

Utah State Bar Commission
Friday, June 21, 2024
Utah State Bar - Law and Justice Center

AGENDA

- 1. 9:30 a.m. President Welcome and Reports: Erik Christiansen**
 - 05 Mins.* 1.1 Report on Budget Meeting with Court: **Cara Tangaro** (TAB 1, Page 3)
 - 01 Mins.* 1.2 Annual Meeting and Food Truck Social – July 12th
 - 01 Mins.* 1.3 50-Year Award Recipients and Past Bar Presidents Luncheon
 - 03 Mins.* 1.4 Pomeroy Win and Appeal to the 10th Circuit
 - 03 Mins.* 1.5 Jackrabbit Bar: **Katie Woods**
 - 03 Mins.* 1.6 Bar Updates: **Elizabeth Wright**
 - a. New OPC Chief
 - b. New Ethics and Committee Chair
 - c. New Communications Director
 - d. Audit Status

- 2. 10:00 a.m. Action Items**
 - 05 Mins.* 2.1 Vote to transfer designated reserves to pay for Unmind and Euclid/ClearVantage database cloud migration: **Nathan Severin** (TAB 2, Page 39)
 - 10 Mins.* 2.2 Approve Annual Meeting Awards: **Katie Woods** (TAB 3, Page 42)
 - 05 Mins.* 2.3 Appoint Commission Judicial Council Representative
 - 05 Mins.* 2.4 Modify Scope of Ethics Advisory Opinion Committee: **Beth Kennedy** (TAB 4, Page 54)
 - 01 Mins.* 2.5 Approve 2023-2024 Executive Committee (TAB 5, Page 71)
 - 01 Mins.* 2.6 Adopt a Resolution on Bank Signatures
 - 15 Mins.* 2.7 Authorization to File Complaint in UPL Action: **Mike Menson and Wes Harward** (TAB 6, Page 73)
 - 15 Mins.* 2.8 Legislation Regarding Unauthorized Practice of Law Penalties: **Maribeth LeHoux, Mike Menson and Wes Harward**

- 3. 11:00 am Information Items**
 - 10 Mins.* 3.1 Update from the S.J. Quinney College of Law: **Dean Eliabeth Kronk-Warner**
 - 10 Mins.* 3.2 Update from the J. Reuben Clark School of Law: **Dean David Moore**
 - 10 Mins.* 3.3 Update regarding the Legislative Justice Court Reform Task Force: **Eric Bunderson**

- 4. 11:30 am Commission Thank-Yous and Recognition**
 - 11:55 a.m. Adjourn**
 - 12:00 p.m. LUNCHEON with 50-Year Award Recipients and Past Bar Presidents**

ATTACHMENTS

(TAB 7, Page 78)

1. May 2024 Utah State Bar Financial Statements

CONSENT AGENDA

(TAB 8, Page 101)

1. Approve Minutes of April 19, 2024 Commission Meeting
2. Approve 2024-2025 Committee Chairs

2024 CALENDAR

July 12	Annual Meeting	
July 17	Commission Meeting CANCELLED	
August 1 - 6	ABA Annual Meeting	Chicago, Illinois
August 23	Bar Commission Meeting/Retreat	Snowpine Lodge, Alta

TAB
1



UTAH STATE BAR FINAL BUDGET FY 2024/25

June 12, 2024

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Utah State Bar
FY25 FINAL Budget - Summary by Department
Based on Actual Results through 03/31/2024

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Admissions	530,349	552,705	693,181	706,383	13,202	2%
NLTP	52,885	56,289	79,695	81,531	1,836	2%
OPC	44,829	31,399	37,160	37,160	-	0%
Legal Services Innovation	-	-	6,875	5,500	(1,375)	-20%
CLE	555,781	763,328	640,083	653,768	13,685	2%
Summer Convention	198,025	171,058	51,087	61,077	9,990	20%
Fall Forum	87,905	46,875	93,925	213,925	120,000	128%
Spring Convention	68,680	115,495	118,085	203,085	85,000	72%
Member Services*	310,716	300,898	310,961	323,751	12,790	4%
Public Services**	15,942	7,862	12,478	12,023	(455)	-4%
Bar Operations***	4,773,860	5,048,959	5,333,530	5,354,656	21,125	0%
Facilities	85,753	147,417	184,158	207,086	22,928	12%
Total Revenue	6,724,726	7,242,286	7,561,219	7,859,944	298,726	5%
Expenses						
Admissions	531,010	582,154	683,283	717,336	34,053	5%
NLTP	63,475	60,495	71,609	74,101	2,492	3%
OPC	1,474,475	1,589,587	1,658,118	1,716,979	58,861	4%
Legal Services Innovation	-	-	166,152	227,821	61,669	37%
CLE	576,964	791,760	725,091	699,838	(25,252)	-3%
Summer Convention	188,760	270,256	20,118	37,052	16,933	84%
Fall Forum	31,068	80,587	75,711	78,512	2,801	4%
Spring Convention	29,185	116,584	105,483	113,832	8,349	8%
Member Services*	651,291	816,553.70	1,056,243	987,659	(68,584)	-6%
Public Services**	563,181	651,955	760,772	550,182	(210,590)	-28%
Bar Operations***	2,199,935	2,199,565	2,329,797	2,402,613	72,815	3%
Facilities	361,758	377,318	448,679	480,568	31,889	7%
Total Expenses	6,671,101	7,536,814	8,101,057	8,086,493	(14,564)	0%
Other						
Grant Income	27,178	140,739	237,109	53,141	(183,968)	-78%
Gain (Loss) on Disposal of Assets	(7,373)	(209)	-	-	-	-
Net Profit (Loss)	73,430	(153,998)	(302,730)	(173,408)	129,322	57%
Depreciation	144,675	138,117	154,264	156,142	1,878	1%
Cash increase (decrease) from operations	218,104	(15,881)	(148,466)	(17,266)	131,200	-88%
Changes in operating assets/liabilities	272,051	1,036,949	20,000	20,000	-	0%
Capital expenditures	(105,318)	(249,162)	(195,465)	(30,000)	165,465	-85%
Net change in cash	\$ 384,837	\$ 771,905	\$ (323,931)	\$ (27,266)	\$ 296,665	-92%

* Member Services is comprised of Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division.

** Public Services is comprised of Committees, Consumer Assistance, Access to Justice, and Tuesday Night Bar.

*** Bar Operations is comprised of Licensing, Bar Management, Ethics & Discipline Committee, General Counsel, IT, and Commission/Sp Projects.

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
02 - Admissions

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4001 · Admissions - Student Exam Fees	142,175	142,400	203,556	207,627	4,071	2.00%
4002 · Admissions - Attorney Exam Fees	67,025	58,925	69,000	70,380	1,380	2.00%
4003 · Admissions - Retake Fees	32,200	27,175	17,813	18,169	356	2.00%
4004 · Admissions - Laptop Fees	79,400	65,300	133,536	136,207	2,671	2.00%
4005 · Admissions - Application Forms	1,150	6,000	6,575	6,707	132	2.00%
4006 · Transfer App Fees	64,650	52,250	78,837	80,414	1,577	2.00%
4008 · Attorney - Motion	85,850	145,775	134,419	137,107	2,688	2.00%
4009 · House Counsel	23,800	29,750	19,812	20,208	396	2.00%
4011 · Admissions LPP	-	-	26	-	(26)	-100.00%
4095 · Miscellaneous Income	5,885	5,840	6,136	6,136	-	0.00%
4096 · Late Fees	25,400	17,100	21,700	21,700	-	0.00%
4200 · Seminar Profit/Loss	(141)	(240)	-	-	-	0.00%
Total Revenue	527,394	550,275	691,410	704,655	13,245	1.92%
Expenses						
Program Services						
5001 · Meeting Facility-external only	7,769	37,568	34,320	36,036	1,716	5.00%
5002 · Meeting facility-internal only	4,241	3,985	6,345	6,345	-	0.00%
5013 · ExamSoft	32,816	17,623	29,929	29,929	-	0.00%
5014 · Questions	36,592	45,441	46,211	48,522	2,311	5.00%
5015 · Investigations	900	929	900	900	-	0.00%
5016 · Credit Checks	2,597	2,464	3,173	3,237	63	2.00%
5017 · Medical Exam	480	640	320	320	-	0.00%
5025 · Temp Labor/Proctors	-	3,522	7,856	7,856	-	0.00%
5035 · Awards	-	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	-	2,211	281	281	-	0.00%
5046 · Court Reporting	1,440	-	2,603	2,603	-	0.00%
5064 · MCLE Fees Paid	192	-	-	-	-	0.00%
5070 · Equipment Rental	-	7,953	10,783	11,322	539	5.00%
5075 · Food & Bev-external costs only	641	10,488	7,000	7,350	350	5.00%
5076 · Food & beverage - internal only	2,459	3,452	8,575	9,004	429	5.00%
5079 · Soft Drinks	-	-	-	-	-	0.00%
5085 · Misc. Program Expense	794	671	-	-	-	0.00%
5702 · Travel - Lodging	948	856	797	836	40	5.00%
5703 · Travel - Transportation/Parking	860	227	713	748	36	5.00%
5704 · Travel - Mileage Reimbursement	340	-	-	-	-	0.00%
5705 · Travel - Per Diems	308	201	221	232	11	5.00%
Total Program Services Expenses	93,377	138,231	160,025	165,520	5,494	3.43%
Salaries & Benefits						
5510 · Salaries/Wages	202,660	216,396	279,396	273,138	(6,259)	-2.24%
5605 · Payroll Taxes	16,263	19,094	20,681	21,851	1,170	5.66%
5610 · Health Insurance	9,308	4,240	13,267	27,260	13,993	105.47%
5620 · Health Ins/Medical Reimb	26	808	772	-	(772)	-100.00%
5630 · Dental Insurance	607	461	851	964	113	13.25%
5640 · Life & LTD Insurance	696	760	778	764	(14)	-1.82%
5650 · Retirement Plan Contributions	15,656	14,701	15,760	24,062	8,302	52.67%
5655 · Retirement Plan Fees & Costs	1,081	650	1,127	1,172	45	4.00%
5660 · Training/Development	-	2,464	280	289	9	3.20%
Total Salaries/Benefit Expenses	246,296	259,573	332,913	349,499	16,586	4.98%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
02 - Admissions

