

# Utah State Bar Commission

Friday, January 12, 2024  
Utah Law & Justice Center

## AGENDA

1. **9:00 a.m. President's Welcome and Reports: Erik Christiansen**
  - 05 Mins.* 1.1 Review Legislative Phone Conference Calendar
  - 05 Mins.* 1.2 Spring Convention Report: **Cara Tangaro**
  - 01 Mins.* 1.3 St. George Room Reservations Reminder **(TAB 1, Page 3)**
  - 01 Mins.* 1.4 3<sup>rd</sup> and 4<sup>th</sup> Division Bar Elections Reminder
  - 05 Mins.* 1.5 Governor Cox Presentation at the Bar
  - 05 Mins.* 1.6 2024 Annual Meeting – July 12 at Utah Law & Justice Center
  
2. **9:30 a.m. Action Items**
  - 10 Mins.* 2.1 Nominate Kim Cordova to Run for President-elect
  - 20 Mins.* 2.2 Approve Asking the Court to Adopt the Next Gen Bar Examination: Emily Lee **(TAB 2, Page 5)**
  - 15 Mins.* 2.3 Approve Updates To Bar's Policies and Procedures: Maribeth LeHoux **(TAB 3, Page 20)**
  
3. **10:00 a.m. Information Items**
  - 15 Mins.* 3.1 Law Related Education: Judge Augustus Chin
  - 15 Mins.* 3.2 JPEC Updates: Mary-Margaret Pingree
  
- 10:45 a.m. Adjourn**

## CONSENT AGENDA

**(TAB 4, Page 33)**

(Approved by policy if no objections are raised.)

1. Minutes of November 10, 2023 Commission Meeting

## ATTACHMENTS

**(TAB 5, Page 37)**

1. November 2023 Financial Statements

## 2024 CALENDAR

<b>January 16</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>January 23</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>January 30</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>January 30</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 1</b>	Commission Election Petitions Due, each to serve a three-year term. Terms will begin in July 2023.		
	<ul style="list-style-type: none"> <li>• One member from the Fourth Division (Wasatch, Utah, Juab, and Millard Counties),</li> <li>• Three members from the Third Division (Salt Lake, Summit, and Tooele Counties)</li> </ul>		
<b>February 1-5</b>	ABA Midyear Meeting		Louisville, Kentucky
<b>February 6</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 9</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>February 13</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 16</b>	IP Summit	All Day	S.J. Quinney College of Law
<b>February 20</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 27</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 27-28</b>	Utah State Bar Examination		Law & Justice Center
<b>March 8</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>March 14</b>	Commission Meeting	1:00 p.m.	St. George, Utah
<b>March 14-16</b>	Utah State Bar Spring Convention		St. George, Utah
<b>April 1</b>	Bar Election - Balloting Begins		
<b>April 3 - 6</b>	Western States Bar Conference		Lihue, Hawaii
<b>April 9 - 11</b>	ABA Day in Washington DC		
<b>April 12</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>April 15</b>	Bar Election - Balloting Ends		
<b>April 19</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>May TBD</b>	Admission Ceremony	Noon	TBD
<b>May 3</b>	Law Day Luncheon	Noon	Grand America
<b>June TBD</b>	Jackrabbit Bar		TBD
<b>June 14</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>June 21</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>July 10</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>July 17</b>	Commission Meeting	9:00 a.m.	TBD
<b>August 1 - 6</b>	ABA Annual Meeting		Chicago, Illinois

# TAB 1

Utah State Bar.

# Spring Convention in St. George



March 14-16

Dixie Center at St. George

1835 Convention Center Drive | St. George, Utah

Make your plans  
to attend today!

## 2024 "Spring Convention in St. George" Accommodations

Room blocks at the following hotels have been reserved. You must indicate that you are with the Utah State Bar to receive the Bar rate. After "release date" room blocks will revert back to the hotel general inventory.

Hotel	Nightly Rate (Does NOT include tax)	Block Size	Release Date	Miles from Dixie Center to Hotel
<b>Clarion Suites St. George</b> 1239 S. Main St., St. George (435) 673-7000, request "Utah State Bar"	\$129	10-King 10-2 Queen	2/14/24	1
<b>Comfort Inn &amp; Suites</b> 138 E. Riverside Dr., St. George (435) 628-8544, request "Utah State Bar" or ask for Yolanda	\$200	10-King 10-2 Queen	2/14/24	0.5
<b>Courtyard St. George</b> 185 S. 1470 E., St. George (435) 986-0555	\$269	10-King 10-2 Queen	1/29/24	4
<b>Fairfield Inn</b> 1660 S. Convention Center Dr., St. George (435) 673-6066	\$185 \$199	10-King 10-2 Queen	2/14/24	0.3
<b>Hilton Garden Inn</b> 1731 S. Convention Center Dr., St. George (435) 634-4100	\$185 \$199	10-King 10-2 Queen	2/14/24	0.1
<b>Holiday Inn</b> 1808 S. Crosby Way, St. George (435) 628-8007	\$185 \$205	10-King 10-2 Queen	2/14/24	0.5
<b>Holiday Inn Express &amp; Suites, St. George North</b> 2450 N. Town Center Dr., Washington (435) 986-1313 x10	\$139	10-King 10-2 Queen	1/14/24	11.5
<b>Hyatt Place</b> 1819 S. 120 E., St. George (435) 656-8686	\$199 \$209	10-King 10-2 Queen	2/14/24	0.5
<b>My Place Hotel, St. George</b> 1644 S. 270 E., St. George (435) 674-4997	25% off daily rate	22 rooms (any available)	no closing date	6
<b>Red Lion Hotel</b> 850 S. Bluff St., St. George (435) 628-4235	\$129	10-King 10-2 Queen	2/01/24	2
<b>Tru by Hilton</b> 1251 S. Sunland Dr., St. George (435) 634-7768	\$189	10-King 5-2 Queen	2/14/24	1

Visit [utahbar.org/springconvention](http://utahbar.org/springconvention)  
to book your reservation today!

**TAB**  
**2**

## MEMORANDUM

To: Utah State Bar Board of Bar Commissioners  
From: Utah State Bar Admissions Committee  
Date: January 12, 2024  
RE: Adoption of NextGen Bar Examination

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### Introduction

The Board of Bar Commissioners is authorized to determine the qualifications for admission to the practice of law and proposes to the Supreme Court rules and regulations governing admission. Rules Governing the Utah State Bar 14-104, -105. The Board has charged the Utah State Bar Admissions Committee with recommending to the Board standards and procedures for admission to the Bar. Pursuant to its charge, the Admissions Committee presents this memorandum specifically recommending the adoption of the NextGen Bar Examination starting in July 2027 and asks the Board to propose this action to the Supreme Court for approval.

### Adoption of the NextGen Bar Examination

Starting with the July 2026 Bar Exam administration, the National Conference of Bar Examiners (“NCBE”) will begin offering the NextGen Bar Examination and will phase out the current exam through February 2028. After the February 2028 administration, the current Bar Exam will no longer be available. Other jurisdictions have announced their intentions to adopt the NextGen Exam and their respective timelines for doing so<sup>1</sup>. In making its recommendation, the Admissions Committee has considered the following:

- ❖ The Admissions Committee has relied on the NCBE to provide a reliable exam to measure minimum competence of those seeking admission to the Bar and believes the NextGen Exam will be an adequate tool to continue that practice.
- ❖ Once the NCBE stops offering the current exam in February 2028, the only options for an exam will be the NextGen Exam or an exam that we create. Since a Utah-specific exam would not have the benefit of portability and will require a significant amount of preparation time, the Committee strongly discourages that option. Currently, there is not a nationwide acceptance of an alternative to the exam. Therefore, offering a portable exam is essential to the continued growth of the legal profession by remaining available to those seeking a multi-jurisdictional practice.
- ❖ While there may not be significant changes in curriculum, adopting the NextGen Exam starting with the July 2027 administration will give the incoming Fall 2024 class at law schools in the state the benefit of knowing from the outset of their legal education that the Bar Exam offered in Utah when they graduate will be the NextGen Exam.

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<sup>1</sup> July 2026: Maryland, Missouri, Oregon; July 2027: Arizona, Iowa, Wyoming, Kentucky, Nebraska; TBA: Connecticut



- ❖ As of this memorandum, two neighboring states – Wyoming and Arizona – have announced their intention to administer the NextGen exam beginning July 2027.
- ❖ There will be four exam administrations during which both the current exam and the NextGen exam will be offered resulting in four administrations where there will be both current UBE scores and NextGen scores that applicants will use to qualify for admission. The NCBE intends to offer a correlation table to help jurisdictions in accepting NextGen scores and in deciding on their own passing score for the NextGen Exam. Choosing the July 2027 administration over any other administration would not significantly impact the administrative burden of handling passing scores during this time.
- ❖ The NCBE has informed admission offices that much more information will be coming in the next year regarding the exam to include cost, technology considerations, and scoring.

### Next Steps

If the Board approves the Committee's recommendation, the next step in this process is to present the Commission's recommendation to the Utah Supreme Court. Deputy General Counsel for Admissions, Emily A. Lee, is prepared to make that proposal on behalf of the Board unless the Board requests that it come from the Bar's General Counsel or another party.

If the Supreme Court approves the proposal, the Office of Admissions will prepare an announcement of the decision. Between the announcement and the July 2027 administration, the Office of Admissions and the Admissions Committee will work on necessary administrative changes, including rule changes, as well as developing any logistical processes necessary for administering the new exam.

### Recommendation

Considering the foregoing, the Admissions Committee recommends adopting the NextGen exam starting with the July 2027 administration. The Office of Admissions will be closely monitoring additional information coming from the NCBE related to the NextGen Exam to ensure it is prepared for the transition. Attached to this memo is a sample Memorandum provided by the Wyoming State Bar with a comprehensive discussion of the benefits of the NextGen Exam. The background information and explanations in that memo are well-written, comprehensive, and valuable to presenting the Court with a solid basis for consideration. Based on the information it has so far, the Admissions Committee believes moving forward with the adoption of the NextGen exam in July 2027 is the appropriate choice for the Utah State Bar. The Committee asks the Board to approve the recommendation and to make the same recommendation to the Supreme Court.

#### Enclosures

- Draft Memorandum for Recommendation
- NCBE Fact Sheet on NextGen Exam

## Draft Memo to the Utah Supreme Court



## MEMORANDUM<sup>1</sup>

DATE: January 12, 2024  
 TO: Justices of the Utah Supreme Court  
 FROM: Utah State Bar Board of Bar Commissioners  
 RE: Adoption of NextGen Bar Exam

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### EXECUTIVE SUMMARY

This memo outlines the development of the NextGen bar exam (NextGen) by the National Conference of Bar Examiners (NCBE). It discusses various factors the Court may want to consider in its evaluation of whether to adopt NextGen, and, if so, when. Finally, it discusses the alternative to adopting NextGen upon the phasing out of the Uniform Bar Exam (UBE), scheduled to occur after the February 2028 administration. Based upon our review, the Utah State Board of Bar Commissioners (the Commission) concludes: (i) NCBE has consistently provided a statistically valid and reliable bar exam with the UBE; (ii) NCBE has undertaken a rigorous multi-year process to develop NextGen; (iii) NextGen is the logical and sensible evolution of the UBE, involving similar doctrinal rigor but emphasizing practical lawyering skills in an integrated question format; and (iv) the alternative to NextGen would be to draft our own bar exam items, which would not replicate the level of reliability or statistical validity the UBE has provided and NextGen is expected to provide. A return to drafting our own exam would run contrary to our prior decision to adopt the UBE and applicants would lose the benefit of score portability. Accordingly, in light of our prior experience with the UBE and NCBE, and based upon the information outlined in this memo, **the Commission recommends that Utah adopt the NextGen Bar Exam starting with the July 2027 administration.**

### ADOPTION OF UBE IN UTAH

This Court adopted the UBE in 2012 and is one of 41 that now utilize the UBE. The UBE provides numerous benefits when compared to pre-UBE practice in Utah, including: (i) test items drafted by committees of subject matter experts, including law professors, deans, judges and practicing attorneys from across the nation in a rigorous multi-year process for each item; (ii) statistical analysis ensuring that the test items “perform” in a valid and reliable<sup>2</sup> way; (iii) the ability to ensure consistency over time by the statistical practice of “equating”<sup>3</sup> scores—thereby

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<sup>1</sup> Language in this memo is largely taken and adapted from a draft memo provided to the Office of Admissions by the Wyoming State Bar.

<sup>2</sup> As used in this memo:

“Validity” is the extent to which a test measures what it purports to measure, and the degree to which evidence and theory support the interpretations of test scores for particular uses;

“Reliability” is the degree to which scores for a group of examinees would be consistent over multiple (theoretical) testing sessions. *See* Testing Basics: What You Cannot Afford Not to Know, *The Bar Examiner*, September 2017 (Vol. 86, No. 3), pp 32–37.

<sup>3</sup> “Equating” is the process of making adjustments to examinees’ scores to help ensure that no examinee is unfairly penalized or unfairly rewarded—to even a very small degree—by taking a form of the test that is easier or more difficult than another year’s form of the test. Equating is

ensuring that the items on one test are not harder or easier than the items given the following year; and (iv) portability—meaning the UBE score could be used by the applicant to gain bar admission in other states within the UBE compact. To date, nearly 250,000 UBE scores have been earned by bar applicants from the 41 UBE jurisdictions, and over 50,000 of those scores have been transferred across jurisdictions in support of bar admission in other jurisdictions.

