316	88.3%	$2,000,000	18.58%
Lawyers' Fund for Client Protection					
Operations Budget	$701,786	$675,465	96.2%	$729,754	6.78%
Trust Fund	$0	$0	0.0%	$0	0.00%
Office of Attorney Services					
Operations Budget	$102,232	$97,405	95.3%	$17,400	0.16%
Office of Registration and CLE					
Operations Budget	$403,600	$381,580	94.5%	$504,763	4.69%
Office of Bar Admissions					
Operations Budget	$713,500	$649,759	91.1%	$713,500	6.63%
Board on the Unauthorized Practice of Law					
Operations Budget	$5,250	$149	2.8%	$5,250	0.05%
Reimbursement of Local Bar Associations	$90,000	$38,767	43.1%	$90,000	0.84%
Commission on Professionalism					
Operations Budget	$54,250	$10,592	19.5%	$54,250	0.50%
Ohio Lawyers Assistance Program					
Grant	$815,000	$815,000	100.0%	$815,000	7.57%
TOTAL	**$10,496,737**	**$9,579,274**	**91.3%**	**$10,766,017**	**100.00%**

THE SUPREME COURT OF THE STATE OF OHIO



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