	Actual FY 2022	Actual FY 2023	Projected FY 2024	FINAL Budget FY 2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
	7/1/2021 6/30/2022	7/1/2022 6/30/2023	7/1/2024 6/30/2024	7/1/2024 6/30/2025		
General & Administrative						
7025 · Office Supplies	884	700	2,107	2,107	-	0.00%
7035 · Postage/Mailing, net	63	3	2	2	0	7.00%
7040 · Copy/Printing Expense	1,860	1,878	2,050	2,050	-	0.00%
7045 · Internet Service	61	1,113	-	-	-	0.00%
7050 · Computer Maintenance	5,932	12,312	11,535	11,535	-	0.00%
7055 · Computer Supplies & Small Equip	1,846	1,181	1,981	1,000	(981)	-49.51%
7089 · Membership Database Fees	36,771	42,487	51,077	52,098	1,022	2.00%
7100 · Telephone	3,969	4,746	3,858	2,526	(1,332)	-34.53%
7105 · Advertising	49	98	-	-	-	0.00%
7110 · Publications/Subscriptions	88	470	450	100	(350)	-77.80%
7120 · Membership/Dues	365	985	752	752	-	0.00%
7140 · Credit Card Merchant Fees	12,489	14,292	23,591	24,063	472	2.00%
7141 · Credit Card surcharge	-	(255)	(3,009)	(3,069)	(60)	2.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,545	5,656	111	2.00%
7175 · O/S Consultants	3,273	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	-	-	-	-	-	0.00%
Total General & Administrative Expenses	72,189	85,329	99,938	98,819	(1,119)	-1.12%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	1,624	1,891	1,879	1,830	(49)	-2.59%
6020 · Heat	1,321	1,843	1,993	1,941	(52)	-2.59%
6025 · Electricity	2,417	2,737	2,966	2,889	(77)	-2.60%
6030 · Water/Sewer	318	488	692	675	(17)	-2.51%
6035 · Outside Maintenance	1,217	1,939	1,766	1,695	(71)	-4.02%
6040 · Building Repairs	994	904	821	821	1	0.09%
6045 · Bldg Mtncce Contracts	1,582	1,759	1,723	1,676	(47)	-2.73%
6065 · Bldg Insurance/Fees	1,067	1,418	1,399	1,392	(7)	-0.52%
6070 · Building & Improvements Depr	4,808	5,330	5,703	5,843	140	2.45%
6075 · Furniture & Fixtures Depr	176	544	979	1,203	224	22.88%
7065 · Computers, Equip & Sftwre Depr	3,271	2,448	2,772	2,042	(730)	-26.34%
Total Building Overhead Expenses	18,795	21,300	22,692	22,006	(686)	-3.02%
Total Expenses	430,656	504,433	615,568	635,844	20,276	3.29%
Other Income/Expense						
Net Profit (Loss)	\$ 96,738	\$ 45,842	\$ 75,841	\$ 68,811	\$ (7,031)	-9.27%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
03 - NLTP

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4020 · NLTP Fees	53,850	52,950	79,932	81,531	1,599	2.00%
4081 · CLE - Registrations	-	-	-	-	-	0.00%
4095 · Miscellaneous Income	396	-	-	-	-	0.00%
4200 · Seminar Profit/Loss	(1,361)	3,339	(237)	-	237	-100.00%
Total Revenue	52,885	56,289	79,695	81,531	1,836	2.30%
Expenses						
Program Services						
5002 · Meeting facility-internal only	-	-	530	530	-	0.00%
5076 · Food & beverage - internal only	-	-	1,415	1,485	71	5.00%
5702 · Travel - Lodging	-	-	-	-	-	0.00%
5703 · Transportation	-	-	-	-	-	0.00%
5705 · Per Diems	-	-	-	-	-	0.00%
Total Program Services Expenses	-	-	1,945	2,015	71	3.64%
Salaries & Benefits						
5510 · Salaries/Wages	32,829	32,070	33,579	40,400	6,821	20.31%
5605 · Payroll Taxes	3,152	2,952	2,981	3,232	251	8.41%
5610 · Health Insurance	-	773	5,642	4,749	(893)	-15.83%
5630 · Dental Insurance	-	135	280	241	(39)	-14.06%
5640 · Life & LTD Insurance	496	355	212	236	24	11.29%
5650 · Retirement Plan Contributions	3,017	1,121	2,898	1,333	(1,565)	-54.00%
5655 · Retirement Plan Fees & Costs	68	200	153	153	-	0.00%
5660 · Training/Development	-	650	-	-	-	0.00%
66000 · Payroll Expenses	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	39,561	38,254	45,746	50,344	4,598	10.05%
General & Administrative						
7025 · Office Supplies	172	1	4	10	6	135.29%
7035 · Postage/Mailing, net	-	1	1	1	0	7.00%
7040 · Copy/Printing Expense	3	84	20	20	(0)	-1.77%
7045 · Internet Service	-	94	-	-	-	0.00%
7050 · Computer Maintenance	7,475	2,740	3,260	3,260	-	0.00%
7055 · Computer Supplies & Small Equip	507	-	-	-	-	0.00%
7089 · Membership Database Fees	-	11,500	12,744	13,815	1,071	8.41%
7100 · Telephone	1,323	1,166	666	361	(305)	-45.81%
7110 · Publications/Subscriptions	-	153	-	-	-	0.00%
7120 · Membership/Dues	935	345	130	425	295	226.92%
7140 · Credit Card Merchant Fees	1,513	1,616	2,254	2,299	45	2.00%
7175 · O/S Consultants	7,978	-	-	-	-	0.00%
Total General & Administrative Expenses	19,907	17,701	19,080	20,192	1,112	5.83%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	346	403	401	129	(272)	-67.82%
6020 · Heat	282	393	425	137	(288)	-67.79%
6025 · Electricity	515	583	631	204	(428)	-67.76%
6030 · Water/Sewer	68	104	147	48	(99)	-67.65%
6035 · Outside Maintenance	259	413	377	119	(257)	-68.30%
6040 · Building Repairs	212	193	176	58	(118)	-67.10%
6045 · Bldg Mtnce Contracts	337	375	366	118	(248)	-67.72%
6065 · Bldg Insurance/Fees	227	302	301	98	(203)	-67.42%
6070 · Building & Improvements Depr	1,025	1,136	1,217	412	(805)	-66.17%
6075 · Furniture & Fixtures Depr	38	116	209	85	(124)	-59.39%
7065 · Computers, Equip & Sftwre Depr	697	522	591	144	(447)	-75.66%
Total Building Overhead Expenses	4,006	4,540	4,839	1,550	(3,289)	-67.96%
Total Expenses	63,475	60,495	71,609	74,101	2,492	3.48%
Other Income/Expense						
Net Profit (Loss)	\$ (10,590)	\$⁶ (4,206)	\$ 8,086	\$ 7,430	\$ (656)	-8.12%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
24 - Licensed Paralegal Practit**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4004 · Admissions - Laptop Fees	455	230	58	59	59	102.00%
4024 · Lic Fees LPP	250	-	264	269	269	102.00%
4096 · Late Fees	-	-	50	-	-	0.00%
Total Revenue	2,955	2,430	1,771	1,728	(2,097)	-118.41%
Expenses						
Program Services						
5002 · Meeting facility-internal only	575	820	550	550	-	0.00%
5014 · Questions	25,910	28,541	19,625	19,625	-	0.00%
5076 · Food & beverage - internal only	45	28	42	44	2	5.00%
5703 · Travel - Transportation/Parking	57	-	-	-	-	0.00%
Total Program Services Expenses	26,588	29,389	20,217	20,219	2	0.01%
Salaries & Benefits						
5510 · Salaries/Wages	49,665	34,228	28,195	40,400	12,205	43.29%
5605 · Payroll Taxes	4,174	3,046	2,486	3,232	746	30.03%
5610 · Health Insurance	4,915	1,603	2,783	4,749	1,966	70.64%
5620 · Health Ins/Medical Reimb	1	1	-	-	-	0.00%
5630 · Dental Insurance	457	211	255	241	(14)	-5.65%
5640 · Life & LTD Insurance	555	286	270	236	(34)	-12.65%
5645 · Workman's Comp Insurance	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	4,294	1,303	2,224	1,333	(891)	-40.05%
5655 · Retirement Plan Fees & Costs	337	200	243	-	(243)	-100.00%
5680 · Training/Development	574	-	-	-	-	0.00%
66000 · Payroll Expenses	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	64,972	40,878	36,456	50,191	13,736	37.68%
General & Administrative						
7025 · Office Supplies	101	-	-	-	-	0.00%
7035 · Postage/Mailing, net	13	-	1	1	0	7.00%
7040 · Copy/Printing Expense	475	116	108	100	(8)	-7.44%
7045 · Internet Service	-	94	-	-	-	0.00%
7050 · Computer Maintenance	1,582	2,111	2,223	2,223	-	0.00%
7055 · Computer Supplies & Small Equip	203	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	4,025	6,815	2,790	69.33%
7100 · Telephone	1,058	1,016	658	361	(297)	-45.15%
7110 · Publications/Subscriptions	207	153	-	-	-	0.00%
7120 · Membership/Dues	580	325	130	-	(130)	-100.00%
7140 · Credit Card Merchant Fees	15	5	30	31	1	2.00%
7175 · O/S Consultants	1,312	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	43	-	-	-	-	0.00%
Total General & Administrative Expenses	5,589	3,821	7,175	9,531	2,356	32.84%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	277	323	319	129	(190)	-59.63%
6020 · Heat	225	314	340	137	(203)	-59.81%
6025 · Electricity	412	467	506	204	(303)	-59.78%
6030 · Water/Sewer	54	83	118	48	(70)	-59.70%
6035 · Outside Maintenance	208	331	301	119	(182)	-60.38%
6040 · Building Repairs	169	154	140	58	(83)	-58.81%
6045 · Bldg Mtnce Contracts	270	300	295	118	(177)	-60.00%
6065 · Bldg Insurance/Fees	182	242	234	98	(136)	-58.09%
6070 · Building & Improvements Depre	820	909	973	412	(561)	-57.70%
6075 · Furniture & Fixtures Depre	30	93	167	85	(82)	-49.22%
7065 · Computers, Equip & Sftwre Depr	558	417	473	144	(329)	-59.56%
Total Building Overhead Expenses	3,205	3,633	3,887	1,550	(2,317)	-59.91%
Total Expenses	100,354	77,721	67,714	81,491	13,777	20.35%
Other Income/Expense						
Net Profit (Loss)	\$ (97,399)	\$ (75,291)	\$ (65,943)	\$ (79,764)	\$ (15,874)	24.07%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
01 - Licensing**