The UBE is currently comprised of three components: (i) the Multistate Essay Exam (MEE), consisting of six individual essay questions; (ii) the Multistate Performance Test (MPT), consisting of two longer, practical questions (draft a legal memo, draft a client letter, etc.); and (iii) the Multistate Bar Exam (MBE), consisting of 200 multiple choice questions. Methodologically, the UBE has consistently demonstrated a statistical reliability that equals or exceeds the reliability results achieved by other high-stakes licensing exams for professionals including doctors, certified public accountants, nurses, and pilots.

### DEVELOPMENT OF NEXTGEN

In 2018, NCBE commissioned a comprehensive three-year study of the bar exam. After conducting listening sessions with hundreds of stakeholders from bar admission agencies, Supreme Courts, the legal academy, and attorneys from across the country, NCBE's Testing Task Force (TTF) performed a nationwide practice analysis involving nearly 15,000 lawyers who provided data on the work performed by newly licensed lawyers and the knowledge and skills required for early-career competence.

Based on those results, the TTF made three overarching recommendations to evolve the UBE. **First**, the breadth of knowledge tested by the exam should be narrowed to include those knowledge areas that cross a wide range of practice areas—from litigation to transactional work—that newly licensed lawyers most commonly encounter. **Second**, the depth of knowledge assessed should be adjusted to more closely reflect the actual practice of law and the level of familiarity needed for competent practice by a newly licensed lawyer. **Third**, the TTF endorsed an integrated exam structure to assess legal knowledge and legal skills holistically, in a single practice-related examination. Based on those conclusions, the TTF recommended assessment of the following nine foundational concepts and seven foundational skills, utilizing the integrated exam structure:<sup>4</sup>

#### Foundational Concepts and Principles

Civil Procedure  
Contract Law  
Evidence  
Family Law  
Torts  
Business Associations  
Constitutional Law  
Criminal Law  
Real Property

#### Foundational Skills

Legal Research  
Legal Writing  
Issue Spotting and Analysis  
Investigation and Evaluation  
Client Counseling and Advising  
Negotiation and Dispute Resolution  
Client Relationship and Management

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performed on the test as a whole and does not serve to increase or decrease any specific examinee's score. *See id.*

<sup>4</sup> See <https://nextgenbarexam.ncbex.org/overview-of-recommendations/#ftoc-heading-4>.

In January 2021, NCBE's Board of Trustees approved the recommendations contained in the TTF's Final Report<sup>5</sup> and committed the organization to developing NextGen. As some members of the Court may be aware, NCBE recently released the final Content and Scope specifications defining what will be covered on the new exam, a copy of which is attached as Appendix A. NCBE has also released examples of the new question types for integrated testing of knowledge and skills and an explanatory memo, copies of which are attached as Appendix B. NCBE is currently establishing scoring processes and psychometric methods for equating/scaling scores, developing test administration policies and procedures, and developing study materials and sample test questions to help candidates prepare.

The NCBE will launch the NextGen exam for its first administration in July 2026. This will be a phased-in launch, with both the current UBE and NextGen UBE offered through February 2028 (i.e., four bar exam administrations). This will allow jurisdictions some time to evaluate whether and when to adopt NextGen. However, due to the need for potential rule and/or statutory changes to adopt the new exam, and in light of potential curriculum changes that law schools may also choose to make, many jurisdictions will make their decision about whether or not to adopt NextGen well in advance of the first administration in 2026. The timing of this memo is prompted by the fact that the entering class at the in-state law schools – University of Utah and Brigham Young University – in the fall of 2024 would be the first group of 2027 graduates to take the NextGen exam if this Court elects to adopt NextGen for the first administration in July 2027.

### **FACTORS TO CONSIDER IN ADOPTING THE NEXTGEN EXAM**

The Commission offers the following factors for the Court to consider in its evaluation of whether to adopt the NextGen exam:

1. Methodological Soundness and Rigor.

The Utah State Bar's experience with NCBE has been very positive. The organization is highly professional, committed to supporting jurisdictions, and its exam products in the form of the UBE and the Multistate Professional Responsibility Exam (MPRE) are widely used<sup>6</sup> and of high quality. The eight-year process from the initiation of the TTF in 2018 through first administration of NextGen in 2026 has been comprehensive in nature and rigorous in execution. The Commission believes NextGen is a sensible evolution of the current UBE.

The final Content and Scope specifications attached as Appendix A are the result of a multi-year vetting process in which, after preliminary outlines were published, NCBE received nearly 400 individual comments from stakeholders including law school deans, faculty, and administrators; practicing attorneys; judges and justices; law students; and bar examiners and admissions staff. These comments were carefully considered during the revision process. In addition to this public input and after more than two years of work, the final specifications have been through multiple rounds of scrutiny by NCBE's Content and Scope Committee, NCBE's

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<sup>5</sup> See <https://nextgenbarexam.ncbex.org/reports/final-report-of-the-ttf/>.

<sup>6</sup> A listing of NCBE exam products used by each jurisdiction can be found at: <https://www.ncbex.org/jurisdictions>.

Implementation and Steering Committee for NextGen, current members of NCBE's drafting committees, and NCBE's test editors and staff. The Content Scope Outlines will be continually reviewed and evaluated over time, with ongoing opportunities for comment and feedback provided.

Similarly, the example test items attached as Appendix B are the result of a multi-phase pilot testing program in which more than 2,500 participants from 70 volunteer law schools took practice exams utilizing the new items, which were drafted by trained teams of law professors and deans, practicing attorneys, and judges. Following administration, the questions were then analyzed both psychometrically and by members of the drafting teams to ensure that they perform well as bar exam questions. As a result of this process of review and revision, jurisdictions can be confident that the exam questions for NextGen will continue to match the rigor of the UBE, while using an integrated format that more closely resembles actual legal practice.

## 2. Alternatives.

NCBE will phase out the current UBE after the February 2028 administration. At that time, NextGen will be the only available alternative for statistical equating of exams between administrations and among different jurisdictions.<sup>7</sup> Although Utah wrote its own essay exam items prior to adoption of the UBE by this Court in 2012, returning to that practice would raise concerns about due process, fairness, and the defensibility of bar exam results. It simply is not possible for the Utah State Bar, the Admissions Committee, or the Office of Admissions to replicate the statistical validity or reliability of the NCBE test products, absent NCBE's expert psychometricians and nationwide drafting committees of leading judges, law professors, and practitioners. Further, if the Court does not adopt NextGen, Utah applicants would also lose the benefit of portability—meaning their Utah bar exam score could not be used to gain bar admission in other states within the UBE/NextGen compact.

## 3. Effect on Law Schools.

Because the knowledge areas tested on the NextGen exam generally mimic those tested on the current MBE, with the addition of business associations, many law schools report that their 1L curriculum would require minimal change. That said, many law schools will encourage 1L faculty to incorporate lawyering skills as they teach in doctrinal courses. This might include incorporating more problem-based learning into coursework as well as in-class discussions of NCBE's example multiple-choice questions, item set type exercises, and essay questions. 1L faculty might also be encouraged to engage with each other to explore how they can introduce students to the interdisciplinary nature of legal practice (e.g., noting when a case raises both contract and tort issues or contract and property issues).

For 2L and 3L courses, law schools are being encouraged to increase the offering of classes that include simulation exercises, as well as externships and clinical courses to build those practical

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<sup>7</sup> Although some jurisdictions have not adopted the UBE, virtually all jurisdictions use the MBE (the 200-question multiple choice exam) to allow for equating between administrations. See <https://www.ncbex.org/jurisdictions>. NCBE has indicated that the MBE (which is part of the UBE) will be phased out with the sunset of the UBE.



skills. This is consistent with ABA Standards 303(a)(3), 303(b), and 304, which require that experiential learning be integrated into law school curricula.<sup>8</sup> NCBE intends to continue its support of law schools by not only making NextGen practice materials available, but also by sharing ideas on how to incorporate more skills-based learning into doctrinal courses. NCBE also intends to work closely with academic support personnel at law schools to seek input and provide guidance.

For law professors concerned about the removal of trusts & estates from the updated Content and Scope guidelines, the underlying foundational knowledge areas for practice in this area (e.g., contracts, real property, etc.) are included in the NextGen exam. Doctrinal subjects like contracts and property law are “transcendent” in a way that trusts & estates is not—detailed knowledge of those doctrinal subjects is necessary for practice in many different areas, whereas detailed knowledge of the specifics of trusts and estates does not transcend into other practice areas. Moreover, although trusts & estates is not specifically included in the foundational knowledge areas, it will be included as cases in MPT-style tasks that will each take approximately 60 minutes. These tasks will be featured on the NextGen exam, supplying candidates with a file and library from which they will interpret and apply statutes, case law, etc.

Any jurisdictions that desire to emphasize knowledge of state-specific law in areas such as trusts & estates are encouraged to consider implementing their own state-specific testing component or a state-specific educational module on those topics. The 1.5-day NextGen exam, which is shorter than the two-day UBE, will allow jurisdictions to utilize the remaining half-day for a state-specific component, if desired.

#### 4. Timing.

As noted above, the first administration of NextGen is scheduled to occur in July 2026 and the UBE is currently scheduled to be phased out after the February 2028 administration. However, in light of potential curricular changes at law schools, the need for rule and/or statutory changes (discussed below), and the desire for certainty as law students proceed through law school and begin to prepare for the bar exam, numerous jurisdictions are expected to adopt NextGen prior to its first administration in 2026. Some jurisdictions have already announced the adoption of NextGen<sup>9</sup>. Although not a certainty, it is reasonably expected that at least ten jurisdictions, and perhaps many more, will employ NextGen for the first administration in 2026.

#### 5. Passing Score.

Utah’s current passing score on the UBE is 260. Because NextGen is an assessment that measures some new areas and skills, it will be graded according to a new scale. If this Court adopts NextGen, it will need to determine what score on the new exam is required to pass. NCBE intends to support jurisdictions in that decision in two different ways. **First**, NCBE will project current

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<sup>8</sup> See [https://www.americanbar.org/content/dam/aba/publications/misc/legal\\_education/Standards/2017-2018ABASStandardsforApprovalofLawSchools/2017\\_2018\\_standards\\_chapter3.authcheckdam.pdf](https://www.americanbar.org/content/dam/aba/publications/misc/legal_education/Standards/2017-2018ABASStandardsforApprovalofLawSchools/2017_2018_standards_chapter3.authcheckdam.pdf).

<sup>9</sup> July 2026: Maryland, Missouri, Oregon; July 2027: Arizona, Iowa, Wyoming. Kentucky, Nebraska; TBA: Connecticut

UBE and MBE scores onto the NextGen scale (and vice versa) to provide a suggested score that aligns with the current practice. **Second**, NCBE will conduct a national standard setting exercise, involving experts, to help determine at what score level an examinee might generally be considered minimally competent. Although not binding on any jurisdiction, this standard setting exercise (which has been requested by numerous jurisdictions) will yield a consensus passing score and a reasonable range around that score, which jurisdictions can use as guidance in setting their own passing score. NCBE expects to have those results available by mid-2025, based on the results of further NextGen pretesting at the end of 2024.

6. Necessary Rule Changes.

If this Court decides to adopt NextGen, the Admissions Committee will commence work on updating the current admissions rules.

7. Acceptance of UBE/NextGen Scores.

If the Court decides to adopt NextGen, the Court will need to decide whether it is still willing to accept UBE scores from those jurisdictions that have not yet adopted NextGen. NCBE will recommend that jurisdictions accept such scores, utilizing NCBE's score concordance between the UBE and NextGen. A more difficult question is presented if this Court elects not to adopt NextGen for one or more administrations and has transfer applicants seeking admission based on a NextGen score while Utah remains a UBE jurisdiction. NCBE will similarly recommend that jurisdictions accept such scores, utilizing NCBE's score concordance.

8. Relation to Current Proposal for an Alternative Path to Licensure.

Adopting the NextGen Exam will have little impact on the current proposed Alternative Path to Licensure. Both the NextGen Exam and the Alternative Path offer to those willing to pursue it a path to the legal profession and both have benefits that would appeal to different groups of individuals. Should the Court accept the Alternative Path proposal, the NextGen Exam will serve to underscore Utah's dedication to finding and accepting a portfolio of effective ways to assess the competence of those seeking to practice law in the state of Utah.

9. Remaining Matters.

A number of matters remain, including exam pricing and the technology vendor that NCBE will use to administer the exam. The exam will be wholly computer-based with no paper materials offered except for accommodation purposes. Grading will be centralized and will be computer-based, which will change much of the grading process we currently have. The Office of Admissions is closely monitoring all of these factors as new information is provided by the NCBE.

### Conclusion

The Commission, the Admissions Committee, and the Office of Admissions recommend the Court adopt the NextGen Exam beginning in July 2027 and that the Court direct the Office of Admissions to coordinate an announcement of its adoption as soon as possible.

## NextGen Exam Media Fact Sheet



# NextGen Bar Exam Fact Sheet

## Media Contacts

- Sophie Martin, NCBE Director of Communications, [smartin@ncbex.org](mailto:smartin@ncbex.org)
- Valerie Hickman, NCBE Communications Coordinator, [vhickman@ncbex.org](mailto:vhickman@ncbex.org)

## About the NextGen Bar Exam

- Set to debut in July 2026, the NextGen bar exam will test a broad range of foundational lawyering skills, utilizing a focused set of clearly identified fundamental legal concepts and principles needed in today's practice of law.
  - Fundamental concepts and principles: civil procedure, contract law, evidence, family law, torts, business associations, constitutional law, criminal law, real property.
  - Foundational lawyering skills: legal research, legal writing, issue spotting and analysis, investigation and evaluation, client counseling and advising, negotiation and dispute resolution, client relationship and management.

See <https://nextgenbarexam.ncbex.org/reports/content-scope/> for detailed outlines of the legal doctrine and skills that will be tested on the NextGen bar exam and

<https://nextgenbarexam.ncbex.org/nextgen-sample-questions/> for sample questions.

- The skills and concepts to be tested were developed through a multi-year, nationwide legal practice analysis, focused on the most important knowledge and skills for newly licensed lawyers (defined as lawyers within their first three years in practice). The practice analysis surveyed over 14,000 attorneys, focusing on both seasoned attorneys supervising newly licensed attorneys and newly licensed attorneys themselves.
- In considering the breadth of topics to be covered within each concept and skill area, a 21-member content scope committee comprised of law professors and deans, practicing attorneys, and judges primarily considered the following three factors:
  - Frequency: How often is a newly licensed lawyer likely to encounter the topic in general entry-level practice (loosely defined as solo practice or working at a full-service law firm)?
  - Universality: How likely is a newly licensed lawyer to encounter the topic in more specialized types of entry-level practice?
  - Risk: How likely is it that there will be serious consequences if a newly licensed lawyer does not have any knowledge of the topic when it arises?

## Fact Sheet: NextGen Bar Exam | Page 2 of 4

- In addition to the factors listed above, for the subject of constitutional law the content scope committee also considered lawyers' roles as custodians of the US Constitution.
- Designed to balance the skills and knowledge needed in litigation and transactional legal practice, the exam will reflect many of the key changes that law schools are making today, building on the successes of clinical legal education programs, alternative dispute resolution programs, and legal writing and analysis programs.
- The NextGen bar exam will be administered over one and a half days, with two, three-hour sessions on day one and one, three-hour session on day two. Jurisdictions that administer their own local law components may elect to extend day two for that purpose.
- The NextGen bar exam is currently under development utilizing a rigorous process that includes multiple phases of pilot and field testing and statistical analysis. The development process is being conducted in accordance with the same best practices in licensure exam development utilized by a broad range of exams, including those for medicine, dentistry, pharmacy, engineering, accounting, and other licensed professions.
- Questions for the NextGen bar exam are written by diverse teams of law professors and deans, practicing attorneys, and judges drawn from jurisdictions throughout the US.
- Like the current bar exam, the NextGen bar exam will be administered, and the written portions graded, by the individual US jurisdictions. NCBE will provide the technology platform to conduct the grading, taking advantage of the latest advances in grading best practices and technology.
- The exam will be taken on examinees' own laptops at in-person, proctored testing locations. A secure, online assessment platform will be used to present the exam and to collect examinees' responses. The platform will offer a range of assistive technologies and custom-created formats for examinees who require testing accommodations.
- The NextGen bar exam will be equated to ensure comparability across administrations and between jurisdictions and can be paired with additional bar exam components developed independently by the administering jurisdictions. The NextGen bar exam may be used by individual jurisdictions as the basis for scaling their own bar exam components.
- The NextGen bar exam will take the place of the current Uniform Bar Examination (UBE) components for purposes of inter-jurisdictional score portability.
- For more information on the NextGen bar exam, visit <https://nextgenbarexam.ncbex.org/>.

### About the Current Bar Exam

- All 56 US jurisdictions (all US states, the District of Columbia, Guam, Northern Mariana Islands, Palau, Puerto Rico, and the US Virgin Islands) administer a bar exam as part of their requirements for licensure to practice law. 54 of those jurisdictions use one or more of the bar exam components developed by NCBE.
- The bar exam components developed by NCBE are the Multistate Essay Examination (MEE), which consists of six 30-minute essay questions; the Multistate Performance Test

(MPT), which consists of two 90-minute items; and the MBE, a six-hour, 200-question multiple-choice exam.

- Some jurisdictions include jurisdiction-specific components in their bar exams (e.g., locally authored essay questions or performance tests).
- The MEE, MPT, and MBE are developed by NCBE in collaboration with teams of law professors and deans, practicing attorneys, and judges drawn from jurisdictions throughout the US. Each of these components is subjected to external expert review, bias review, and statistical analysis to ensure that all test takers have a fair opportunity to demonstrate their knowledge and skills. The content of the NCBE-developed exam components is regularly reviewed for currency and relevance to bar admissions and early practice; the most recent study of bar exam content was conducted in 2018 and 2019 and also forms the basis for the NextGen bar exam.
- Effective with the July 2026 bar exam, the following subjects will no longer be tested on the MEE: Conflict of Laws, Family Law, Trusts and Estates, and Secured Transactions. Family Law and Trusts and Estates will instead be tested on the MPT. This change will align MEE subjects with the subject matter for the NextGen bar exam.
- The MEE, MPT, and MBE will no longer be available for administration after the February 2028 bar exam.

### About the Uniform Bar Examination

- The UBE is coordinated by NCBE and comprised of the MEE, the MPT, and the MBE. It is uniformly administered, graded, and scored and results in a portable score that can be transferred between participating UBE jurisdictions.
- The UBE was first administered in 2011. As of February 2023, 41 jurisdictions participate in the UBE program. For a list of all UBE jurisdictions, visit <https://www.ncbex.org/exams/ube/>.
- Over 42,000 candidates took the UBE in 2022. Through July 2023, nearly 250,000 UBE scores have been earned and over 50,000 UBE scores have been transferred, obviating the need for candidates to re-take the bar exam in one or more additional jurisdictions.
- The NextGen bar exam will take the place of the current UBE components for purposes of inter-jurisdictional score portability.

### About the National Conference of Bar Examiners

- The National Conference of Bar Examiners (NCBE), headquartered in Madison, Wisconsin, is a not-for-profit corporation founded in 1931.
- NCBE promotes fairness, integrity, and best practices in bar admissions for the benefit and protection of the public, in pursuit of its vision of a competent, ethical, and diverse legal profession.
- Best known for developing bar exam content used by 54 US jurisdictions, NCBE serves admission authorities, courts, the legal education community, and candidates by

## Fact Sheet: NextGen Bar Exam | Page 4 of 4

providing high-quality assessment products, services, and research; character investigations; and informational and educational resources and programs.

- In 2026, NCBE will launch the next generation of the bar examination, ensuring that the exam continues to test the knowledge, skills, and abilities required for competent entry-level legal practice in a changing profession.
- Public contact information: [www.ncbex.org](http://www.ncbex.org), [contact@ncbex.org](mailto:contact@ncbex.org), 608-280-8550

**TAB**

**3**

# Utah State Bar®

## M E M O R A N D U M

**TO:** Utah State Bar Commission  
**FROM:** Maribeth LeHoux, General Counsel  
**RE:** Proposed Changes to Policies and Procedures  
**DATE:** January 3, 2024

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Attached for Commission approval are changes to the Bar's Policies and Procedures. Each of the changes is listed below along with the reason for the change. The primary purpose of the changes is to codify policies already in use with respect to the Bar's communications. Other changes were made update exciting policies.

1. Tuesday Night Bar removed from pages 5 and 6 because the Bar no longer holds Tuesday Night Bar. The pro bono general information clinic is now provided remotely through the Virtual Legal Clinic.
2. Changes on page 19 reflect the Bar's use of electronic bill approval and ACH payments.
3. Changes on pages 41 and 42 under "Communications" are a codification of current Bar communications policies. (These changes were sent to the Commission for email approval on 11/22/2023).
4. Changes on pages 47-49 clarify Bar staff interaction with social media policy.
5. Changes to page 51 – Removed Social Media Policy for Legislative Activity because it is duplicative of the language in the legislative activity section.
6. Changes on 53 indicate that the Bar accepts paid advertising in the e-bulletin.
7. Changes on 54-55 reflect that the e-bulletin is published two times per month rather than once.



would need to be reallocated or generated to appropriately accomplish the event or program.

c. Regular Review

Each non-regulatory program or service provided by the Bar and supported by staff shall be subject to a regular review to determine its continued viability, including a cost analysis and justification for continuation, with notice to Bar members. Such review shall be performed every four years on a rotating basis to be determined by the Board.

7. Annual Report.

The Bar shall publish online an annual report of activities for the previous year, including financial information.

~~8. Tuesday Night Bar.~~

~~The Utah State Bar's Young Lawyers Division maintains a pro bono legal information service entitled the Tuesday Night Bar. The program will provide an initial assessment of each individual's legal problems. The program is designed to provide preliminary counseling and general legal information and may provide a referral service for consumers. It is not intended to create an ongoing attorney-client relationship between the participants.~~

~~After a consultation, the volunteer attorney should have no further obligation to the participant. Attorneys shall not take clients and/or cases from the program unless the attorney does so on a pro bono basis only. An attorney who takes a client and/or case pro bono from the program will not be covered by the Bar's professional liability insurance.~~



~~Attorneys also shall not refer consumers to other lawyers for representation. Attorneys shall ask each consumer whether they are represented by counsel on the matter brought to the program. If the consumer is already represented, the volunteer attorney shall refer the consumer to his or her own counsel. A copy of the Tuesday Night Bar Policy and supporting information is attached as Appendix "B."~~

#### 9.8. Awards and Other Recognition.

The Board annually recognizes the contributions of various members of the Bar and non-lawyers based on achievement, professional service to clients, the public, courts and the Bar, and exemplification of the highest standards of professionalism. Awards may include Judge of the Year Award, Lawyer of the Year Award, Section of the Year Award, Committee of the Year Award, Young Lawyer of the Year Award, Service to the Profession by a Community Member Award, Pro Bono Lawyer of the Year Award, NLTP Outstanding Mentor Awards, the Raymond S. Uno Award for Advancement of Minorities in the Legal Profession, the Dorothy Merrill Brothers Award for the Advancement of Women in the Legal Profession, the Professionalism Award, the Charlotte Miller Mentoring Award, the Paul Moxley Mentoring Award and the James Lee Mentoring Award. From time to time, the Board recognizes significant contributions and service in furtherance of the interests of the Bar, the profession and the administration of justice through a variety of measures, including Special Service Awards and the Christine Durham Distinguished Service Award, and the Lifetime Service to the Bar Award.

all financial records, including records of reserve and designated funds of sections, and issues original and follow-up notices for fees, assessments and dues. Sections may not send either initial billings for dues or delinquency notices to section members.

o. Investment of Funds and Signatures on Checks.

To the extent feasible, all funds of the Bar not currently in use for the day-to-day operations of the Bar will be placed in accounts according to the Bar's Investment Policy. The Policy is attached as Appendix "G."

p. Checking Accounts.

Enough funds will be deposited in the accounts to meet the operating needs of the Utah State Bar. Authorized signatures on checks or electronic payments shall be those of the Executive Director, the President, the President-elect, and other person or persons authorized by the Board.

q. General Fund Account

Disbursement of funds from the General Fund Account in an amount over \$1000 must have two electronic approvals or, if made by paper check, two authorized signatures. ~~must be by check bearing two signatures if the amount of the check is over \$1000.~~

r. Other checking accounts may be authorized by the Board as necessary.

2. Authorized Expenditures and Procedures for Reimbursement.

a. General Policy with Respect to All Expenditures.

## E. Communications

### 1. General.

Communications of the Bar, including printed material and electronic communications, should be germane to the law, lawyers, LPPs, the practice of law, the courts and judicial system, legal education, access to the courts, and the Bar in its role as a mandatory membership organization. The Bar's primary contact with its members is through its publications and web site. These communications constitute a record of the Bar's continuing activities and aspirations. Communications should advance the public understanding of the law, legal ethics, and the professionalism and collegiality of the bench and Bar.

The communications of the Bar are primarily intended to provide a means of information and dialogue by and among licensees of the Bar and are not intended to be a forum for the general public.

All editorial policies will be approved by the Board. Editorial policies may address such matters as advertising, political communication, profanity and obscenity, letters to the editor, use of artwork, photographs and illustrations, story placement, headlines and scheduling, advertising content and rates and similar topics.

All staff responsible for sending communications are trained in the content requirements and limitations for Bar communications. The Executive Director reviews all material submitted for publication or distribution and has the discretion to determine whether it meets the standards set forth in these policies and can accept or reject material submitted.

Bar therefore establishes the following rules and guidelines for communicating information via online platforms by Bar staff, sections, committees, Bar Commissioners, and designated agents. Violation of this policy may lead to disciplinary action up to and including termination of employment, or in the case of section, committee, Bar Commissioners, and agents, removal of access privileges to Bar resources.

1. ~~9. Utah State Bar~~ Bar Staff Interaction with Social Media Policy.

The Utah State Bar defines “social media” broadly to include online platforms that facilitate activities such as professional or social networking, posting commentary or opinions, and sharing pictures, audio, video, or other content. “Social media” includes, but is not limited to, personal websites and all types of online communities and communications services (e.g., Facebook, Instagram, LinkedIn, ~~Pinterest~~ Pinterest, ~~SnapChat~~ Snapchat, Twitter, Vine, Yelp, YouTube, blogs, message boards, and chat rooms).