	Actual FY 2022	Actual FY 2023	Projected FY 2024	FINAL Budget FY 2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
	7/1/2021 6/30/2022	7/1/2022 6/30/2023	7/1/2023 6/30/2024	7/1/2024 6/30/2025		
Revenue						
4010 · Section/Local Bar Support fees	18,048	17,200	19,620	20,012	392	2.00%
4021 · Lic Fees > 3 Years	3,833,555	3,871,325	3,937,033	4,015,774	78,741	2.00%
4022 · Lic Fees < 3 Years	207,115	206,155	221,862	226,299	4,437	2.00%
4023 · Lic Fees - House Counsel	52,165	55,930	62,168	63,411	1,243	2.00%
4024 · Lic Fees LPP	4,600	4,250	5,625	5,625	-	0.00%
4025 · Pro Hac Vice Fees	213,875	213,275	250,781	250,781	-	0.00%
4026 · Lic Fees - Inactive/FS	118,115	119,845	119,160	121,543	2,383	2.00%
4027 · Lic Fees - Inactive/NS	223,080	224,020	222,053	226,494	4,441	2.00%
4030 · Certs of Good Standing	19,040	19,920	21,003	21,423	420	2.00%
4061 · Advertising Revenue	-	140	-	-	-	0.00%
4081 · CLE - Registrations	-	200	-	-	-	0.00%
4095 · Miscellaneous Income	90	185	230	-	(230)	-100.00%
4096 · Late Fees	76,450	70,700	67,205	67,205	-	0.00%
Total Revenue	4,766,133	4,803,145	4,926,740	5,018,568	91,828	1.86%
Expenses						
Program Services						
Total Program Services Expenses	-	-	-	-	-	0.00%
Salaries & Benefits						
5510 · Salaries/Wages	56,200	58,519	79,855	118,520	38,665	48.42%
5605 · Payroll Taxes	4,485	4,793	5,644	9,482	3,837	67.99%
5610 · Health Insurance	5,965	6,474	7,269	8,676	1,407	19.35%
5620 · Health Ins/Medical Reimb	-	-	2	-	(2)	-100.00%
5630 · Dental Insurance	457	461	314	-	(314)	-100.00%
5640 · Life & LTD Insurance	531	551	560	551	(9)	-1.65%
5650 · Retirement Plan Contributions	5,323	5,754	6,422	10,093	3,671	57.16%
5655 · Retirement Plan Fees & Costs	405	400	394	410	16	4.00%
Total Salaries/Benefit Expenses	73,364	76,952	100,461	147,731	47,270	47.05%
General & Administrative						
7025 · Office Supplies	794	431	603	603	-	0.00%
7035 · Postage/Mailing, net	5,147	6,982	6,169	6,601	432	7.00%
7040 · Copy/Printing Expense	5,148	6,024	0	5,227	5,227	13067050.00%
7041 · Copy/Print revenue	-	-	-	-	-	0.00%
7050 · Computer Maintenance	4,881	13,706	8,469	8,469	-	0.00%
7055 · Computer Supplies & Small Equip	787	815	-	-	-	0.00%
7089 · Membership Database Fees	-	-	6,446	8,446	1,999	31.02%
7100 · Telephone	1,323	1,582	1,291	1,082	(208)	-16.13%
7110 · Publications/Subscriptions	-	153	-	-	-	0.00%
7135 · Bank Service Charges	(8)	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	83,972	129,053	114,365	117,796	3,431	3.00%
7141 · Credit Card surcharge	(71,865)	(20,044)	9	-	(9)	-100.00%
7175 · O/S Consultants	1,312	-	-	-	-	0.00%
Total General & Administrative Expenses	31,490	138,703	137,351	148,223	10,872	7.92%

Utah State Bar
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01 - Licensing

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2023 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	639	744	738	827	89	12.04%
6020 · Heat	520	725	786	877	91	11.64%
6025 · Electricity	951	1,077	1,166	1,305	139	11.92%
6030 · Water/Sewer	125	192	273	305	32	11.84%
6035 · Outside Maintenance	479	763	694	766	71	10.27%
6040 · Building Repairs	391	356	321	371	50	15.48%
6045 · Bldg Mtnce Contracts	622	692	677	757	80	11.81%
6070 · Building & Improvements Depre	1,891	2,097	2,244	2,640	396	17.66%
6075 · Furniture & Fixtures Depre	69	214	385	543	158	41.12%
7065 · Computers, Equip & Sftwre Depr	1,287	963	1,091	923	(168)	-15.40%
Total Building Overhead Expenses	7,394	8,380	8,924	9,943	1,019	12.89%
Total Expenses	112,249	224,035	246,735	305,897	59,162	23.98%
Other Income/Expense						
Net Profit (Loss)	\$ 4,653,884	\$ 4,579,111	\$ 4,680,005	\$ 4,712,671	\$ 32,666	0.70%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4060 · E-Filing Revenue	5,741	14,992	20,741	20,741	-	0.00%
4095 · Miscellaneous Income	1,257	2,780	2,776	2,776	-	0.00%
4103 · In - Kind Revenue - UDR	-	-	-	-	-	0.00%
4151 · ILM Realized Gains / Losses	44,533	224,734	338,897	310,000	(28,897)	-8.53%
4152 · ILM Interest Income	(11,363)	(13,709)	24,116	-	(24,116)	-100.00%
4153 · ILM Unrealized Gains / Losses	(32,788)	15,712	15,132	-	(15,132)	-100.00%
4155 · General Interest Income	346	1,730	2,558	-	(2,558)	-100.00%
4200 · Seminar Profit/Loss	-	-	-	-	-	0.00%
Total Revenue	7,727	246,238	404,220	333,517	(70,703)	-17.49%
Expenses						
Program Services						
5002 · Meeting facility-internal only	795	2,130	2,498	2,498	-	0.00%
5025 · Temp Labor/Proctors	250	-	-	-	-	0.00%
5035 · Awards	-	65	113	-	(113)	-100.00%
5061 · LRE - Bar Support	-	-	-	-	-	0.00%
5063 · Special Event Expense	592	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,217	1,657	4,731	4,968	237	5.00%
5076 · Food & beverage - internal only	1,405	2,554	768	806	38	5.00%
5079 · Soft Drinks	1,587	2,054	2,371	2,371	-	0.00%
5703 · Travel - Transportation/Parking	112	-	-	-	-	0.00%
5805 · ABA Annual Meeting	-	885	1,287	2,500	1,213	94.19%
5830 · Western States Bar Conference	-	-	1,469	1,200	(269)	-18.31%
5866 · Wellbeing Committee	-	100	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	(27,943)	(29,928)	(14,926)	(22,361)	(7,435)	49.81%
Total Program Services Expenses	(21,984)	(20,483)	(1,688)	(8,018)	(6,329)	374.85%
Salaries & Benefits						
5510 · Salaries/Wages	441,465	450,087	550,274	530,231	(20,043)	-3.64%
5605 · Payroll Taxes	37,166	33,149	43,646	42,418	(1,228)	-2.81%
5610 · Health Insurance	44,250	41,629	49,525	63,753	14,228	28.73%
5620 · Health Ins/Medical Reimb	1	967	-	-	-	0.00%
5630 · Dental Insurance	1,720	2,455	2,906	3,173	267	9.17%
5640 · Life & LTD Insurance	3,374	2,525	2,904	2,779	(125)	-4.32%
5645 · Workman's Comp Insurance	2,102	2,620	2,400	2,520	120	5.00%
5650 · Retirement Plan Contributions	47,255	43,421	40,460	47,815	7,354	18.18%
5655 · Retirement Plan Fees & Costs	2,096	1,599	1,666	1,733	67	4.00%
5660 · Training/Development	955	40	-	-	-	0.00%
66000 · Payroll Expenses	(0)	(1)	21	21	-	0.00%
Total Salaries/Benefit Expenses	580,383	578,491	693,804	694,443	639	0.09%

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04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
General & Administrative						
6680 · Commercial Credit Card Rebate	-	-	(2,030)	(2,071)	(41)	2.00%
7025 · Office Supplies	9,500	5,878	4,995	4,995	-	0.00%
7035 · Postage/Mailing, net	909	1,872	1,000	1,070	70	7.00%
7040 · Copy/Printing Expense	1,486	6,606	2,366	2,366	-	0.00%
7041 · Copy/Print revenue	-	-	-	-	-	0.00%
7050 · Computer Maintenance	9,505	22,582	37,012	37,012	-	0.00%
7055 · Computer Supplies & Small Equip	5,049	4,347	2,580	2,580	-	0.00%
7089 · Membership Database Fees	-	1,398	5,661	7,280	1,619	28.59%
7095 · Fax Equip & Supplies	(140)	-	-	-	-	0.00%
7100 · Telephone	6,129	5,992	6,051	3,608	(2,443)	-40.37%
7105 · Advertising	-	447	281	281	-	0.00%
7110 · Publications/Subscriptions	9,307	7,135	79	-	(79)	-100.00%
7120 · Membership/Dues	4,497	1,697	2,759	2,800	41	1.49%
7134 · Interest Expense	-	-	-	-	-	0.00%
7135 · Bank Service Charges	674	551	258	1,500	1,242	480.83%
7136 · ILM Service Charges	20,946	19,990	20,251	20,251	-	0.00%
7140 · Credit Card Merchant Fees	8,081	2,015	1,606	750	(856)	-53.31%
7141 · Credit Card surcharge	(144)	-	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	11,414	13,919	14,261	14,546	285	2.00%
7160 · Audit Expense	38,143	41,031	42,586	43,438	852	2.00%
7175 · O/S Consultants	12,281	6,979	4,303	4,303	-	0.00%
7176 · Bar Litigation	-	4,103	-	-	-	0.00%
7179 · Payroll Adm Fees	2,957	3,617	7,824	7,824	-	0.00%
7180 · Administrative Fee Expense	1,751	1,766	1,699	1,699	-	0.00%
7190 · Lease Interest Expense	144	-	36	-	(36)	-100.00%
7195 · Other Gen & Adm Expense	10,826	4,814	5,802	5,918	116	2.00%
Total General & Administrative Expenses	153,313	156,739	159,382	160,151	810	0.51%
In Kind Expenses						
7103 · InKind Contrib-UDR & all other	1,704	1,508	1,509	1,509	-	0.00%
Building Overhead						
6015 · Janitorial Expense	2,610	3,038	3,018	2,532	(486)	-16.10%
6020 · Heat	2,122	2,960	3,202	2,686	(516)	-16.11%
6025 · Electricity	3,884	4,397	4,765	3,998	(767)	-16.10%
6030 · Water/Sewer	511	784	1,112	934	(178)	-16.01%
6035 · Outside Maintenance	1,955	3,516	2,436	2,345	(91)	-3.72%
6040 · Building Repairs	1,596	1,453	1,716	1,137	(579)	-33.76%
6045 · Bldg Mtncce Contracts	2,541	2,825	2,765	2,319	(446)	-16.12%
6065 · Bldg Insurance/Fees	1,714	2,277	2,250	1,926	(323)	-14.37%
6070 · Building & Improvements Depr	7,693	8,564	9,154	8,085	(1,069)	-11.68%
6075 · Furniture & Fixtures Depr	(851)	874	1,883	1,665	(219)	-11.62%
7065 · Computers, Equip & Sftwre Depr	6,793	5,895	4,837	2,825	(2,012)	-41.59%
Total Building Overhead Expenses	30,567	36,583	37,138	30,453	(6,686)	-18.00%
Total Expenses	743,983	752,839	890,144	878,538	(11,606)	-1.30%
Other Income/Expense						
4120 · Grant Income	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Sales of Assets	(7,373)	(209)	-	-	-	
Net Profit (Loss)	\$ (743,630)	\$ (506,810)	\$ (485,925)	\$ (545,021)	\$ (59,096)	12.16%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
05 - Property Management**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4039 · Room Rental-All parties	38,809	56,078	61,598	61,598	-	0.00%
4042 · Food & Beverage Rev-All Parties	27,554	67,071	96,368	101,187	4,818	5.00%
4043 · Setup & A/V charges-All parties	945	4,236	2,191	2,301	110	5.00%
4090 · Tenant Rent	18,446	20,032	24,000	42,000	18,000	75.00%
4095 · Miscellaneous Income	-	-	-	-	-	0.00%
Total Revenue	85,753	147,417	184,158	207,086	22,928	12.45%
Expenses						
Program Services						
5002 · Meeting facility-internal only	-	-	-	-	-	0.00%
5070 · Equipment Rental	945	1,124	4,273	1,200	(3,073)	-71.92%
5075 · Food & Bev-external costs only	23,112	61,299	76,185	79,994	3,809	5.00%
5076 · Food & beverage - internal only	1,906	-	227	238	11	5.00%
5079 · Soft Drinks	2,405	3,641	4,324	4,324	-	0.00%
5085 · Misc. Program Expense	-	-	7	-	(7)	-100.00%
Total Program Services Expenses	28,367	66,064	85,016	85,756	740	0.87%
Salaries & Benefits						
5510 · Salaries/Wages	109,715	122,477	128,353	128,682	330	0.26%
5605 · Payroll Taxes	9,360	10,091	10,367	10,295	(72)	-0.70%
5610 · Health Insurance	17,468	19,790	20,738	20,690	(48)	-0.23%
5620 · Health Ins/Medical Reimb	1,162	1,321	1,797	2,075	278	15.44%
5630 · Dental Insurance	913	961	962	964	3	0.27%
5640 · Life & LTD Insurance	738	926	945	945	1	0.07%
5650 · Retirement Plan Contributions	10,934	6,880	9,409	9,710	301	3.20%
5655 · Retirement Plan Fees & Costs	809	536	329	342	13	4.00%
Total Salaries/Benefit Expenses	151,100	162,983	172,899	173,704	804	0.47%
General & Administrative						
7015 · Office Equip Repairs	-	-	93	-	(93)	-100.00%
7025 · Office Supplies	1,178	870	2,194	2,194	-	0.00%
7033 · Operating Meeting Supplies	2,306	3,480	5,035	5,035	-	0.00%
7035 · Postage/Mailing, net	3,861	(24,989)	(0)	(0)	(0)	7.00%
7040 · Copy/Printing Expense	916	916	8,447	8,447	-	0.00%
7041 · Copy/Print revenue	(15,754)	(16,455)	(17,228)	(17,228)	-	0.00%
7050 · Computer Maintenance	2,366	6,193	7,017	7,017	-	0.00%
7055 · Computer Supplies & Small Equip	219	-	374	-	(374)	-100.00%
7089 · Membership Database Fees	-	-	1,705	1,744	39	2.29%
7100 · Telephone	4,166	4,038	3,512	5,773	2,261	64.39%
7110 · Publications/Subscriptions	125	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	65	152	1,860	1,897	37	2.00%
7175 · O/S Consultants	2,624	-	-	-	-	0.00%
7190 · Lease Interest Expense	-	3,205	2,808	2,864	56	2.00%
7195 · Other Gen & Adm Expense	40	240	-	-	-	0.00%
Total General & Administrative Expenses	2,112	(22,350)	15,815	17,741	2,019	12.77%
In Kind Expenses						
7103 · InKind Contrib-UDR & all other	16,587	18,327	14,245	14,245	-	0.00%
Building Overhead						
6015 · Janitorial Expense	12,699	12,462	12,382	14,879	2,497	20.17%
6020 · Heat	9,653	12,142	13,135	15,783	2,648	20.16%
6025 · Electricity	19,720	18,035	19,550	23,489	3,939	20.15%
6030 · Water/Sewer	2,706	3,215	4,562	5,489	927	20.32%
6035 · Outside Maintenance	8,976	12,780	11,636	13,778	2,142	18.40%
6040 · Building Repairs	9,097	5,960	5,398	6,678	1,279	23.70%
6045 · Bldg Mtncce Contracts	12,118	11,588	11,344	13,625	2,280	20.10%
6055 · Real Property Taxes	13,098	11,475	10,307	9,600	(707)	-6.86%
6060 · Personal Property Taxes	153	454	644	600	(44)	-6.83%
6065 · Bldg Insurance/Fees	10,775	9,342	9,449	11,319	1,870	19.79%
6070 · Building & Improvements Depre	37,842	35,127	37,581	47,503	9,922	26.40%
6075 · Furniture & Fixtures Depre	1,360	3,584	6,451	9,780	3,329	51.61%
7065 · Computers, Equip & Sftwre Depr	25,393	16,131	18,266	16,601	(1,665)	-9.12%
Total Building Overhead Expenses	163,592	152,295	160,705	189,123	28,418	17.68%
Total Expenses	361,758	377,318	448,679	480,568	31,889	7.11%
Other Income/Expense						
Net Profit (Loss)	\$ (276,005)	\$ (229,901)	\$ (264,521)	\$ (273,483)	\$ (8,961)	3.39%

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06 - Office of Prof Conduct

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4095 · Miscellaneous Income	5,001	1,400	4,969	4,969	-	0.00%
4200 · Seminar Profit/Loss	39,828	29,999	32,192	32,192	-	0.00%
Total Revenue	44,829	31,399	37,160	37,160	-	0.00%
Expenses						
Program Services						
5002 · Meeting facility-internal only	1,095	920	485	485	-	0.00%
5015 · Investigations	675	-	-	-	-	0.00%
5025 · Temp Labor/Proctors	90	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	710	402	1,504	1,504	-	0.00%
5041 · Process Serving	706	645	1,049	1,049	-	0.00%
5046 · Court Reporting	15	30	-	-	-	0.00%
5076 · Food & beverage - internal only	136	543	831	873	42	5.00%
5079 · Soft Drinks	295	332	522	522	-	0.00%
5085 · Misc. Program Expense	-	105	190	-	(190)	-100.00%
5702 · Travel - Lodging	760	2,963	3,094	4,000	906	29.28%
5703 · Travel - Transportation/Parking	832	2,888	2,610	4,000	1,390	53.27%
5704 · Travel - Mileage Reimbursement	-	1,706	465	488	23	5.00%
5705 · Travel - Per Diems	-	1,016	477	800	323	67.71%
5805 · ABA Annual Meeting	-	798	-	1,700	1,700	0.00%
Total Program Services Expenses	5,314	12,347	11,226	15,420	4,194	37.36%
Salaries & Benefits						
5510 · Salaries/Wages	994,032	1,059,078	1,108,863	1,182,279	73,416	6.62%
5605 · Payroll Taxes	78,576	80,760	88,292	94,582	6,291	7.12%
5610 · Health Insurance	92,875	93,923	97,579	91,899	(5,680)	-5.82%
5620 · Health Ins/Medical Reimb	3,344	3,208	4,290	4,000	(290)	-6.76%
5630 · Dental Insurance	6,200	5,774	5,713	5,302	(411)	-7.19%
5640 · Life & LTD Insurance	6,268	6,480	6,582	6,981	400	6.08%
5650 · Retirement Plan Contributions	90,334	92,908	102,733	98,009	(4,724)	-4.60%
5655 · Retirement Plan Fees & Costs	3,770	4,123	3,869	4,024	155	4.00%
5660 · Training/Development	975	175	1,640	2,000	360	21.95%
Total Salaries/Benefit Expenses	1,276,374	1,346,427	1,419,560	1,489,075	69,515	4.90%
General & Administrative						
7025 · Office Supplies	4,608	5,521	5,449	5,449	-	0.00%
7035 · Postage/Mailing, net	6,190	6,287	5,717	6,117	400	7.00%
7040 · Copy/Printing Expense	15,020	12,857	12,417	12,417	-	0.00%
7045 · Internet Service	833	590	-	-	-	0.00%
7050 · Computer Maintenance	21,966	51,695	46,410	46,410	-	0.00%
7055 · Computer Supplies & Small Equip	1,376	1,406	375	375	-	0.00%
7089 · Membership Database Fees	8,000	8,000	20,392	21,000	608	2.98%
7095 · Fax Equip & Supplies	-	-	-	-	-	0.00%
7100 · Telephone	15,877	18,984	15,428	8,660	(6,769)	-43.87%
7105 · Advertising	279	196	197	250	53	26.90%
7106 · Public Notification	-	-	-	-	-	0.00%
7107 · Production Costs	-	568	-	-	-	0.00%
7110 · Publications/Subscriptions	11,235	11,712	8,820	9,335	515	5.84%
7120 · Membership/Dues	5,575	5,620	5,224	5,500	276	5.28%
7140 · Credit Card Merchant Fees	-	21	75	77	2	2.00%
7150 · E&O/Off & Dir Insurance	15,882	18,616	19,413	19,801	388	2.00%
7175 · O/S Consultants	15,076	801	-	-	-	0.00%
7176 · Bar Litigation	-	7,782	2,616	2,668	52	2.00%
7195 · Other Gen & Adm Expense	1,201	1,200	695	709	14	2.00%
Total General & Administrative Expenses	123,120	151,856	143,228	138,767	(4,460)	-3.11%