~~2. Staff use of Bar social media services and platforms is covered by all Utah State Bar policies including, among others, the Utah State Bar’s Equal Employment Opportunity, No Harassment, Diversity, Confidentiality, internet, and technology use policies as found in the Utah State Bar Employee Handbook. Bar staff shall not post content on social media that violates the Utah State Bar’s discrimination or harassment policies or that is threatening or obscene. As a unified bar with mandatory membership, the Utah State Bar cannot take positions on political or social issues that do not relate to or affect the practice of law or the administration of justice. Social media platforms should not be used to endorse any candidates for political office or to advocate for a political point of view~~



~~that is not consistent with the Bar's mission or approved by the Board of Bar~~

~~Commissioners.~~

~~2.~~

~~3. Bar staff may not use social media for non-business purposes while at work. Bar staff that violate Bar social media policies may be disciplined or terminated. The Bar will delete or remove content employees post on Bar social media platforms that is not legally protected and violates Bar policies.~~

~~4.10. When interacting with the Bar's approved social media, Bar staff shall not represent that the Utah State Bar has authorized them to speak on behalf of the Utah State Bar or that the Utah State Bar has approved the message, unless they have received prior authorization to do so from the Executive Director of the Utah State Bar. Bar staff that have not received this authorization are required to state explicitly, clearly, and in a prominent place on the site or in the post that views expressed are the employee's own and not those of the Utah State Bar or of any person or organization affiliated or doing business with the Utah State Bar.~~

~~5. Bar staff shall not illegally disparage the Utah State Bar's products or services, or the Utah State Bar's members, vendors' or partners' products or services. Bar staff shall not intentionally make maliciously false statements that denigrate the Utah State Bar's products or services, or the Utah State Bar's vendors' or partners' products or services.~~

~~6. 11. Bar staff who want to use Bar social media to promote departmental programs or regulatory deadlines must ask the Communications Director to make the posts. are encouraged to use social media and online platforms to promote departmental~~

~~activities, goods, or services that are sponsored by the Bar. Bar staff shall not advertise or sell third party products or services via social media or online platforms without the prior written approval from the Executive Director of the Utah State Bar.~~

7. 12. The Utah State Bar protects its copyrights, trademarks, and logos. Bar staff shall respect the laws regarding copyrights, trademarks, rights of publicity, and other third-party rights. To minimize the risk of a copyright violation, Bar staff shall reference to the source(s) of information uses and accurately cite copyrighted works that are identified in any online communications.

8. 13. Bar staff shall not infringe on Utah State Bar logos, brand names, taglines, slogans, or other trademarks. Bar staff may not use the Utah State Bar's (or any of its affiliated entities') logos, brand names, taglines, slogans, or other trademarks or other protected proprietary information or property for any business or commercial venture without the review of Utah State Bar's Office of General Counsel and the written permission of the Executive Director of the Utah State Bar.

9. 14. The Utah State Bar protects its premises and processes. Bar staff shall not record audio or video or take pictures of non-public areas of the Utah State Bar's premises or of the Utah State Bar's processes and display such content through social media without prior written approval from the Executive Director of the Utah State Bar. Exceptions to this rule would be to engage in activity protected by the National Labor Relations Act including, for example, taking pictures or making recordings of health, safety, and/or working condition concerns, or work-related issues, or other protected concerted activities.

Diversity, Confidentiality, Internet, and technology use policies as found in the Utah State Bar Employee Handbook.

- c. Utah State Bar section, committee, Bar Commissioner, and designated agents shall not post content on social media that violates the Utah State Bar's discrimination or harassment policies, or that is threatening or obscene.
- d. Sections, committees, Utah State Bar Commissioners and designated agents must maintain transparency by declaring their name when using Bar social media platforms.
- e. Individuals and organizations may not use Bar social media to link to private law firm websites.

~~13. — Utah State Bar Section, Committee and Commissioner Use of Social Media for Legislative Activity.~~

~~The Utah State Bar is tasked by Utah Court rule to engage in legislative activity through the administration of the Governmental Relations Committee. Sections and committees are forbidden to engage in legislative activity or legislative advocacy without the express written permission of the Utah State Bar Board of Bar Commissioners.~~

~~Members of sections and committees are free, and encouraged, as private citizens to participate in the political or legislative process but shall not represent that the Utah State Bar has provided any authorization to speak on behalf of the Utah State Bar or that the Utah State Bar has approved the message or position. Sections and committee members are strongly encouraged to state that they are speaking as private citizens and to avoid statements implying that the Utah State Bar endorses or opposes a legislative or political position.~~



It is the policy of the Bar to allow paid advertising in the Utah Bar Journal, the E-bulletin, and on the web site. The Board reserves the right to reject for publication any advertising which it reasonably believes is susceptible of a defamatory meaning or which may violate, or which advocates others to violate, any federal, state, or local law, regulation, rule, or ordinance, including any ethical or professional rule. Except as provided above, advertising shall not be rejected based on the subject matter or the content of the advertisement or based on who submits the advertisement. A current schedule of rates shall be approved by the Board and shall be utilized in accepting advertisements, subject to periodic, prospective revisions. Utah Bar Journal advertising rates and policies are available on the Bar's website.

17. 21. Utah Bar Journal.

a. Publication.

The Bar publishes the Utah Bar Journal, a publication including substantive and informative legal articles, news of Bar events and programs, Young Lawyers Division news, Utah Bar Foundation news, notices of Continuing Legal Education programs sponsored by the Bar and other items at the discretion of the Board, or by delegation of the Executive Director.

b. Letters to the Editor.

The Board shall adopt specific policies regarding the publication of letters to the editor in the Utah Bar Journal. A copy of the current policy shall be attached as Appendix "I."

18. 22. e-Bulletin

a. Publication.

The Bar electronically publishes an e-Bulletin ~~on a monthly basis~~ twice a month to all Bar members. The purpose of the e-Bulletin is to provide a timely and efficient means of communication with Bar members and is a tool for the courts of Utah to publish ~~new rules and proposed rule revisions~~ notices. The e-Bulletin is designed to be a relatively short, bullet-point type notice of Bar and other legally related news, events and programs. Content of the e-Bulletin is discretionary and will be determined by the Executive Director or his or her designee in accordance with this policy.

i. Submission and Content.

The Bar accepts submission of content for inclusion in the e-Bulletin from Bar-related as well as outside legally-related parties. Submissions will be run on a space-available basis in the next available edition at the discretion of the Executive Director. Content must be relevant to Bar ~~membership~~ lawyers, LPPs, the Courts, and the practice of law. No

commercial content will be published except approved member benefit notices in the highlight section.

ii. Publication Priority.

After Bar-related information, priority will be given to the courts and other legally-related government entities, and then to Bar-related entities such as sections, committees and local bar associations, and then to all other legally-related submissions.

~~b. Special e-Bulletins.~~

~~The Bar may publish more than one e-bulletin within a 30-day period. These special editions will be published for time sensitive Utah State Bar and court content only.~~

19. 23. Publicity.

a. Section and Committee Public Information Activities.

If a member of a section or committee appears before the public or engages in any public information activity, and permits him or herself to be identified as having an official connection with the Bar or one of its committees or sections, such member must fairly state the policy of the Bar on the matter in question if a policy has been adopted. If the Bar has not formulated a policy on the matter in question or if the member has no knowledge of any such policy, the member must identify his or her view on the subject as his or her personal views only and not representative of the Bar.

b. News Releases and News Conferences.

**TAB**

**4**

# UTAH STATE BAR COMMISSION MEETING

## MINUTES

Friday, November 10, 2023

### VIA ZOOM

**In Attendance:** President Erik Christiansen, and Commissioners Tom Bayles, J. Brett Chambers, Matt Hansen, Greg Hoole, Mark Morris, Chrystal Mancuso-Smith, Kim Cordova, Traci Gunderson, Cara Tangaro, Tyler Young, Rick Hoffman, Shawn Newell, and John Rees.

**Ex-Officio Members:** Nate Alder, Katie Lawyer, Kristin Woods, and Lauren Shurman.

**Not in Attendance:** Ex-Officio members Ashley Beihl, Camila Moreno, Anaya Gayle, Margaret Plane, Tony Graf, Dean Elizabeth Warner, and Dean David Moore.

**Also in Attendance:** Executive Director Elizabeth A. Wright, General Counsel Maribeth LeHoux, and Utah Court Representative Nick Stiles.

## 1. President's Welcome and Reports

### 1.1 Welcome

Mr. Christiansen discussed UMBA gala, where Kim Cordova won lawyer of the year. Shawn Newell also won the community award at the event.

### 1.2 Lawyer-Legislator Breakfast

Mr. Christiansen informed the Commission that the Lawyer-Legislative breakfast at the State Capitol will be on November 15 at 7:30 am in the board room and encouraged attendance.

### 1.3 Reminder: Fall Forum

The Fall Forum will be on November 17 at the Little America. Ms. Woods mentioned LALU was hosting its Gay-la on the Thursday before the Fall Forum (November 16).

### 1.4 Reminder: Commission Election

Mr. Christensen discussed open seats and deadlines, with written notice being due January 2, 2024 and commissioner petitions due February 1, 2024.

## 2. Action Items

### 2.1 Approve Financial Audit: Rick Hoffman and Nathan Severin

Mr. Hoffman presented the summary of the financial audit. He noted the auditors had issued a clean opinion with no notes of risk.

Motion: Mr. Hoffman moved to approve the audit, including the budget and the cash reserve recommendations. Ms. Mancuso-Smith seconded the motion. The Commission

unanimously approved the motion.

## **2.2 Approve YLD ABA Delegate**

YLD gets to elect a young lawyer delegate to the Commission. The initially nominated candidate is relocating to Chicago. The Commission discussed the importance of having the delegate able to attend Commission meetings and other events. The YLD had provided Ezzy Khaosanga as an alternative. The Commission discussed the nomination.

Ms. Cordova made a motion to approve Ezzy Khasosanga as the YLD delegate, Ms. Tangaro seconded. The Commission unanimously approved the motion.

## **2.3 Approve Scholarships to Spring Convention**

Mr. Christiansen discussed offering some scholarships for young lawyers to come to the Spring Convention in St. George. Total expenses for attending are about \$750-800 per person. The Commission discussed how many scholarships should be offered, and how it fits with the strategic plan. Mr. Young suggested doing scholarships from outer regions to Fall Forum in SLC and the Commission discussed. The Commission discussed the possibility of doing more scholarships for smaller amounts instead of 1-2 covering the full amount of expenses, as well as doing registration waivers to different people who don't normally attend.

Motion: Ms. Tangaro made a motion to approve a number of scholarships where registration costs would be waived, and recipients would be reimbursed approximately \$350 for travel and/or lodging expenses. Mr. Young seconded. The Commission unanimously approved the motion.

## **3. Reports**

### **3.1 Sandbox Report: Andrea Donahue**

Ms. Donahue discussed the new chapter of the Sandbox, which is moving into a stabilization phase. Ms. Donahue discussed the role of the Sandbox within the Bar, and thanked the Bar for their support. Ms. Donahue discussed the pause in applications, which should re-open soon. Mr. Christiansen asked about resources provided to Ms. Donahue and the Sandbox and asked if additional resources were needed.

### **3.2 State Audit of the Bar: Elizabeth Wright**

Ms. Wright discussed the entrance meeting the Bar had with the State Auditor's office, and discussed the individuals from the auditor's office and the court who would be conducting the audit. Ms. Wright informed the Commission that at the initial meeting, the auditors had discussed application/admission fees. Mr. Christiansen mentioned the new rule requiring licensing fee amounts to be approved on an annual basis. Ms. Wright said she and Nathan will work with the Budget and Finance Committee as necessary on the audit.

### **3.3 Report on Northwest Bar Leaders Conference: Kim Cordova**

Ms. Cordova reported on the Northwest Bar Leaders Conference, which she and Ms. Wright attended in Idaho. Other states are seeing similar issues to those in Utah, including to the need for lawyers in rural areas and working with their legislators.

### **3.4 Legislative Outreach Update: Maribeth LeHoux**

Ms. LeHoux provided updates on the Bar’s legislative initiatives. Mr. Christiansen talked about the Government Relations Committee meeting year-round, rather than just during the legislative session. The Commission discussed the legislators interested in having Sections to weigh in and provide expertise and how Sections can provide expertise outside of the Bar taking an official position.

## **4. Information Items**

### **4.1 JPEC Surveys**

Mr. Adler discussed surveys and the need for people to be involved and complete the surveys. He walked through the materials provided. The Commission discussed what more can be done to get the word out so that more people complete the surveys.

### **4.2 Summer Convention Discussion**

Mr. Christiansen discussed the timing of the “away” convention. He noted it might make sense to move the “away” convention to the fall and then change Fall Forum to a local summer event. It would be less expensive to hold an away event in the fall versus the summer. Ms. Tangaro said it allows us to have the away event while being fiscally responsible. Mr. Christiansen wants to appoint a committee to start evaluating for 2025.

### **4.3 Other Items**

Mr. Morris made a motion that the Bar send flowers to Judge Jenkins memorial. Mr. Christiansen seconded the motion and the Commission unanimously approved.

## **Adjournment.**

The Commission adjourned at 10:45 am.

## **Consent Agenda.**

The Commission approved by consent the following items:

- Minutes of the September 22, 2023 Commission Meeting;



# TAB 5

**UTAH STATE BAR**  
**Budget and Finance Committee**  
**Financial Results as of November 30, 2023**  
**and for the five months then ended**

**FINANCIAL STATEMENT HIGHLIGHTS**

**Year-to-Date (YTD) Net Profit – Accrual Basis:**

	<b>Actual</b>	<b>Budget</b>	<b>Fav (unfav) \$ Variance</b>	<b>Fav (unfav) % Variance</b>
YTD revenue	5,735,180	5,840,402	(105,222)	-2%
YTD expenses	3,222,650	3,214,896	(7,754)	0%
<b>YTD net profit/(loss)</b>	<b>2,512,530</b>	<b>2,625,506</b>	<b>(112,976)</b>	<b>-4%</b>

YTD net profit is \$2,625,506 and is \$(112,976) less than budgeted. \$109,539 of this relates to grant revenue budgeted in FY 2024 that had to be recognized in FY 2023.

**YTD Net Profit –Cash Basis:** Adding back year-to-date depreciation expense of \$63,966 and deducting capital expenditures of \$119,266, the cash basis year-to-date net profit is approximately \$(55,299) lower.

**Explanations for Departments with Net Profit Variances more than \$10k and 5% Over/Under Budget:**

**Admissions:** Admissions is currently reporting a \$538 favorable variance compared to the budget. Expenses are 16%, or \$40,412 over budget, mainly attributable to Program Services and Salaries.

**NLTP:** NLTP revenues are at 114% of the budget, and expenses are favorable at 75% of budget among all three functional expenses categories, creating a \$13,901 favorable variance YTD.

**CLE:** CLE is reporting a \$1,913 profit YTD. Revenues and expenses are at 104% and 75%, respectively. In-person CLE registrations are \$35,486 favorable, while video library sales are unfavorable \$(58,034). This YTD trend proves that in-person CLE continues to gain momentum, especially with the fully attended Fall Forum, which was budgeted at an \$8,611 profit, compared to the \$72,634 profit it produced.

**Summer Convention:** The Summer Convention performed \$(13,169) lower than expected YTD, although a profit of \$32,578 has been booked. A \$29,000 shortfall of sponsor revenue compared to budget, resulting from the online format change, and allocated expenses YTD coming in favorably at 47% to offset net to the unfavorability.

**Member Services:** Total YTD Revenue is unfavorable at \$(23,556) less than expected, attributed to advertising revenue coming in at 11% lower than budgeted. Program services, salaries, and G&A expenses are also currently over-budget, which nets to a \$(82,520) unfavorability.

**Public Services:** Fiscal year 2024 budgeted grant revenue of \$109,539 in July, which required recognition in fiscal year 2023. This was recognized as required, and thus contributes to the understatement of revenues of only 28% of budget YTD. Total expenses are currently over budget by \$16,650, or 5%.

**UTAH STATE BAR**  
**Budget and Finance Committee**  
**Financial Results as of November 30, 2023**  
**and for the five months then ended**

**39**

**Bar Operations:** Bar Operations has seen just a 2% overspend among budgeted expenses. Netted against a favorable investment income, there is currently \$106,749 favorability YTD compared to budget.

**Facilities:** With a combination of rental revenues being at 58%, or \$(15,341) less than budgeted, and a current overspend for Program Services and G&A, an unfavorable variance of \$(39,767) is being recognized YTD.

**ADDITIONAL COMMENTS**

**Board Designated Reserves:** In consultation with Bar Management and the Budget & Finance Committee, the Commission informally targeted the following reserve amounts:

Operations Reserve - 4 Months' Operations	\$2,699,823
Capital Replacement Reserve - Equipment	200,000
Capital Replacement Reserve - Building	600,000
Technology/Contracts Reserve - Database & Tava Contracts	378,000
Total	\$3,877,823
Estimated cash reserve as of November 30, 2023	<u>\$4,009,452</u>
Excess of current cash reserve exceeding board-designated reserve	<u>\$ 131,629</u>

**Utah State Bar  
Income Statement  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
Licensing	4,570,063	4,644,152	4,717,939	(73,787)	98%	4,968,948	93%
Admissions	181,000	214,525	213,988	538	100%	641,787	33%
NLTP	25,200	34,650	30,265	4,385	114%	61,899	56%
OPC	13,146	1,300	16,523	(15,223)	8%	38,800	3%
CLE	153,136	195,112	187,080	8,032	104%	818,011	24%
Summer Convention	128,325	51,102	85,000	(33,898)	60%	85,000	60%
Fall Forum	47,050	88,925	72,438	16,487	123%	72,792	122%
Spring Convention	1,300	2,390	1,177	1,213	203%	119,200	2%
Member Services	189,310	189,892	213,448	(23,556)	89%	344,881	55%
Public Services	11,460	32,340	113,912	(81,572)	28%	113,303	29%
Bar Operations	63,168	183,266	59,553	123,713	308%	194,716	94%
Facilities	51,246	59,944	75,329	(15,385)	80%	210,806	28%
Innovation in Law	-	37,581	53,750	(16,169)	70%	129,000	29%
Total Revenue	5,434,403	5,735,180	5,840,402	(105,222)	98%	7,799,143	74%
<b>Expenses</b>							
Licensing	89,909	113,581	96,891	(16,690)	117%	277,027	41%
Admissions	241,749	293,697	253,286	(40,412)	116%	522,602	56%
NLTP	25,604	26,583	35,289	8,706	75%	85,054	31%
OPC	632,742	691,854	691,765	(89)	100%	1,693,689	41%
CLE	234,520	193,199	258,592	65,393	75%	781,283	25%
Summer Convention	237,329	18,524	39,253	20,729	47%	42,623	43%
Fall Forum	72,083	16,291	63,827	47,536	26%	72,793	22%
Spring Convention	46	(9,857)	-	9,857	-8%	119,199	-8%
Member Services	272,760	400,552	341,588	(58,964)	117%	1,051,348	38%
Public Services	290,424	362,070	345,421	(16,650)	105%	809,793	45%
Bar Operations	848,114	894,414	877,450	(16,964)	102%	2,113,518	42%
Facilities	146,956	180,568	156,186	(24,382)	116%	397,705	45%
Innovation in Law	-	41,172	55,348	14,176	74%	132,835	31%
Total Expenses	3,092,233	3,222,650	3,214,896	(7,754)	100%	8,099,469	40%
<b>Other</b>							
<b>Net Profit (Loss)</b>	<b>\$ 2,342,170</b>	<b>2,512,530</b>	<b>\$ 2,625,506</b>	<b>\$ (112,976)</b>	<b>96%</b>	<b>\$ (300,326)</b>	<b>-837%</b>
Depreciation	64,181	63,966	64,956	990	98%	158,246	
Cash increase (decrease) from operations	2,406,351	2,576,497	2,690,462	(113,966)	96%	(142,080)	
Changes in operating assets/liabilities	(3,042,682)	(4,450,313)	(4,450,313)	-	100%	20,000	
Capital expenditures	(58,589)	(119,266)	(41,667)	(77,599)	286%	(157,000)	
<b>Net change in cash</b>	<b>\$ (694,920)</b>	<b>\$ (1,993,082)</b>	<b>\$ (1,801,518)</b>	<b>\$ (191,565)</b>	<b>111%</b>	<b>\$ (279,080)</b>	<b>714%</b>

**Utah State Bar  
Licensing  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4010 · Section/Local Bar Support fees	17,048	19,152	17,506	1,646	109%	17,662	108%
4004 · Admissions - Laptop Fees	230	-	235	(235)	0%	235	0%
4006 · Transfer App Fees	-	-	-	-	-	-	0%
4011 · Admissions LPP	1,200	1,100	1,364	(264)	81%	2,500	44%
4021 · Lic Fees > 3 Years	3,811,480	3,862,685	3,905,786	(43,101)	99%	3,967,112	97%
4020 · NLTP Fees	2,400	-	-	-	-	-	0%
4022 · Lic Fees < 3 Years	190,430	205,770	217,723	(11,953)	95%	235,702	87%
4023 · Lic Fees - House Counsel	52,480	57,895	58,316	(421)	99%	62,149	93%
4025 · Pro Hac Vice Fees	73,150	79,475	76,327	3,148	104%	222,539	36%
4024 · Lic Fees LPP	3,850	5,275	4,588	687	115%	5,202	101%
4026 · Lic Fees - Inactive/FS	121,215	121,345	124,465	(3,120)	97%	123,058	99%
4027 · Lic Fees - Inactive/NS	222,705	221,235	227,992	(6,757)	97%	229,337	96%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	0%
4030 · Certs of Good Standing	8,620	8,400	10,100	(1,700)	83%	23,338	36%
4061 · Advertising Revenue	140	-	143	(143)	0%	143	0%
4081 · CLE - Registrations	-	-	-	-	-	204	0%
4095 · Miscellaneous Income	15	220	6	214	3667%	67	328%
4096 · Late Fees	65,100	61,600	73,388	(11,788)	84%	79,700	77%
<b>Total Revenue</b>	<b>4,570,063</b>	<b>4,644,152</b>	<b>4,717,939</b>	<b>(73,787)</b>	<b>98%</b>	<b>4,968,948</b>	<b>93%</b>
<b>Expenses</b>							
Program Services	14,843	11,650	14,854	3,204	78%	29,405	-
Salaries & Benefits	52,909	50,329	53,741	3,412	94%	118,727	42%
General & Administrative	17,190	46,231	23,368	(22,863)	198%	116,365	40%
Building Overhead	4,967	5,371	4,928	(442)	109%	12,530	43%
<b>Total Expenses</b>	<b>89,909</b>	<b>113,581</b>	<b>96,891</b>	<b>(16,690)</b>	<b>117%</b>	<b>277,027</b>	<b>41%</b>
<b>Net Profit (Loss)</b>	<b>\$ 4,480,154</b>	<b>\$ 4,530,571</b>	<b>\$ 4,621,048</b>	<b>\$ (90,477)</b>	<b>98%</b>	<b>\$ 4,691,921</b>	<b>97%</b>

Note: Includes LPP staff time and exam expense

**Utah State Bar  
Admissions  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4001 · Admissions - Student Exam Fees	17,050	21,725	17,538	4,187	124%	146,472	15%
4002 · Admissions - Attorney Exam Fees	29,750	32,725	35,882	(3,157)	91%	71,069	46%
4003 · Admissions - Retake Fees	19,600	15,050	28,654	(13,604)	53%	39,729	38%
4004 · Admissions - Laptop Fees	8,500	21,200	13,133	8,067	161%	100,894	21%
4005 · Admissions - Application Forms	5,000	5,000	6,333	(1,333)	79%	7,599	66%
4006 · Transfer App Fees	23,750	38,800	31,806	6,994	122%	69,972	55%
4008 · Attorney - Motion	55,250	56,950	53,523	3,427	106%	141,219	40%
4009 · House Counsel	12,750	10,200	13,726	(3,526)	74%	32,028	32%
4011 · Admissions LPP	-	-	43	(43)	0%	102	0%
4095 · Miscellaneous Income	2,450	2,975	2,496	479	119%	5,947	50%
4096 · Late Fees	6,900	9,900	10,854	(954)	91%	26,900	37%
4200 · Seminar Profit/Loss	-	-	-	-		(144)	0%
<b>Total Revenue</b>	<b>181,000</b>	<b>214,525</b>	<b>213,988</b>	<b>538</b>	<b>100%</b>	<b>641,787</b>	<b>28%</b>
<b>Expenses</b>							
Program Services	97,526	117,348	102,643	(14,705)	114%	143,133	82%
Salaries & Benefits	104,650	130,993	112,484	(18,509)	116%	275,322	48%
General & Administrative	30,766	35,833	29,427	(6,406)	122%	81,930	44%
Building Overhead	8,806	9,524	8,732	(792)	109%	22,217	43%
<b>Total Expenses</b>	<b>241,749</b>	<b>293,697</b>	<b>253,286</b>	<b>(40,412)</b>	<b>116%</b>	<b>522,602</b>	<b>56%</b>
<b>Net Profit (Loss)</b>	<b>\$ (60,749)</b>	<b>\$ (79,172)</b>	<b>\$ (39,298)</b>	<b>\$ (39,874)</b>	<b>201%</b>	<b>\$ 119,185</b>	<b>-66%</b>



**Utah State Bar  
NLTP  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4020 · NLTP Fees	25,200	34,650	30,097	4,553	115%	62,883	55%
4081 · CLE - Registrations	-	-	-	-		-	
4095 · Miscellaneous Income	-	-	168	(168)	0%	404	0%
4096 · Late Fees	-	-	-	-		-	
4200 · Seminar Profit/Loss	-	-	-	-		(1,388)	0%
Total Revenue	25,200	34,650	30,265	4,385	114%	61,899	56%
<b>Expenses</b>							
Program Services	-	950	2,375	1,425	40%	5,700	17%
Salaries & Benefits	15,774	15,958	19,682	3,724	81%	49,636	32%
General & Administrative	7,952	7,645	11,374	3,729	67%	24,982	31%
Building Overhead	1,877	2,030	1,859	(171)	109%	4,736	43%
Total Expenses	25,604	26,583	35,289	8,706	75%	85,054	31%
<b>Net Profit (Loss)</b>	<b>\$ (404)</b>	<b>\$ 8,067</b>	<b>\$ (5,024)</b>	<b>\$ 13,091</b>	<b>-161%</b>	<b>\$ (23,155)</b>	<b>-35%</b>