**Utah State Bar
FY25 FINAL Budget**

**Based on Unaudited Results through 03/31/2024
06 - Office of Prof Conduct**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	6,021	7,010	6,965	6,130	(835)	-11.99%
6020 · Heat	4,896	6,830	7,388	6,503	(886)	-11.99%
6025 · Electricity	8,960	10,145	10,997	9,678	(1,319)	-11.99%
6030 · Water/Sewer	1,178	1,808	2,568	2,261	(307)	-11.94%
6035 · Outside Maintenance	4,510	7,189	6,545	5,676	(868)	-13.27%
6040 · Building Repairs	3,683	3,353	3,034	2,751	(283)	-9.32%
6045 · Bldg Mtnce Contracts	5,864	6,519	6,383	5,613	(769)	-12.05%
6065 · Bldg Insurance/Fees	3,954	5,255	5,183	4,663	(520)	-10.03%
6070 · Building & Improvements Depre	17,821	19,759	21,139	19,571	(1,568)	-7.42%
6075 · Furniture & Fixtures Depre	654	2,016	3,629	4,029	401	11.04%
7065 · Computers, Equip & Sftwre Depr	12,126	9,074	10,274	6,839	(3,435)	-33.43%
Total Building Overhead Expenses	69,667	78,956	84,105	73,716	(10,388)	-12.35%
Total Expenses	1,474,475	1,589,587	1,658,118	1,716,979	58,861	3.55%
Other Income/Expense						
Net Profit (Loss)	\$ (1,429,646)	\$ (1,558,188)	\$ (1,620,958)	\$ (1,679,818)	\$ (58,861)	3.63%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
07 - General Counsel**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4200 · Seminar Profit/Loss	-	-	2,571	2,571	-	0.00%
Total Revenue	-	-	2,571	2,571	-	0.00%
Expenses						
Program Services						
5002 · Meeting facility-internal only	2,425	1,245	1,000	1,000	-	0.00%
5040 · Witness & Hearing Expense	(300)	(435)	-	-	-	0.00%
5075 · Food & Bev-external costs only	72	37	-	-	-	0.00%
5076 · Food & beverage - internal only	223	473	383	403	19	5.00%
5702 · Travel - Lodging	682	1,505	1,603	1,000	(603)	-37.60%
5703 · Travel - Transportation/Parking	529	1,356	712	700	(12)	-1.69%
5704 · Travel - Mileage Reimbursement	-	-	44	-	(44)	-100.00%
5705 · Travel - Per Diems	218	439	-	250	250	0.00%
5805 · ABA Annual Meeting	-	-	-	2,500	2,500	0.00%
Total Program Services Expenses	3,849	4,620	3,742	5,853	2,110	56.40%
Salaries & Benefits						
5510 · Salaries/Wages	199,348	247,281	264,770	259,317	(5,453)	-2.06%
5605 · Payroll Taxes	14,308	17,458	21,958	20,745	(1,213)	-5.52%
5610 · Health Insurance	18,604	15,932	8,606	7,506	(1,099)	-12.78%
5620 · Health Ins/Medical Reimb	2	1	570	900	330	57.99%
5630 · Dental Insurance	1,629	1,307	1,075	1,446	371	34.55%
5640 · Life & LTD Insurance	2,399	1,710	1,707	2,457	750	43.94%
5650 · Retirement Plan Contributions	5,239	20,771	8,242	25,646	17,404	211.16%
5655 · Retirement Plan Fees & Costs	945	1,324	1,633	1,698	65	4.00%
5660 · Training/Development	645	1,145	477	492	15	3.20%
Total Salaries/Benefit Expenses	243,119	306,927	309,037	320,208	11,171	3.61%
General & Administrative						
7025 · Office Supplies	416	9	47	48	1	2.00%
7035 · Postage/Mailing, net	36	60	67	71	5	7.00%
7040 · Copy/Printing Expense	201	1,256	13	13	0	2.00%
7045 · Internet Service	-	188	-	-	-	0.00%
7050 · Computer Maintenance	5,918	12,229	10,231	10,231	-	0.00%
7055 · Computer Supplies & Small Equip	376	18	86	88	2	2.00%
7089 · Membership Database Fees	2,817	4,000	3,477	3,204	(273)	-7.84%
7100 · Telephone	3,638	5,727	5,081	1,804	(3,277)	-64.50%
7105 · Advertising	-	87	49	-	(49)	-100.00%
7110 · Publications/Subscriptions	1,122	395	35	200	165	466.57%
7120 · Membership/Dues	791	835	703	1,204	501	71.27%
7140 · Credit Card Merchant Fees	-	-	1	-	(1)	-100.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,545	5,656	111	2.00%
7175 · O/S Consultants	3,936	-	-	-	-	0.00%
7176 · Bar Litigation	22,599	26,464	11,370	11,597	227	2.00%
7177 · UPL	5,433	10,434	-	-	-	0.00%
7195 · Other Gen & Adm Expense	300	-	-	-	-	0.00%
Total General & Administrative Expenses	52,118	67,021	36,705	34,116	(2,588)	-7.05%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	1,133	1,176	1,387	942	(445)	-32.07%
6020 · Heat	962	1,162	1,466	999	(467)	-31.82%
6025 · Electricity	1,637	1,720	2,188	1,487	(700)	-32.01%
6030 · Water/Sewer	208	304	519	348	(171)	-33.02%
6035 · Outside Maintenance	881	1,237	1,277	873	(404)	-31.66%
6040 · Building Repairs	613	571	596	423	(173)	-29.01%
6045 · Bldg Mntnce Contracts	1,119	1,129	1,253	863	(390)	-31.15%
6065 · Bldg Insurance/Fees	596	890	1,009	717	(292)	-28.97%
6070 · Building & Improvements Depre	3,339	3,354	4,205	3,008	(1,197)	-28.47%
6075 · Furniture & Fixtures Depre	124	342	736	619	(117)	-15.90%
7065 · Computers, Equip & Sftwre Depr	2,293	1,326	2,000	1,051	(948)	-47.43%
Total Building Overhead Expenses	12,906	13,211	16,636	11,331	(5,305)	-31.89%
Total Expenses	311,992	391,779	366,120	371,508	5,388	1.47%
Other Income/Expense						
Net Profit (Loss)	\$ (311,992)	\$ (391,779)	\$ (363,549)	\$ (368,937)	\$ (5,388)	1.48%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
07 - General Counsel:Ethics & Discipline**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Total Revenue	-	-	-	-	-	0.00%
Expenses						
Program Services						
5002 · Meeting facility-internal only	1,505	4,350	3,493	3,668	175	5.00%
5015 · Investigations	75	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	-	-	(165)	(165)	-	0.00%
5075 · Food & Bev-external costs only	69	-	-	-	-	0.00%
5076 · Food & beverage - internal only	268	2,416	1,938	2,035	97	5.00%
5085 · Misc. Program Expense	-	397	-	-	-	0.00%
5702 · Travel - Lodging	-	1,302	1,678	1,762	84	5.00%
5703 · Travel - Transportation/Parking	402	1,545	1,464	1,537	73	5.00%
5705 · Travel - Per Diems	-	227	253	265	13	5.00%
Total Program Services Expenses	2,320	10,237	8,661	9,102	441	5.10%
Salaries & Benefits						
5510 · Salaries/Wages	144,449	156,455	175,369	186,771	11,402	6.50%
5605 · Payroll Taxes	12,838	13,404	13,954	14,942	988	7.08%
5610 · Health Insurance	3,244	11,165	16,780	21,311	4,530	27.00%
5620 · Health Ins/Medical Reimb	5	1	355	900	545	153.42%
5630 · Dental Insurance	154	538	882	482	(400)	-45.33%
5640 · Life & LTD Insurance	300	1,001	1,445	899	(546)	-37.82%
5650 · Retirement Plan Contributions	4,835	16,392	16,450	18,521	2,072	12.59%
5655 · Retirement Plan Fees & Costs	272	400	411	427	16	4.00%
5660 · Training/Development	275	1,600	1,071	1,105	34	3.20%
Total Salaries/Benefit Expenses	166,371	200,955	226,717	245,358	18,641	8.22%
General & Administrative						
7025 · Office Supplies	32	2	97	99	2	2.00%
7035 · Postage/Mailing, net	467	176	114	122	8	7.00%
7040 · Copy/Printing Expense	1,771	1,477	1,820	1,820	-	0.00%
7045 · Internet Service	247	86	-	-	-	0.00%
7050 · Computer Maintenance	1,297	6,587	9,482	9,482	-	0.00%
7055 · Computer Supplies & Small Equip	470	323	-	-	-	0.00%
7089 · Membership Database Fees	2,600	-	1,852	3,318	1,465	79.10%
7100 · Telephone	-	-	-	1,082	1,082	0.00%
7105 · Advertising	-	186	-	-	-	0.00%
7110 · Publications/Subscriptions	498	527	351	315	(36)	-10.26%
7120 · Membership/Dues	525	1,095	1,324	1,324	-	0.00%
7177 · UPL	-	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	-	334	716	-	(716)	-100.00%
Total General & Administrative Expenses	7,908	10,792	15,757	17,562	1,806	11.46%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	-	284	-	529	529	0.00%
6020 · Heat	-	261	-	561	561	0.00%
6025 · Electricity	-	393	-	835	835	0.00%
6030 · Water/Sewer	-	73	-	195	195	0.00%
6035 · Outside Maintenance	-	261	-	490	490	0.00%
6040 · Building Repairs	-	127	-	237	237	0.00%
6045 · Bldg Mtnce Contracts	-	229	-	484	484	0.00%
6065 · Bldg Insurance/Fees	-	205	-	402	402	0.00%
6070 · Building & Improvements Depr	-	763	-	1,688	1,688	0.00%
6075 · Furniture & Fixtures Depr	-	78	-	348	348	0.00%
7065 · Computers, Equip & Sftwre Depr	-	564	-	590	590	0.00%
Total Building Overhead Expenses	-	3,238	-	6,359	6,359	#DIV/0!
Total Expenses	176,599	225,222	251,134	278,381	27,247	10.85%
Other Income/Expense						
4120 · Grant Income	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Sales of Assets	-	-	-	-	-	
Net Profit (Loss)	\$ (176,599)	\$ (225,222)	\$ (251,134)	\$ (278,381)	\$ (27,247)	10.85%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
08 - Computer/MIS/Internet

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Total Revenue	-	-	-	-	-	#DIV/0!
Expenses						
Program Services						
5070 · Equipment Rental	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	66	241	335	-	(335)	-100.00%
5095 · Wills for Heroes	536	328	-	-	-	0.00%
5702 · Travel - Lodging	742	521	453	-	(453)	-100.00%
5703 · Travel - Transportation/Parking	1,195	411	408	-	(408)	-100.00%
5705 · Travel - Per Diems	126	277	241	-	(241)	-100.00%
Total Program Services Expenses	2,664	1,779	1,436	-	(1,436)	-100.00%
Salaries & Benefits						
5510 · Salaries/Wages	194,984	196,982	215,227	227,468	12,242	5.69%
5605 · Payroll Taxes	14,338	15,872	16,027	18,197	2,170	13.54%
5610 · Health Insurance	21,691	17,982	19,691	21,114	1,424	7.23%
5620 · Health Ins/Medical Reimb	-	2,165	3,318	3,995	676	20.38%
5630 · Dental Insurance	913	461	508	482	(26)	-5.09%
5640 · Life & LTD Insurance	1,222	1,275	1,385	1,372	(13)	-0.94%
5650 · Retirement Plan Contributions	18,987	13,792	13,336	22,522	9,185	68.87%
5655 · Retirement Plan Fees & Costs	809	800	788	820	32	4.00%
5660 · Training/Development	599	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	253,544	249,328	270,280	295,970	25,690	9.50%
General & Administrative						
7025 · Office Supplies	1,092	659	292	298	6	2.00%
7040 · Copy/Printing Expense	-	886	-	-	-	0.00%
7041 · Copy/Print revenue	-	-	-	-	-	0.00%
7045 · Internet Service	3,229	4,005	6,301	6,427	126	2.00%
7050 · Computer Maintenance	17,993	40,616	50,069	50,069	-	0.00%
7055 · Computer Supplies & Small Equip	14,921	9,101	1,000	1,020	20	2.00%
7089 · Membership Database Fees	-	-	5,179	3,261	(1,919)	-37.04%
7100 · Telephone	5,726	4,004	2,727	1,443	(1,284)	-47.08%
7110 · Publications/Subscriptions	2,855	1,459	734	-	(734)	-100.00%
7120 · Membership/Dues	-	229	854	229	(625)	-73.19%
7175 · O/S Consultants	9,732	594	40,198	-	(40,198)	-100.00%
7176 · Bar Litigation	-	150	-	-	-	0.00%
7195 · Other Gen & Adm Expense	179	17	-	-	-	0.00%
Total General & Administrative Expenses	55,727	61,719	107,356	62,748	(44,609)	-41.55%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	856	997	991	872	(119)	-11.97%
6020 · Heat	696	972	1,052	925	(127)	-12.05%
6025 · Electricity	1,275	1,443	1,564	1,377	(187)	-11.96%
6030 · Water/Sewer	168	257	365	322	(44)	-11.92%
6035 · Outside Maintenance	642	1,023	932	807	(125)	-13.40%
6040 · Building Repairs	524	477	431	391	(40)	-9.23%
6045 · Bldg Mtncn Contracts	834	927	909	798	(110)	-12.12%
6065 · Bldg Insurance/Fees	562	747	739	663	(75)	-10.18%
6070 · Building & Improvements Depre	2,535	2,811	3,007	2,784	(223)	-7.41%
6075 · Furniture & Fixtures Depre	93	287	516	573	57	11.05%
Total Building Overhead Expenses	9,910	11,876	11,966	10,486	(1,481)	-12.37%
Total Expenses	321,845	324,701	391,039	369,204	(21,836)	-5.58%
Other Income/Expense						
Net Profit (Loss)	\$ (321,845)	\$ (324,701)	\$ (391,039)	\$ (369,204)	\$ 21,836	-5.58%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
CLE