**Utah State Bar  
OPC  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4095 · Miscellaneous Income	700	1,300	2,500	(1,200)	52%	5,000	26%
4200 · Seminar Profit/Loss	12,446	-	14,023	(14,023)	0%	33,800	0%
Total Revenue	13,146	1,300	16,523	(15,223)	8%	38,800	3%
<b>Expenses</b>							
Program Services	3,201	6,085	3,561	(2,524)	171%	13,235	46%
Salaries & Benefits	539,123	585,999	568,547	(17,452)	103%	1,418,860	41%
General & Administrative	57,773	64,466	87,285	22,819	74%	179,240	36%
Building Overhead	32,644	35,303	32,373	(2,930)	109%	82,354	43%
Total Expenses	632,742	691,854	691,765	(89)	100%	1,693,689	41%
<b>Net Profit (Loss)</b>	<b>\$ (619,596)</b>	<b>\$ (690,554)</b>	<b>\$ (675,242)</b>	<b>\$ (15,312)</b>	<b>102%</b>	<b>\$ (1,654,889)</b>	<b>42%</b>

**Utah State Bar  
CLE  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4051 · Meeting - Registration	-	-	-	-		-	
4052 · Meeting - Sponsor Revenue	1,500	24,000	1,836	22,164	1307%	43,700	55%
4053 · Meeting - Vendor Revenue	-	-	625	(625)	0%	1,500	0%
4054 · Meeting - Material Sales	-	-	-	-		-	
4055 · Meeting - Sp Ev Registration	-	-	-	-		-	
4081 · CLE - Registrations	114,147	148,211	112,725	35,486	131%	448,577	33%
4082 · CLE - Video Library Sales	49,806	22,331	80,365	(58,034)	28%	233,106	10%
4083 · CLE - Material Sales	-	-	-	-		-	
4084 · Business Law Book Sales	-	-	-	-		-	
4093 · Law Day Revenue	-	-	-	-		2,952	0%
4095 · Miscellaneous Income	100	(25)	100	(125)	-25%	100	-25%
4200 · Seminar Profit/Loss	(12,417)	595	(8,571)	9,166	-7%	88,076	1%
Total Revenue	153,136	195,112	187,080	8,032	104%	818,011	24%
<b>Expenses</b>							
Program Services	137,491	98,898	151,841	52,943	65%	528,380	19%
Salaries & Benefits	64,027	64,396	73,170	8,774	88%	171,075	38%
General & Administrative	26,697	24,038	27,123	3,085	89%	66,911	36%
Building Overhead	6,305	5,868	6,458	591	91%	14,917	39%
Total Expenses	234,520	193,199	258,592	65,393	75%	781,283	25%
<b>Net Profit (Loss)</b>	<b>\$ (81,384)</b>	<b>\$ 1,913</b>	<b>\$ (71,512)</b>	<b>\$ 73,425</b>	<b>-3%</b>	<b>\$ 36,728</b>	<b>5%</b>

**Utah State Bar  
Summer Convention  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4051 · Meeting - Registration	82,125	50,102	55,000	(4,898)	91%	55,000	91%
4052 · Meeting - Sponsor Revenue	33,700	1,000	15,000	(14,000)	7%	15,000	7%
4053 · Meeting - Vendor Revenue	11,300	-	15,000	(15,000)	0%	15,000	0%
4054 · Meeting - Material Sales	-	-	-	-		-	
4055 · Meeting - Sp Ev Registration	1,200	-	-	-		-	
4095 · Miscellaneous Income	-	-	-	-		-	
Total Revenue	128,325	51,102	85,000	(33,898)	60%	85,000	60%
<b>Expenses</b>							
Program Services	228,042	16,353	27,107	10,754	60%	27,107	60%
Salaries & Benefits	2,022	736	3,996	3,260	18%	3,996	18%
General & Administrative	7,265	1,436	8,150	6,715	18%	11,520	12%
Building Overhead	-	-	-	-		-	
Total Expenses	237,329	18,524	39,253	20,729	47%	42,623	43%
<b>Net Profit (Loss)</b>	<b>\$ (109,004)</b>	<b>\$ 32,578</b>	<b>\$ 45,747</b>	<b>\$ (13,169)</b>	<b>71%</b>	<b>\$ 42,377</b>	<b>77%</b>

**Utah State Bar  
Fall Forum  
November 30, 2023**

	<b>Actual LYTD</b>	<b>Actual YTD</b>	<b>Budget YTD</b>	<b>Fav (Unfav) variance</b>	<b>% of Budget</b>	<b>Total Budget</b>	<b>YTD % of Tot Budget</b>
<b>Revenue</b>							
4051 · Meeting - Registration	42,650	56,150	67,138	(10,988)	84%	67,492	83%
4052 · Meeting - Sponsor Revenue	1,000	23,900	1,900	22,000	1258%	1,900	-
4053 · Meeting - Vendor Revenue	3,400	8,875	3,400	5,475	261%	3,400	261%
4054 · Meeting - Material Sales	-	-	-	-	-	-	-
4055 · Meeting - Sp Ev Registration	-	-	-	-	-	-	-
4095 · Miscellaneous Income	-	-	-	-	0%	-	-
<b>Total Revenue</b>	<b>47,050</b>	<b>88,925</b>	<b>72,438</b>	<b>16,487</b>	<b>123%</b>	<b>72,792</b>	<b>122%</b>
<b>Expenses</b>							
Program Services	67,960	11,121	58,701	47,580	19%	63,201	18%
Salaries & Benefits	2,060	1,879	2,162	283	87%	2,162	87%
General & Administrative	2,063	3,291	2,964	(327)	111%	7,430	44%
Building Overhead	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>72,083</b>	<b>16,291</b>	<b>63,827</b>	<b>47,536</b>	<b>26%</b>	<b>72,793</b>	<b>22%</b>
<b>Net Profit (Loss)</b>	<b>\$ (25,033)</b>	<b>\$ 72,634</b>	<b>\$ 8,611</b>	<b>\$ 64,023</b>	<b>844%</b>	<b>\$ (1)</b>	<b>-7263429%</b>

**Utah State Bar  
Spring Convention  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4051 · Meeting - Registration	-	640	-	640		94,250	1%
4052 · Meeting - Sponsor Revenue	1,000	1,000	877	123	<b>114%</b>	16,000	6%
4053 · Meeting - Vendor Revenue	300	750	300	450	<b>250%</b>	7,550	10%
4054 · Meeting - Material Sales	-	-	-	-		-	0%
4055 · Meeting - Sp Ev Registration	-	-	-	-		1,400	0%
4095 · Miscellaneous Income	-	-	-	-		-	0%
Total Revenue	1,300	2,390	1,177	1,213	<b>203%</b>	119,200	2%
<b>Expenses</b>							
Program Services	-	(10,000)	-	10,000		103,810	-10%
Salaries & Benefits	31	65	-	(65)		6,201	1%
General & Administrative	15	78	-	(78)		9,188	1%
Building Overhead	-	-	-	-		-	0%
Total Expenses	46	(9,857)	-	9,857		119,199	-8%
<b>Net Profit (Loss)</b>	<b>\$ 1,254</b>	<b>\$ 12,247</b>	<b>\$ 1,177</b>	<b>\$ 11,070</b>	<b>1040%</b>	<b>\$ 1</b>	<b>1224655%</b>



**Utah State Bar  
Member Services  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4010 · Section/Local Bar Support fees	85,106	86,310	86,172	138	100%	87,051	99%
4051 · Meeting - Registration	-	-	-	-		-	
4052 · Meeting - Sponsor Revenue	-	-	-	-		-	
4061 · Advertising Revenue	98,407	97,063	116,680	(19,617)	83%	241,817	40%
4062 · Subscriptions	30	-	60	(60)	0%	60	0%
4071 · Mem Benefits - Lexis	728	305	728	(423)	42%	1,379	22%
4072 · Royalty Inc - Bar J, MBNA, LM,M	5,067	6,214	9,786	(3,572)	63%	14,033	44%
4081 · CLE - Registrations	-	-	-	-		450	0%
4093 · Law Day Revenue	-	-	-	-		-	
4095 · Miscellaneous Income	-	-	50	(50)	0%	119	0%
4200 · Seminar Profit/Loss	(29)	-	(28)	28	0%	(28)	0%
Total Revenue	189,310	189,892	213,448	(23,556)	89%	344,881	55%
<b>Expenses</b>							
Program Services	112,468	224,726	164,375	(60,351)	137%	611,630	37%
Salaries & Benefits	66,699	76,764	70,308	(6,456)	109%	199,069	39%
General & Administrative	86,337	92,166	99,493	7,327	93%	223,307	41%
Building Overhead	7,255	6,895	7,411	516	93%	17,342	40%
Total Expenses	272,760	400,552	341,588	(58,964)	117%	1,051,348	38%
<b>Net Profit (Loss)</b>	<b>\$ (83,449)</b>	<b>(210,660)</b>	<b>\$ (128,140)</b>	<b>\$ (82,520)</b>	<b>164%</b>	<b>\$ (706,467)</b>	<b>30%</b>

**Utah State Bar  
Public Services  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4010 · Section/Local Bar Support fees	-	-	-	-		-	
4051 · Meeting - Registration	-	(1,694)	-	(1,694)			
4063 · Modest Means revenue	3,950	3,125	4,366	(1,241)	72%	10,000	31%
4093 · Law Day Revenue	-	-	-	-		-	
4095 · Miscellaneous Income	10	-	7	(7)	0%	20	0%
4120 · Grant Income	7,500	29,500	109,539	(80,039)	27%	109,539	27%
4200 · Seminar Profit/Loss	-	1,409	-	1,409		(6,256)	-23%
Total Revenue	11,460	32,340	113,912	(81,572)	28%	113,303	29%
<b>Expenses</b>							
Program Services	98,551	126,421	100,113	(26,308)	126%	181,785	70%
Salaries & Benefits	154,852	186,099	200,658	14,559	93%	508,601	37%
General & Administrative	31,042	43,085	38,726	(4,359)	111%	104,324	41%
Building Overhead	5,978	6,465	5,924	(541)	109%	15,083	43%
Total Expenses	290,424	362,070	345,421	(16,650)	105%	809,793	45%
<b>Net Profit (Loss)</b>	<b>\$ (278,964)</b>	<b>\$ (329,730)</b>	<b>\$ (231,509)</b>	<b>\$ (98,221)</b>	<b>142%</b>	<b>\$ (696,490)</b>	<b>47%</b>

**Utah State Bar  
Bar Operations  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4031 · Enhanced Web Revenue	-	-	-	-	-	-	-
4051 · Meeting - Registration	-	-	-	-	-	-	-
4052 · Meeting - Sponsor Revenue	-	-	-	-	-	-	-
4053 · Meeting - Vendor Revenue	-	-	-	-	-	-	-
4060 · E-Filing Revenue	-	-	-	-	-	6,483	0%
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-
4095 · Miscellaneous Income	1,750	1,235	1,728	(493)	71%	2,745	45%
4200 · Seminar Profit/Loss	-	-	-	-	-	-	-
Investment Income	61,418	182,031	57,825	124,206	315%	185,488	98%
<b>Total Revenue</b>	<b>63,168</b>	<b>183,266</b>	<b>59,553</b>	<b>123,713</b>	<b>308%</b>	<b>194,716</b>	<b>32%</b>
<b>Expenses</b>							
Program Services	139,543	63,368	78,197	14,828	81%	196,661	32%
Salaries & Benefits	547,313	657,096	608,749	(48,346)	108%	1,489,029	44%
General & Administrative	135,031	145,047	165,383	20,336	88%	361,449	40%
In Kind	634	632	630	(2)	100%	1,496	42%
Building Overhead	25,593	28,271	24,491	(3,781)	115%	64,883	44%
<b>Total Expenses</b>	<b>848,114</b>	<b>894,414</b>	<b>877,450</b>	<b>(16,964)</b>	<b>102%</b>	<b>2,113,518</b>	<b>42%</b>
<b>Net Profit (Loss)</b>	<b>\$ (784,946)</b>	<b>(711,148)</b>	<b>\$ (817,897)</b>	<b>\$ 106,749</b>	<b>87%</b>	<b>\$ (1,918,802)</b>	<b>37%</b>

**Utah State Bar  
Facilities  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4039 · Room Rental-All parties	22,061	21,025	36,366	(15,341)	58%	92,443	23%
4042 · Food & Beverage Rev-All Parties	21,255	27,919	31,033	(3,114)	90%	97,929	29%
4043 · Setup & A/V charges-All parties	-	-	-	-	-	1,402	0%
4090 · Tenant Rent	7,930	11,000	7,930	3,070	139%	19,032	58%
4095 · Miscellaneous Income	-	-	-	-	-	-	-
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-
Total Revenue	51,246	59,944	75,329	(15,385)	80%	210,806	28%
<b>Expenses</b>							
Program Services	21,672	31,719	17,568	(14,151)	181%	54,166	59%
Salaries & Benefits	61,419	69,825	70,325	500	99%	168,779	41%
General & Administrative	(5,963)	5,240	(1,750)	(6,990)	-299%	(3,350)	-156%
In Kind	6,420	6,479	6,482	3	100%	18,502	35%
Building Overhead	63,408	67,305	63,561	(3,744)	106%	159,608	42%
Total Expenses	146,956	180,568	156,186	(24,382)	116%	397,705	45%
<b>Net Profit (Loss)</b>	<b>\$ (95,711)</b>	<b>\$ (120,624)</b>	<b>\$ (80,857)</b>	<b>\$ (39,767)</b>	<b>149%</b>	<b>\$ (186,899)</b>	<b>65%</b>