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	-	(285)	-	-	-	0.00%
4052 · Meeting - Sponsor Revenue	11,675	35,700	52,198	52,198	-	0.00%
4053 · Meeting - Vendor Revenue	500	-	-	-	-	0.00%
4081 · CLE - Registrations	274,008	454,234	461,270	475,000	13,730	2.98%
4082 · CLE - Video Library Sales	205,831	144,469	36,436	36,436	-	0.00%
4093 · Law Day Revenue	(48)	1,500	2,468	2,468	-	0.00%
4095 · Miscellaneous Income	-	100	45	-	(45)	-100.00%
4200 · Seminar Profit/Loss	63,815	127,611	87,666	87,666	-	0.00%
Total Revenue	555,781	763,328	640,083	653,768	13,685	2.14%
Expenses						
Program Services						
5001 · Meeting Facility-external only	19,496	40,314	26,150	27,458	1,308	5.00%
5002 · Meeting facility-internal only	4,445	3,990	6,718	6,718	-	0.00%
5030 · Speaker Fees & Expenses	26,321	49,058	28,370	12,000	(16,370)	-57.70%
5031 · Speaker Reimb. - Receipt Req'd	-	-	9,987	7,000	(2,987)	-29.91%
5035 · Awards	2,021	6,307	2,971	2,500	(471)	-15.86%
5037 · Grants/ contributions - general	9,000	6,000	8,125	10,000	1,875	23.08%
5060 · Program Special Activities	-	-	-	-	-	0.00%
5062 · Law Day	11,440	13,311	11,252	11,252	-	0.00%
5063 · Special Event Expense	24,553	43,478	29,109	10,000	(19,109)	-65.65%
5064 · MCLE Fees Paid	45,887	48,996	37,190	37,190	-	0.00%
5070 · Equipment Rental	1,869	1,124	4,781	10,000	5,219	109.16%
5075 · Food & Bev-external costs only	107,110	239,779	199,063	209,016	9,953	5.00%
5076 · Food & beverage - internal only	6,308	15,373	21,457	22,530	1,073	5.00%
5085 · Misc. Program Expense	1,355	579	-	-	-	0.00%
5095 · Wills for Heroes	65	-	-	-	-	0.00%
5702 · Travel - Lodging	13,949	18,628	19,708	19,708	-	0.00%
5703 · Travel - Transportation/Parking	4,448	13,079	1,608	5,000	3,392	210.87%
5704 · Travel - Mileage Reimbursement	595	2,008	305	500	195	63.81%
5705 · Travel - Per Diems	-	-	198	100	(98)	-49.37%
5850 · Leadership Academy	-	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	(22,058)	(27,215)	(27,639)	(27,639)	(0)	0.00%
5970 · Event Revenue Sharing - 3rd Pty	78,605	83,770	93,066	93,066	-	0.00%
Total Program Services Expenses	335,408	558,579	472,420	456,399	(16,021)	-3.39%
Salaries & Benefits						
5510 · Salaries/Wages	142,067	129,326	134,023	135,864	1,841	1.37%
5605 · Payroll Taxes	11,823	10,794	11,185	10,869	(316)	-2.82%
5610 · Health Insurance	6,773	822	2,116	8,479	6,363	300.74%
5620 · Health Ins/Medical Reimb	1	2	36	-	(36)	-100.00%
5630 · Dental Insurance	610	77	121	482	362	300.00%
5640 · Life & LTD Insurance	1,118	575	979	798	(181)	-18.46%
5650 · Retirement Plan Contributions	10,822	10,909	11,674	13,745	2,071	17.74%
5655 · Retirement Plan Fees & Costs	809	525	753	783	30	4.00%
5660 · Training/Development	835	310	135	139	4	3.20%
Total Salaries/Benefit Expenses	174,860	153,339	161,021	171,160	10,139	6.30%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
CLE

	Actual FY 2022	Actual FY 2023	Projected FY 2024	FINAL Budget FY 2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
General & Administrative						
7025 · Office Supplies	927	503	513	524	10	2.00%
7035 · Postage/Mailing, net	1,063	981	-	-	-	0.00%
7040 · Copy/Printing Expense	3,303	3,534	3,807	3,883	76	2.00%
7045 · Internet Service	9,242	12,118	11,754	11,754	-	0.00%
7050 · Computer Maintenance	5,803	9,230	12,275	12,275	-	0.00%
7055 · Computer Supplies & Small Equip	2,655	2,069	2,313	2,313	-	0.00%
7089 · Membership Database Fees	-	3,998	3,351	3,261	(90)	-2.68%
7100 · Telephone	2,646	3,164	2,571	1,443	(1,128)	-43.87%
7105 · Advertising	123	49	-	-	-	0.00%
7107 · Production Costs	-	3,338	-	-	-	0.00%
7110 · Publications/Subscriptions	1,137	1,160	258	-	(258)	-100.00%
7120 · Membership/Dues	745	530	547	547	-	0.00%
7140 · Credit Card Merchant Fees	20,191	22,257	23,035	23,496	461	2.00%
7141 · Credit Card surcharge	-	12	-	-	-	0.00%
7175 · O/S Consultants	3,936	-	15,888	-	(15,888)	-100.00%
7195 · Other Gen & Adm Expense	133	2,453	1,267	-	(1,267)	-100.00%
Total General & Administrative Expenses	51,905	65,394	77,577	59,494	(18,083)	-23.31%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	419	488	485	427	(58)	-12.05%
6020 · Heat	341	476	516	453	(63)	-12.14%
6025 · Electricity	624	707	765	674	(91)	-11.89%
6030 · Water/Sewer	82	126	178	158	(21)	-11.72%
6035 · Outside Maintenance	314	501	455	395	(59)	-13.06%
6040 · Building Repairs	257	234	211	192	(19)	-9.05%
6045 · Bldg Mtncn Contracts	408	454	444	391	(53)	-11.93%
6055 · Real Property Taxes	9,823	8,607	7,733	7,200	(533)	-6.89%
6060 · Personal Property Taxes	115	341	487	450	(37)	-7.60%
6065 · Bldg Insurance/Fees	275	366	357	325	(32)	-8.89%
6070 · Building & Improvements Depre	1,241	1,376	1,473	1,363	(110)	-7.44%
6075 · Furniture & Fixtures Depre	46	140	253	281	28	11.05%
7065 · Computers, Equip & Sftwre Depr	845	632	716	476	(239)	-33.43%
Total Building Overhead Expenses	14,791	14,447	14,072	12,785	(1,287)	-9.14%
Total Expenses	576,964	791,760	725,091	699,838	(25,252)	-3.48%
Other Income/Expense						
Net Profit (Loss)	\$ (21,182)	\$ (28,432)	\$ (85,007)	\$ (46,070)	\$ 38,937	-45.80%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
10 - Summer Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	142,748	124,858	50,077	50,077	-	0.00%
4052 · Meeting - Sponsor Revenue	14,750	33,700	1,000	1,000	-	0.00%
4053 · Meeting - Vendor Revenue	14,100	11,300	-	-	-	0.00%
4055 · Meeting - Sp Ev Registration	13,235	1,200	-	-	-	0.00%
4095 · Miscellaneous Income	13,192	-	10	10,000	9,990	99900.00%
Total Revenue	198,025	171,058	51,087	61,077	9,990	19.55%
Expenses						
Program Services						
5001 · Meeting Facility-external only	19,831	15,481	-	-	-	0.00%
5002 · Meeting facility-internal only	285	290	160	168	8	5.00%
5030 · Speaker Fees & Expenses	2,438	8,693	-	-	-	0.00%
5035 · Awards	300	3,190	-	-	-	0.00%
5060 · Program Special Activities	-	207	(10,000)	-	10,000	-100.00%
5063 · Special Event Expense	5,487	8,108	-	-	-	0.00%
5064 · MCLE Fees Paid	3,191	4,637	2,429	2,429	-	0.00%
5070 · Equipment Rental	4,444	3,112	-	-	-	0.00%
5075 · Food & Bev-external costs only	94,549	168,573	9,458	9,931	473	5.00%
5076 · Food & beverage - internal only	3	150	718	754	36	5.00%
5079 · Soft Drinks	-	-	731	-	(731)	-100.00%
5085 · Misc. Program Expense	401	249	-	-	-	0.00%
5090 · Commission Expense	-	250	-	-	-	0.00%
5702 · Travel - Lodging	10,899	9,162	-	-	-	0.00%
5703 · Travel - Transportation/Parking	229	3,313	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	2,880	1,954	-	-	-	0.00%
5705 · Travel - Per Diems	2,431	1,305	-	-	-	0.00%
5707 · Travel - Commission Mtgs	(208)	841	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	20,000	27,143	12,857	20,000	7,143	55.56%
Total Program Services Expenses	167,161	256,658	16,353	33,281	16,928	103.52%
Salaries & Benefits						
5510 · Salaries/Wages	14,078	1,900	654	675	21	3.20%
5605 · Payroll Taxes	1,067	168	56	54	(2)	-4.15%
5620 · Health Ins/Medical Reimb	1	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	1,341	180	25	25	-	0.00%
Total Salaries/Benefit Expenses	16,486	2,247	736	755	19	2.53%
General & Administrative						
7025 · Office Supplies	229	-	125	128	3	2.00%
7035 · Postage/Mailing, net	-	-	-	-	-	0.00%
7040 · Copy/Printing Expense	262	943	461	471	9	2.00%
7045 · Internet Service	-	-	-	-	-	0.00%
7089 · Membership Database Fees	-	3,998	-	-	-	0.00%
7100 · Telephone	-	-	-	-	-	0.00%
7110 · Publications/Subscriptions	-	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	4,541	4,396	2,370	2,418	47	2.00%
7175 · O/S Consultants	-	483	-	-	-	0.00%
7195 · Other Gen & Adm Expense	80	1,531	73	-	(73)	-100.00%
Total General & Administrative Expenses	5,112	11,351	3,030	3,016	(14)	-0.46%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	188,760	270,256	20,118	37,052	16,933	84.17%
Other Income/Expense						
Net Profit (Loss)	\$ 9,265	\$ (99,198)	\$ 30,969	\$ 24,025	\$ (6,943)	-22.42%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
11 - Fall Forum