**Utah State Bar  
Innovation in Law  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4005 · Admissions - Application Forms	-	-	5,208	(5,208)	0%	12,500	0%
4022 · Lic Fees < 3 Years	-	-	1,250	(1,250)	0%	3,000	0%
4095 · Miscellaneous Income	-	-	3,958	(3,958)	0%	9,500	0%
4120 · Grant Income	-	37,581	43,333	(5,753)	87%	104,000	36%
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	37,581	53,750	(16,169)	<b>70%</b>	129,000	29%
<b>Expenses</b>							
Program Services	-	323	2,521	2,198	13%	6,050	5%
Salaries & Benefits	-	37,581	36,867	(714)	102%	88,480	42%
General & Administrative	-	3,268	14,948	11,679	22%	35,874	9%
In Kind	-	-	-	-	-	-	-
Building Overhead	-	-	1,013	1,013	0%	2,431	0%
<b>Total Expenses</b>	-	41,172	55,348	14,176	<b>74%</b>	132,835	31%
<b>Net Profit (Loss)</b>	<b>\$ -</b>	<b>\$ (3,591)</b>	<b>\$ (1,598)</b>	<b>\$ (1,993)</b>	<b>225%</b>	<b>\$ (3,835)</b>	<b>94%</b>

**Utah State Bar  
Income Statement - Consolidated By Account  
November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4001 · Admissions - Student Exam Fees	17,050	21,725	17,538	4,187	124%	146,472	15%
4002 · Admissions - Attorney Exam Fees	29,750	32,725	35,882	(3,157)	91%	71,069	46%
4003 · Admissions - Retake Fees	19,600	15,050	28,654	(13,604)	53%	39,729	38%
4004 · Admissions - Laptop Fees	8,730	21,200	13,368	7,832	159%	101,129	21%
4005 · Admissions - Application Forms	5,000	5,000	11,541	(6,541)	43%	20,099	25%
4006 · Transfer App Fees	23,750	38,800	31,806	6,994	122%	69,972	55%
4008 · Attorney - Motion	55,250	56,950	53,523	3,427	106%	141,219	40%
4009 · House Counsel	12,750	10,200	13,726	(3,526)	74%	32,028	32%
4010 · Section/Local Bar Support fees	102,154	105,462	103,678	1,784	102%	104,713	101%
4011 · Admissions LPP	1,200	1,100	1,407	(307)	78%	2,602	42%
4012 · Admissions Military Spouse	-	-	-	-	-	-	0%
4020 · NLTP Fees	27,600	34,650	30,097	4,553	115%	62,883	55%
4021 · Lic Fees > 3 Years	3,811,480	3,862,685	3,905,786	(43,101)	99%	3,967,112	97%
4022 · Lic Fees < 3 Years	190,430	205,770	218,973	(13,203)	94%	238,702	86%
4023 · Lic Fees - House Counsel	52,480	57,895	58,316	(421)	99%	62,149	93%
4024 · Lic Fees LPP	3,850	5,275	4,588	687	115%	5,202	101%
4025 · Pro Hac Vice Fees	73,150	79,475	76,327	3,148	104%	222,539	36%
4026 · Lic Fees - Inactive/FS	121,215	121,345	124,465	(3,120)	97%	123,058	99%
4027 · Lic Fees - Inactive/NS	222,705	221,235	227,992	(6,757)	97%	229,337	96%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	0%
4030 · Certs of Good Standing	8,620	8,400	10,100	(1,700)	83%	23,338	36%
4039 · Room Rental-All parties	22,061	21,025	36,366	(15,341)	58%	92,443	23%
4042 · Food & Beverage Rev-All Parties	21,255	27,919	31,033	(3,114)	90%	97,929	29%
4043 · Setup & AV charges-All parties	-	-	-	-	-	1,402	0%
4051 · Meeting - Registration	124,775	105,198	122,138	(16,940)	86%	216,742	49%
4052 · Meeting - Sponsor Revenue	37,200	49,900	19,613	30,287	254%	76,600	65%
4053 · Meeting - Vendor Revenue	15,000	9,625	19,325	(9,700)	50%	27,450	35%
4054 · Meeting - Material Sales	-	-	-	-	-	-	0%
4055 · Meeting - Sp Ev Registration	1,200	-	-	-	-	1,400	0%
4060 · E-Filing Revenue	-	-	-	-	-	6,483	0%
4061 · Advertising Revenue	98,547	97,063	116,823	(19,760)	83%	241,960	40%
4062 · Subscriptions	30	-	60	(60)	0%	60	0%
4063 · Modest Means revenue	3,950	3,125	4,366	(1,241)	72%	10,000	31%
4071 · Mem Benefits - Lexis	728	305	728	(423)	42%	1,379	22%
4072 · Royalty Inc - Bar J, MBNA, LM,M	5,067	6,214	9,786	(3,572)	63%	14,033	44%
4081 · CLE - Registrations	114,147	148,211	112,725	35,486	131%	449,231	33%
4082 · CLE - Video Library Sales	49,806	22,331	80,365	(58,034)	28%	233,106	10%
4090 · Tenant Rent	7,930	11,000	7,930	3,070	139%	19,032	58%
4093 · Law Day Revenue	-	-	-	-	-	2,952	0%
4095 · Miscellaneous Income	5,025	5,705	11,013	(5,308)	52%	23,902	24%
4096 · Late Fees	72,000	71,500	84,242	(12,742)	85%	106,600	67%
4200 · Seminar Profit/Loss	-	2,005	5,424	(3,419)	37%	114,060	2%
Investment income	61,418	182,031	57,825	124,206	315%	185,488	98%
<b>Total Revenue</b>	<b>5,426,903</b>	<b>5,668,099</b>	<b>5,687,529</b>	<b>(19,430)</b>	<b>100%</b>	<b>7,585,604</b>	<b>75%</b>
<b>Program Service Expenses</b>							
5001 · Meeting Facility-external only	98,152	43,972	64,570	20,598	68%	104,128	42%
5002 · Meeting facility-internal only	9,743	11,081	10,774	(307)	103%	26,456	42%
5013 · ExamSoft	17,623	23,706	17,623	(6,083)	135%	17,623	135%
5014 · Questions	49,463	45,763	49,463	3,700	93%	73,982	62%
5015 · Investigations	404	225	696	471	32%	1,629	14%
5016 · Credit Checks	628	965	553	(412)	175%	2,169	45%
5017 · Medical Exam	-	-	-	-	-	320	0%
5020 · Exam Scoring	-	-	-	-	-	-	0%
5025 · Temp Labor/Proctors	3,522	6,670	3,626	(3,044)	184%	3,772	177%
5030 · Speaker Fees & Expenses	23,256	(410)	15,225	15,635	-3%	54,400	-1%
5031 · Speaker Reimb. - Receipt Req'd	-	1,814	4,395	2,581	41%	9,148	20%
5035 · Awards	9,867	2,898	7,165	4,267	40%	11,492	25%
5037 · Grants/ contributions - general	12,500	4,000	10,625	6,625	38%	35,500	11%
5040 · Witness & Hearing Expense	7	311	781	470	40%	2,756	11%
5041 · Process Serving	73	712	64	(648)	1113%	569	125%
5046 · Court Reporting	30	1,949	630	(1,319)	309%	1,470	133%
5047 · Casemaker	21,198	22,052	20,835	(1,217)	106%	50,000	44%
5055 · Legislative Expense	26,927	28,708	26,927	(1,781)	107%	62,134	46%
5060 · Program Special Activities	-	(25,000)	-	25,000	-	-	0%
5061 · LRE - Bar Support	60,000	60,000	60,000	-	100%	60,000	100%
5062 · Law Day	-	-	761	761	0%	13,159	0%
5063 · Special Event Expense	28,526	29,340	19,461	(9,879)	151%	49,947	59%
5064 · MCLE Fees Paid	15,289	15,617	18,521	2,904	84%	58,017	27%
5070 · Equipment Rental	7,469	16,668	12,333	(4,335)	135%	15,217	110%
5075 · Food & Bev-external costs only	234,494	96,065	86,439	(9,626)	111%	360,097	27%
5076 · Food & beverage - internal only	13,764	17,527	17,585	58	100%	41,948	42%
5079 · Soft Drinks	3,041	3,872	2,840	(1,032)	136%	5,649	69%
5085 · Misc. Program Expense	2,946	576	4,976	4,400	12%	9,853	6%
5090 · Commission Expense	16,325	17,084	16,284	(800)	105%	40,067	43%
5095 · Wills for Heroes	917	-	953	953	0%	1,315	0%
5096 · UDR Support	-	-	-	-	-	-	0%
5099 · Blomquist Hale	37,387	88,102	82,272	(5,830)	107%	391,000	23%
5702 · Travel - Lodging	33,595	26,214	25,003	(1,211)	105%	58,184	45%
5703 · Travel - Transportation/Parking	15,280	6,132	10,688	4,556	57%	40,125	15%
5704 · Travel - Mileage Reimbursement	4,458	1,638	2,802	1,164	58%	10,112	16%
5705 · Travel - Per Diems	3,349	1,690	2,418	729	70%	6,250	27%
5706 · Travel - Meals	-	190	375	185	51%	900	21%
5707 · Travel - Commission Mtgs	46,599	11,603	11,250	(353)	103%	27,000	43%
5805 · ABA Annual Meeting	2,085	1,130	1,733	603	65%	4,554	25%



### Utah State Bar Income Statement - Consolidated By Account November 30, 2023

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5810 · ABA Mid Year Meeting	-	495	366	(129)	135%	4,378	11%
5815 · Commission/Education	1,400	-	4,250	4,250	0%	10,200	0%
5820 · ABA Annual Delegate	3,046	-	3,425	3,425	0%	7,241	0%
5830 · Western States Bar Conference	-	-	11,025	11,025	0%	26,459	0%
5840 · President's Expense	7,500	7,500	7,500	-	100%	18,000	42%
5841 · President's Reimbursement	-	-	-	-	-	-	0%
5845 · Reg Reform Task Force	-	-	-	-	-	-	0%
5850 · Leadership Academy	-	283	4,167	3,884	7%	10,000	3%
5855 · Bar Review	53	-	-	-	-	-	0%
5865 · Retreat	26,554	8,035	18,875	10,840	43%	45,300	18%
5866 · Wellbeing Committee	30,563	98,051	30,538	(67,513)	321%	101,100	97%
5867 · Bar Membership Survey	-	-	-	-	-	-	0%
5868 · UCLI Support	1,000	-	1,250	1,250	0%	3,000	0%
5960 · Overhead Allocation - Seminars	-	-	4,715	4,715	0%	704	0%
5970 · Event Revenue Sharing - 3rd Pty	26,111	21,733	27,099	5,366	80%	86,939	25%
<b>Total Program Service Expenses</b>	<b>921,297</b>	<b>698,963</b>	<b>723,856</b>	<b>24,892</b>	<b>97%</b>	<b>1,964,263</b>	<b>36%</b>
<b>Salaries &amp; Benefit Expenses</b>							
5510 · Salaries/Wages	1,278,401	1,501,836	1,445,948	(55,888)	104%	3,543,762	42%
5605 · Payroll Taxes	96,319	116,648	110,731	(5,916)	105%	281,711	41%
5610 · Health Insurance	108,504	119,667	124,264	4,597	96%	309,533	39%
5620 · Health Ins/Medical Reimb	1,561	5,263	1,511	(3,752)	348%	5,659	93%
5630 · Dental Insurance	6,528	7,231	7,879	648	92%	18,608	39%
5640 · Life & LTD Insurance	7,934	8,969	9,252	283	97%	22,421	40%
5645 · Workman's Comp Insurance	1,471	2,163	1,471	(692)	147%	1,680	129%
5650 · Retirement Plan Contributions	108,412	109,781	117,012	7,230	94%	288,770	38%
5655 · Retirement Plan Fees & Costs	-	4,500	340	(4,160)	1325%	13,966	32%
5660 · Training/Development	1,750	1,640	2,282	642	72%	13,828	12%
<b>Total Salaries &amp; Benefit Expenses</b>	<b>1,610,879</b>	<b>1,877,719</b>	<b>1,820,688</b>	<b>(57,031)</b>	<b>103%</b>	<b>4,499,937</b>	<b>42%</b>
<b>General &amp; Administrative Expenses</b>							
7025 · Office Supplies	6,988	8,478	9,799	1,321	87%	21,985	39%
7015 · Office Equip Repairs	-	93	-	(93)	-	-	0%
7033 · Operating Meeting Supplies	782	2,336	524	(1,812)	446%	2,338	100%
7035 · Postage/Mailing, net	23,180	22,450	27,118	4,668	83%	52,816	43%
7040 · Copy/Printing Expense	58,354	63,648	60,914	(2,735)	104%	138,367	46%
7041 · Copy/Print revenue	(6,321)	(7,800)	(5,815)	1,985	134%	(15,137)	52%
7045 · Internet Service	11,505	10,035	11,988	1,953	84%	22,386	45%
7050 · Computer Maintenance	74,457	115,066	87,355	(27,711)	132%	262,786	44%
7055 · Computer Supplies & Small Equip	11,946	8,697	19,711	11,014	44%	35,414	25%
7089 · Membership Database Fees	30,624	25,812	46,488	20,676	56%	112,450	23%
7095 · Fax Equip & Supplies	-	-	-	-	-	-	0%
7100 · Telephone	25,891	23,066	26,064	2,997	89%	63,334	36%
7105 · Advertising	10,392	5,493	21,707	16,214	25%	47,414	12%
7106 · Public Notification	-	-	-	-	-	-	0%
7107 · Production Costs	4,607	-	9,323	9,323	0%	15,106	0%
7110 · Publications/Subscriptions	12,207	7,914	14,675	6,762	54%	30,241	26%
7115 · Public Relations	-	-	-	-	-	-	0%
7120 · Membership/Dues	11,174	10,680	12,074	1,394	88%	16,188	66%
7135 · Bank Service Charges	434	(80)	622	702	-13%	790	-10%
7136 · ILM Service Charges	8,622	8,910	8,729	(181)	102%	20,239	44%
7138 · Bad debt expense	-	-	-	-	-	-	0%
7140 · Credit Card Merchant Fees	41,724	58,640	36,713	(21,927)	160%	148,940	39%
7141 · Credit Card surcharge	(19,300)	(1,394)	(4,806)	(3,412)	29%	(4,988)	28%
7145 · Commission Election Expense	-	-	1,271	1,271	0%	3,050	0%
7150 · E&O/Off & Dir Insurance	29,328	31,110	28,375	(2,735)	110%	68,103	46%
7160 · Audit Expense	41,031	42,586	42,031	(555)	101%	42,031	101%
7170 · Lobbying Rebates	-	-	-	-	-	336	0%
7175 · O/S Consultants	1,689	17,693	31,603	13,910	56%	64,778	27%
7176 · Bar Litigation	3,489	5,741	2,554	(3,187)	225%	29,213	20%
7177 · UPL	4,183	-	6,360	6,360	0%	15,867	0%
7178 · Offsite Storage/Backup	-	-	-	-	-	-	0%
7179 · Payroll Adm Fees	1,846	3,755	1,839	(1,916)	204%	3,603	104%
7180 · Administrative Fee Expense	629	673	593	(80)	113%	1,666	40%
7190 · Lease Interest Expense	1,646	1,535	1,311	(224)	117%	2,581	59%
7191 · Lease Sales Tax Expense	-	-	-	-	-	-	0%
7195 · Other Gen & Adm Expense	5,064	6,685	7,370	686	91%	17,273	39%
<b>Total General &amp; Administrative Expenses</b>	<b>396,170</b>	<b>471,824</b>	<b>506,490</b>	<b>34,666</b>	<b>93%</b>	<b>1,219,170</b>	<b>39%</b>
<b>In Kind Expenses</b>							
7103 · InKind Contrib-UDR & all other	7,054	7,111	7,112	1	100%	19,998	36%
<b>Total In Kind Expenses</b>	<b>7,054</b>	<b>7,111</b>	<b>7,112</b>	<b>1</b>	<b>100%</b>	<b>19,998</b>	<b>36%</b>
<b>Building Overhead Expenses</b>							
6015 · Janitorial Expense	14,399	13,263	15,008	1,745	88%	32,407	41%
6020 · Heat	6,920	8,397	6,513	(1,884)	129%	28,356	30%
6025 · Electricity	22,433	24,114	22,671	(1,443)	106%	45,489	53%
6030 · Water/Sewer	4,550	7,340	4,271	(3,069)	172%	7,550	97%
6035 · Outside Maintenance	8,443	9,539	7,925	(1,614)	120%	29,801	32%
6040 · Building Repairs	5,124	7,283	4,182	(3,101)	174%	12,146	60%
6045 · Bldg Mtncce Contracts	7,731	12,220	7,549	(4,671)	162%	28,089	44%
6050 · Bldg Mtncce Supplies	-	-	-	-	-	-	0%
6055 · Real Property Taxes	13,254	10,820	13,935	3,115	78%	30,156	36%
6060 · Personal Property Taxes	182	542	70	(472)	774%	444	122%
6065 · Bldg Insurance/Fees	9,618	9,548	9,669	121	99%	23,417	41%
6070 · Building & Improvements Depre	35,494	39,199	35,126	(4,072)	112%	86,658	45%

**Utah State Bar**  
**Income Statement - Consolidated By Account**  
**November 30, 2023**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
6075 · Furniture & Fixtures Depre	2,137	8,267	2,703	(5,564)	306%	6,487	127%
7065 · Computers, Equip & Sftwre Depr	26,550	16,501	27,127	10,626	61%	65,101	25%
<b>Total Building Overhead Expenses</b>	156,833	167,032	156,750	(10,283)	107%	396,101	42%
<b>Total Expenses</b>	3,092,233	3,222,650	3,214,896	(7,754)	100%	8,099,469	40%
<b>Other</b>							
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-		-	0%
4120 · Grant Income	7,500	67,081	152,872	85,792	44%	213,539	31%
	7,500	67,081	152,872	85,792	44%	213,539	31%
<b>Net Profit (Loss)</b>	<b>\$ 2,342,170</b>	<b>\$ 2,512,530</b>	<b>\$ 2,625,506</b>	<b>\$ (112,976)</b>	<b>96%</b>	<b>\$ (300,326)</b>	<b>-837%</b>

## Utah State Bar Balance Sheet

	11/30/2023	6/30/2023
<b>ASSETS</b>		
Current Assets		
Petty Cash	-	492
Cash in Bank	322,343	1,615,702
Invested Funds	7,147,515	7,846,747
Total Cash/Investments	<u>7,469,859</u>	<u>9,462,941</u>
Accounts Receivable	60,625	87,469
Prepaid Expenses	356,875	301,765
A/R - Sections	101,350	80,113
Total Other Current Assets	<u>518,850</u>	<u>469,347</u>
Total Current Assets	<u>7,988,709</u>	<u>9,932,288</u>
Fixed Assets		
Property & Equipment	5,222,339	5,107,752
Accumulated Depreciation	(4,288,796)	(4,229,508)
Land	633,142	633,142
Total Fixed Assets	<u>1,566,684</u>	<u>1,511,385</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 9,555,393</u></b>	<b><u>\$ 11,443,673</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
AP Trade	63,261	324,674
Other Accounts Payable	7,318	215,334
Accrued Payables	503,816	521,733
Cap Lease Oblig - ST	1,913	1,669
A/P - Sections	2,055	306,425
Deferred Revenue	9,000	3,617,316
Total Current Liabilities	<u>587,363</u>	<u>4,987,151</u>
Long Term Liabilities		
Capital Lease Oblig	7,837	8,859
Total Long Term Liabilities	<u>7,837</u>	<u>8,859</u>
Total Liabilities	<u>595,200</u>	<u>4,996,010</u>
Equity		
Unrestricted Net Assets (R/E)	6,447,663	6,601,662
Fund Balance - Current Year	2,512,530	(153,998)
Total Equity	<u>8,960,194</u>	<u>6,447,663</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 9,555,393</u></b>	<b><u>\$ 11,443,673</u></b>

Balance Sheet Classification

ILM-UT ST BAR (3176)

Base Currency: USD As of 11/30/2023

Dated: 12/01/2023

CE

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
38141W273	GOLDMAN:FS GOVT INST	638,255.89	AAA	5.260	11/30/2023	5.260	5.260	638,255.89	0.00	1.0000	0.00	638,255.89
CCYUSD	Receivable	1,757.41	AAA	0.000	11/30/2023	0.000	0.000	1,757.41	0.00	1.0000	0.00	1,757.41
---	---	<b>640,013.30</b>	<b>AAA</b>	---	<b>11/30/2023</b>	<b>5.246</b>	<b>5.246</b>	<b>640,013.30</b>	<b>0.00</b>	<b>1.0000</b>	<b>0.00</b>	<b>640,013.30</b>

ST

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
74368CBA1	PROTECTIVE LIFE GLOBAL FUNDING	350,000.00	AA-	0.473	01/12/2024	5.998	5.503	347,856.32	98.63	99.4157	639.21	348,594.16
3130AM5J7	FEDERAL HOME LOAN BANKS	500,000.00	AAA	0.375	04/29/2024	5.500	5.489	489,779.11	-131.61	97.9295	166.67	489,814.17
3130APDV4	FEDERAL HOME LOAN BANKS	500,000.00	AAA	0.650	10/07/2024	5.414	5.299	480,506.87	352.63	96.1719	487.50	481,347.00
3130AQUU5	FEDERAL HOME LOAN BANKS	500,000.00	AAA	1.610	09/04/2024	5.415	5.388	486,080.69	1.81	97.2165	1,945.42	488,027.92
89114X2E2	TORONTO-DOMINION BANK	250,000.00	A+	5.150	05/24/2024	4.230	6.303	251,087.11	-2,450.61	99.4546	250.35	248,886.85
912796ZN2	UNITED STATES TREASURY	500,000.00	A-1+	0.000	12/28/2023	5.436	5.202	498,040.63	-28.13	99.6025	0.00	498,012.50
3130AUV35	FEDERAL HOME LOAN BANKS	500,000.00	AAA	5.165	03/08/2024	5.531	5.556	499,524.97	-65.47	99.8919	7,962.71	507,422.21
3130AQW90	FEDERAL HOME LOAN BANKS	500,000.00	AAA	2.500	02/23/2024	5.407	5.463	496,688.44	-103.44	99.3170	3,402.78	499,987.78
3135GAJP7	FEDERAL NATIONAL MORTGAGE ASSOCIATION	1,000,000.00	AAA	5.500	07/24/2024	5.500	5.587	1,000,000.00	-626.00	99.9374	19,402.78	1,018,776.78
3133EPTK1	FEDERAL FARM CREDIT BANKS FUNDING CORP	500,000.00	AAA	5.500	11/21/2024	5.508	5.654	500,000.00	-728.00	99.8544	763.89	500,035.89
---	---	<b>5,100,000.00</b>	<b>AAA</b>	---	<b>06/03/2024</b>	<b>5.443</b>	<b>5.514</b>	<b>5,049,564.13</b>	<b>-3,680.18</b>	---	<b>35,021.29</b>	<b>5,080,905.24</b>

LT

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
525ESC1Y5	LEHMAN ESCROW	300,000.00	NA	0.000	01/01/2049	---	2.653.527	0.00	450.00	0.1500	0.00	450.00
637639AB1	NATIONAL SECURITIES CLEARING CORP	350,000.00	AAA	1.500	04/23/2025	5.630	5.216	330,898.05	1,786.05	95.0526	554.17	333,238.27
74256LET2	PRINCIPAL LIFE GLOBAL FUNDING II	350,000.00	A+	1.375	01/10/2025	5.921	5.618	333,176.18	1,034.62	95.4888	1,884.90	336,095.70
3130AUEK6	FEDERAL HOME LOAN BANKS	400,000.00	AAA	5.000	12/27/2024	5.550	5.428	397,731.29	485.11	99.5541	8,555.56	406,771.96
949764HB3	Wells Fargo Bank, National Association	250,000.00	AA+	5.400	10/31/2025	5.453	5.453	249,760.60	0.00	99.9042	36.99	249,797.59
254676BR9	Discover Bank	100,000.00	A	5.400	11/07/2025	5.453	5.449	99,903.15	0.00	99.9032	340.27	100,243.42
---	---	<b>1,750,000.00</b>	<b>AA+</b>	---	<b>04/15/2025</b>	<b>5.632</b>	<b>6.265</b>	<b>1,411,469.28</b>	<b>3,755.76</b>	---	<b>11,371.88</b>	<b>1,426,596.93</b>

Summary

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
---	---	<b>7,490,013.30</b>	<b>AA+</b>	---	<b>07/20/2024</b>	<b>5.463</b>	<b>5.640</b>	<b>7,101,046.70</b>	<b>75.60</b>	---	<b>46,393.17</b>	<b>7,147,515.47</b>

\* Grouped by: BS Class 2. \* Groups Sorted by: BS Class 2. \* Weighted by: Base Market Value + Accrued, except Book Yield by Base Book Value + Accrued. \* Holdings Displayed by: Lot.

**UTAH STATE BAR**  
**Membership Statistics**  
**November 30, 2023**

<u>STATUS</u>	<u>11/30/22</u>	<u>11/30/23</u>	<u>Change</u>
Active	8,992	9,112	120
Active under 3 years	849	892	43
Active Emeritus	326	342	16
In House Counsel	125	135	10
Foreign Legal Counsel	4	4	-
LPP	25	26	1
Military Spouse	-	-	-
<b>Subtotal - Active</b>	<b>10,321</b>	<b>10,511</b>	<b>190</b>
Inactive - Full Service	839	829	(10)
Inactive - No Service	2,083	2,083	-
Inactive Emeritus	458	539	81
Inactive House Counsel	12	13	1
Inactive LPP	-	3	3
<b>Subtotal - Inactive</b>	<b>3,392</b>	<b>3,467</b>	<b>75</b>
<b>Total Active and Inactive</b>	<b>13,713</b>	<b>13,978</b>	<b>265</b>
 <b><u>Supplemental Information</u></b>			
Paralegals	139	157	18
 <b><u>Active Attorneys by Region</u></b>			
1st Division (Logan - Brigham)	215	222	7
2nd Division (Davis - Weber)	1,008	1,006	(2)
3rd Division (Salt Lake)	5,602	5,672	70
4th Division (Utah)	1,411	1,482	71
5th Division (Southern Utah)	578	582	4
Out of State	1,507	1,547	40
<b>Total Active Attorneys</b>	<b>10,321</b>	<b>10,511</b>	<b>190</b>