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	86,005	42,875	56,150	176,150	120,000	213.71%
4052 · Meeting - Sponsor Revenue	900	1,000	23,900	23,900	-	0.00%
4053 · Meeting - Vendor Revenue	1,000	3,000	8,875	8,875	-	0.00%
4095 · Miscellaneous Income	-	-	5,000	5,000	-	0.00%
Total Revenue	87,905	46,875	93,925	213,925	120,000	127.76%
Expenses						
Program Services						
5001 · Meeting Facility-external only	-	7,500	3,500	3,675	175	5.00%
5002 · Meeting facility-internal only	205	-	-	-	-	0.00%
5030 · Speaker Fees & Expenses	-	-	-	-	-	0.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	-	-	-	0.00%
5035 · Awards	375	499	787	787	-	0.00%
5063 · Special Event Expense	-	7,167	-	-	-	0.00%
5064 · MCLE Fees Paid	5,689	1,709	2,156	2,199	43	2.00%
5070 · Equipment Rental	-	-	9,410	9,881	471	5.00%
5075 · Food & Bev-external costs only	-	38,787	37,865	39,758	1,893	5.00%
5703 · Travel - Transportation/Parking	-	1,024	1,824	1,915	91	5.00%
5707 · Travel - Commission Mtgs	-	775	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	-	0.00%
5970 · Event Revenue Sharing - 3rd Pty	-	-	-	-	-	0.00%
Total Program Services Expenses	21,269	72,460	70,542	73,215	2,673	3.79%
Salaries & Benefits						
5510 · Salaries/Wages	2,886	1,770	1,596	1,647	51	3.20%
5605 · Payroll Taxes	241	134	116	132	15	13.33%
5620 · Health Ins/Medical Reimb	-	-	9	-	(9)	-100.00%
5650 · Retirement Plan Contributions	286	155	158	163	5	3.20%
Total Salaries/Benefit Expenses	3,413	2,060	1,879	1,941	63	3.33%
General & Administrative						
7025 · Office Supplies	-	79	617	629	12	2.00%
7040 · Copy/Printing Expense	2	245	336	343	7	2.00%
7055 · Computer Supplies & Small Equip	-	192	-	-	-	0.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	0.00%
7140 · Credit Card Merchant Fees	2,387	1,269	2,338	2,385	47	2.00%
7195 · Other Gen & Adm Expense	-	284	-	-	-	0.00%
Total General & Administrative Expenses	6,386	6,067	3,291	3,356	66	2.00%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	31,068	80,587	75,711	78,512	2,801	3.70%
Other Income/Expense						
Net Profit (Loss)	\$ 56,837	\$ (33,712)	\$ 18,214	\$ 135,413	\$ 117,199	643.44%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
12 - Spring Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	63,930	88,195	90,435	170,435	80,000	88.46%
4052 · Meeting - Sponsor Revenue	-	18,250	10,300	10,300	-	0.00%
4053 · Meeting - Vendor Revenue	4,750	7,550	15,650	15,650	-	0.00%
4055 · Meeting - Sp Ev Registration	-	1,500	1,700	1,700	-	0.00%
4095 · Miscellaneous Income	-	-	-	5,000	5,000	0.00%
Total Revenue	68,680	115,495	118,085	203,085	85,000	71.98%
Expenses						
Program Services						
5001 · Meeting Facility-external only	-	7,435	6,915	7,260	346	5.00%
5030 · Speaker Fees & Expenses	-	13,811	-	-	-	0.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	8,345	8,345	-	0.00%
5035 · Awards	152	266	475	475	-	0.00%
5037 · Grants/ contributions - general	-	-	2,450	2,450	-	0.00%
5060 · Program Special Activities	-	-	(4,574)	-	4,574	-100.00%
5063 · Special Event Expense	-	7,317	-	-	-	0.00%
5064 · MCLE Fees Paid	5,211	3,214	3,201	3,265	64	2.00%
5070 · Equipment Rental	-	-	4,500	4,725	225	5.00%
5075 · Food & Bev-external costs only	46	38,153	47,054	49,406	2,353	5.00%
5085 · Misc. Program Expense	-	700	-	-	-	0.00%
5702 · Travel - Lodging	-	9,071	4,614	4,845	231	5.00%
5703 · Travel - Transportation/Parking	-	-	294	308	15	5.00%
5704 · Travel - Mileage Reimbursement	-	6,386	2,946	3,093	147	5.00%
5705 · Travel - Per Diems	-	1,013	729	765	36	5.00%
5866 · Wellbeing Committee	-	51	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	-	0.00%
5970 · Event Revenue Sharing - 3rd Pty	-	-	-	-	-	0.00%
Total Program Services Expenses	20,409	102,416	91,947	99,938	7,991	8.69%
Salaries & Benefits						
5510 · Salaries/Wages	2,232	3,739	7,706	7,953	247	3.20%
5605 · Payroll Taxes	200	308	637	636	(0)	-0.06%
5620 · Health Ins/Medical Reimb	-	25	68	72	3	5.00%
5650 · Retirement Plan Contributions	223	290	520	536	17	3.20%
Total Salaries/Benefit Expenses	2,654	4,362	8,931	9,197	266	2.98%
General & Administrative						
7025 · Office Supplies	-	678	40	41	1	2.00%
7040 · Copy/Printing Expense	150	469	711	725	14	2.00%
7055 · Computer Supplies & Small Equip	-	-	80	82	2	2.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	0.00%
7120 · Membership/Dues	-	600	-	-	-	0.00%
7135 · Bank Service Charges	-	-	1	-	(1)	-100.00%
7140 · Credit Card Merchant Fees	1,974	2,982	2,955	3,014	59	2.00%
7195 · Other Gen & Adm Expense	-	1,079	819	836	16	2.00%
Total General & Administrative Expenses	6,121	9,805	4,605	4,697	92	1.99%
In Kind Expenses						
Building Overhead	-	-	-	-	-	#DIV/0!
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	29,185	116,584	105,483	113,832	8,349	7.91%
Other Income/Expense						
Net Profit (Loss)	\$ 39,495	\$ (1,089)	\$ 12,602	\$ 89,253	\$ 76,651	608.26%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
13 - Bar Journal**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4061 · Advertising Revenue	214,672	203,946	210,063	220,566	10,503	5.00%
4062 · Subscriptions	60	30	-	-	-	0.00%
4071 · Mem Benefits - Lexis	-	329	-	-	-	0.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	3,228	624	4,061	4,061	-	0.00%
4095 · Miscellaneous Income	117	-	-	-	-	0.00%
Total Revenue	218,076	204,929	214,125	224,628	10,503	4.91%
Expenses						
Program Services						
5002 · Meeting facility-internal only	285	1,140	1,108	1,108	-	0.00%
5075 · Food & Bev-external costs only	-	12	-	-	-	0.00%
5076 · Food & beverage - internal only	652	2,977	3,311	3,477	166	5.00%
5090 · Commission Expense	36,049	39,550	44,725	44,725	-	0.00%
Total Program Services Expenses	36,985	43,680	49,144	49,310	166	0.34%
Salaries & Benefits						
5510 · Salaries/Wages	31,187	30,716	33,373	31,474	(1,899)	-5.69%
5605 · Payroll Taxes	2,263	2,327	2,480	2,518	37	1.51%
5610 · Health Insurance	3,389	4,192	4,812	7,621	2,809	58.37%
5620 · Health Ins/Medical Reimb	0	1	-	-	-	0.00%
5630 · Dental Insurance	457	461	475	121	(354)	-74.62%
5640 · Life & LTD Insurance	451	468	471	117	(354)	-75.15%
5650 · Retirement Plan Contributions	3,340	3,401	3,668	3,116	(552)	-15.05%
5655 · Retirement Plan Fees & Costs	337	200	243	252	10	4.00%
5660 · Training/Development	800	-	213	220	7	3.20%
Total Salaries/Benefit Expenses	42,223	41,765	45,735	45,438	(297)	-0.65%
General & Administrative						
7025 · Office Supplies	60	-	-	-	-	0.00%
7035 · Postage/Mailing, net	37,296	42,954	45,845	49,055	3,209	7.00%
7040 · Copy/Printing Expense	90,060	95,896	100,764	100,764	-	0.00%
7045 · Internet Service	415	312	306	325	19	6.05%
7050 · Computer Maintenance	692	1,640	1,943	1,943	-	0.00%
7055 · Computer Supplies & Small Equip	151	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	240	436	195	81.29%
7100 · Telephone	662	791	643	361	(282)	-43.87%
7110 · Publications/Subscriptions	-	153	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1,704	3,170	5,129	5,232	103	2.00%
7175 · O/S Consultants	656	-	-	-	-	0.00%
Total General & Administrative Expenses	131,695	144,917	154,872	158,115	3,244	2.09%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	173	202	199	176	(23)	-11.58%
6020 · Heat	141	196	211	187	(24)	-11.50%
6025 · Electricity	258	292	317	278	(38)	-12.13%
6030 · Water/Sewer	34	52	75	65	(9)	-12.74%
6035 · Outside Maintenance	130	207	189	163	(26)	-13.57%
6040 · Building Repairs	106	96	88	79	(9)	-10.03%
6045 · Bldg Mtncn Contracts	169	187	183	161	(21)	-11.71%
6065 · Bldg Insurance/Fees	114	151	151	134	(16)	-10.90%
6070 · Building & Improvements Depre	512	568	609	563	(46)	-7.57%
6075 · Furniture & Fixtures Depre	19	58	104	116	11	10.92%
7065 · Computers, Equip & Sftwre Depr	349	261	295	197	(99)	-33.42%
Total Building Overhead Expenses	2,003	2,270	2,421	2,120	(301)	-12.43%
Total Expenses	212,907	232,631	252,171	254,983	2,812	1.11%
Other Income/Expense						
Net Profit (Loss)	\$ 5,169	\$ (27,702)	\$ (38,047)	\$ (30,355)	\$ 7,692	-20.22%

**Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
14 - Committees**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4095 · Miscellaneous Income	30	30	23	23	(37)	-160.87%
4200 · Seminar Profit/Loss	3,793	2,061	995	1,000	846	85.07%
Total Revenue	3,823	2,091	1,018	1,023	809	79.51%
Expenses						
Program Services						
5002 · Meeting facility-internal only	2,175	2,960	2,013	2,013	-	0.00%
5061 · LRE - Bar Support	64,182	60,000	60,000	70,000	10,000	16.67%
5075 · Food & Bev-external costs only	-	51	-	-	-	0.00%
5076 · Food & beverage - internal only	1,759	3,903	3,263	3,427	163	5.00%
5085 · Misc. Program Expense	-	30	-	-	-	0.00%
5095 · Wills for Heroes	-	230	-	-	-	0.00%
5702 · Travel - Lodging	-	561	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	617	-	-	-	0.00%
5705 · Travel - Per Diems	-	259	-	-	-	0.00%
5866 · Wellbeing Committee	63,295	100,462	120,323	30,323	(90,000)	-74.80%
5970 · Event Revenue Sharing - 3rd Pty	-	-	-	-	-	0.00%
Total Program Services Expenses	131,411	169,072	185,600	105,763	(79,837)	-43.02%
Salaries & Benefits						
5510 · Salaries/Wages	24,808	25,617	26,687	31,474	4,787	17.94%
5605 · Payroll Taxes	1,444	1,542	1,595	2,518	923	57.83%
5610 · Health Insurance	3,389	4,192	4,812	7,621	2,809	58.37%
5620 · Health Ins/Medical Reimb	5	3	-	-	-	0.00%
5630 · Dental Insurance	-	-	-	241	241	0.00%
5640 · Life & LTD Insurance	-	-	-	234	234	0.00%
5650 · Retirement Plan Contributions	2,153	2,267	2,363	3,116	753	31.86%
5655 · Retirement Plan Fees & Costs	68	200	159	165	6	4.00%
Total Salaries/Benefit Expenses	31,867	33,821	35,616	45,369	9,753	27.38%
General & Administrative						
7025 · Office Supplies	11	11	-	-	-	0.00%
7035 · Postage/Mailing, net	41	76	26	27	2	7.00%
7040 · Copy/Printing Expense	649	407	109	109	-	0.00%
7045 · Internet Service	450	623	619	646	28	4.46%
7050 · Computer Maintenance	692	1,640	2,063	2,063	-	0.00%
7089 · Membership Database Fees	-	-	240	436	195	81.29%
7100 · Telephone	662	791	643	361	(282)	-43.87%
7110 · Publications/Subscriptions	60	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1	-	-	-	-	0.00%
7175 · O/S Consultants	656	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	-	-	-	-	-	0.00%
Total General & Administrative Expenses	3,221	3,548	3,700	3,643	(57)	-1.54%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	173	202	199	176	(23)	-11.58%
6020 · Heat	141	196	211	187	(24)	-11.50%
6025 · Electricity	258	292	317	278	(38)	-12.13%
6030 · Water/Sewer	34	52	75	65	(9)	-12.74%
6035 · Outside Maintenance	130	207	189	163	(26)	-13.57%
6040 · Building Repairs	106	96	88	79	(9)	-10.03%
6045 · Bldg Mtncn Contracts	169	187	183	161	(21)	-11.71%
6065 · Bldg Insurance/Fees	114	151	151	134	(16)	-10.90%
6070 · Building & Improvements Depr	512	568	609	563	(46)	-7.57%
6075 · Furniture & Fixtures Depr	19	58	104	11	11	10.92%
7065 · Computers, Equip & Sftwre Depr	349	261	295	197	(99)	-33.42%
Total Building Overhead Expenses	2,003	2,270	2,421	2,120	(301)	-12.43%
Total Expenses	168,502	208,710	227,336	156,894	(70,442)	-30.99%
Other Income/Expense						
Net Profit (Loss)	\$ (164,680)	\$ (206,619)	\$ (226,318)	\$ (155,871)	\$ 71,252	-31.48%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
15 - Member Benefits

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4071 · Mem Benefits - Lexis	1,303	1,051	957	957	-	0.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	6,594	8,978	7,101	7,101	-	0.00%
4095 · Miscellaneous Income	-	-	-	-	-	0.00%
Total Revenue	7,898	10,029	8,058	8,058	-	0.00%
Expenses						
Program Services						
5047 · Casemaker	51,453	50,876	52,646	54,291	1,645	3.12%
5099 · Blomquist Hale	89,644	177,681	406,747	-	(406,747)	-100.00%
5100 · Wellness Benefits	-	-	-	325,560	325,560	0.00%
5866 · Wellbeing Committee	-	48,142	-	-	-	0.00%
Total Program Services Expenses	141,098	276,699	459,393	379,851	(79,543)	-17.31%
Salaries & Benefits						
5510 · Salaries/Wages	-	-	-	-	-	0.00%
5605 · Payroll Taxes	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	-	-	-	-	-	#DIV/0!
Total Salaries/Benefit Expenses	-	-	-	-	-	-
General & Administrative						
7040 · Copy/Printing Expense	-	-	-	-	-	0.00%
Total General & Administrative Expenses	-	-	0	0	0	2.00%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	141,098	276,699	459,393	379,851	(79,543)	-17.31%
Other Income/Expense						
Net Profit (Loss)	\$ (133,200)	\$ (266,670)	\$ (451,335)	\$ (371,792)	\$ 79,543	-17.62%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
16 - Section Support

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4010 · Section/Local Bar Support fees	84,399	85,974	88,299	90,065	1,766	2.00%
Total Revenue	84,399	85,974	88,299	90,065	1,766	2.00%
Expenses						
Program Services						
Total Program Services Expenses	-	-	-	-	-	#DIV/0!
Salaries & Benefits						
5510 · Salaries/Wages	16,957	26,239	28,401	45,440	17,039	59.99%
5605 · Payroll Taxes	1,470	2,207	2,497	3,635	1,138	45.58%
5610 · Health Insurance	-	4,159	4,210	9,499	5,288	125.61%
5630 · Dental Insurance	-	384	359	241	(118)	-32.92%
5640 · Life & LTD Insurance	-	223	229	234	5	2.25%
5650 · Retirement Plan Contributions	1,696	2,094	2,697	-	(2,697)	-100.00%
5655 · Retirement Plan Fees & Costs	405	400	394	410	16	4.00%
Total Salaries/Benefit Expenses	20,526	35,706	38,787	59,459	20,672	53.30%
General & Administrative						
7050 · Computer Maintenance	1,969	4,035	3,143	3,143	-	0.00%
7089 · Membership Database Fees	-	-	935	954	19	2.00%
7100 · Telephone	1,323	1,582	1,285	722	(563)	-43.82%
7175 · O/S Consultants	271	-	-	-	-	0.00%
Total General & Administrative Expenses	3,562	5,617	5,363	4,818	(544)	-10.15%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	246	286	286	250	(35)	-12.39%
6020 · Heat	200	279	302	266	(36)	-12.04%
6025 · Electricity	366	414	448	395	(53)	-11.75%
6030 · Water/Sewer	48	74	106	92	(13)	-12.70%
6035 · Outside Maintenance	184	294	268	232	(36)	-13.40%
6040 · Building Repairs	150	137	124	112	(11)	-9.13%
6045 · Bldg Mtncn Contracts	240	266	261	229	(32)	-12.12%
6055 · Real Property Taxes	9,823	8,607	7,733	7,200	(533)	-6.89%
6060 · Personal Property Taxes	115	341	487	450	(37)	-7.60%
6065 · Bldg Insurance/Fees	162	215	214	190	(23)	-10.92%
6070 · Building & Improvements Depre	728	807	862	799	(63)	-7.27%
6075 · Furniture & Fixtures Depre	27	82	148	165	16	11.11%
7065 · Computers, Equip & Sftwre Depr	495	371	420	279	(140)	-33.43%
Total Building Overhead Expenses	12,784	12,172	11,657	10,661	(996)	-8.55%
Total Expenses	36,873	53,495	55,807	74,938	19,131	34.28%
Other Income/Expense						
Net Profit (Loss)	\$ 47,526	\$ 32,479	\$ 32,492	\$ 15,127	\$ (17,365)	-53.44%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
17 - Consumer Assistance

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Total Revenue	-	-	-	-	-	#DIV/0!
Expenses						
Program Services						
Total Program Services Expenses	-	-	-	-	-	#DIV/0!
Salaries & Benefits						
5510 · Salaries/Wages	91,510	87,544	63,948	47,575	(16,373)	-25.60%
5605 · Payroll Taxes	7,604	7,393	5,936	3,806	(2,130)	-35.88%
5610 · Health Insurance	10,410	11,201	8,549	8,676	127	1.49%
5630 · Dental Insurance	457	461	199	-	(199)	-100.00%
5640 · Life & LTD Insurance	653	670	454	391	(63)	-13.90%
5650 · Retirement Plan Contributions	9,438	9,338	5,242	3,533	(1,709)	-32.60%
5655 · Retirement Plan Fees & Costs	405	400	394	410	16	4.00%
5660 · Training/Development	180	-	28	29	1	3.20%
Total Salaries/Benefit Expenses	120,657	117,008	84,750	64,420	(20,330)	-23.99%
General & Administrative						
7025 · Office Supplies	187	252	271	271	-	0.00%
7035 · Postage/Mailing, net	171	179	79	84	6	7.00%
7040 · Copy/Printing Expense	5	3	12	12	-	0.00%
7050 · Computer Maintenance	1,383	3,434	3,584	3,584	-	0.00%
7055 · Computer Supplies & Small Equip	154	104	1,562	-	(1,562)	-100.00%
7089 · Membership Database Fees	-	-	481	872	391	81.31%
7100 · Telephone	2,816	2,715	1,647	722	(925)	-56.17%
7105 · Advertising	-	-	49	-	(49)	-100.00%
7120 · Membership/Dues	625	615	612	625	13	2.12%
7175 · O/S Consultants	1,312	-	-	-	-	0.00%
Total General & Administrative Expenses	6,652	7,302	8,297	6,170	(2,127)	-25.63%
In Kind Expenses						
7103 · InKind Contrib-UDR & all other	-	-	-	-	-	0.00%
Building Overhead						
6015 · Janitorial Expense	220	256	254	88	(166)	-65.37%
6020 · Heat	179	249	270	93	(177)	-65.38%
6025 · Electricity	327	370	399	139	(260)	-65.15%
6030 · Water/Sewer	43	66	94	33	(62)	-65.52%
6035 · Outside Maintenance	164	262	242	82	(160)	-66.22%
6040 · Building Repairs	134	122	110	40	(70)	-63.92%
6045 · Bldg Mtncce Contracts	214	238	232	81	(151)	-65.22%
6065 · Bldg Insurance/Fees	144	192	193	67	(126)	-65.20%
6070 · Building & Improvements Depr	650	721	772	281	(490)	-63.54%
6075 · Furniture & Fixtures Depr	24	74	132	58	(74)	-56.24%
7065 · Computers, Equip & Sftwre Depr	442	331	375	98	(276)	-73.75%
Total Building Overhead Expenses	2,541	2,879	3,073	1,060	(2,013)	-65.51%
Total Expenses	129,850	127,189	96,119	71,649	(24,470)	-25.46%
Other Income/Expense						
Net Profit (Loss)	\$ (129,850)	\$ (127,189)	\$ (96,119)	\$ (71,649)	\$ 24,470	-25.46%

Utah State Bar
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18 - Access to Justice

	Actual FY 2020 7/1/2019 6/30/2020	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue							
4063 · Modest Means revenue	10,525	11,425	9,050	8,760	5,000	(5,525)	-63.07%
4200 · Seminar Profit/Loss	850	694	(3,279)	2,700	6,000	5,150	190.74%
Total Revenue	11,375	12,119	5,771	11,460	11,000	(375)	-3.27%
Expenses							
Program Services							
5002 · Meeting facility-internal only	760	95	204	-	-	-	0.00%
5030 · Speaker Fees & Expenses	-	-	-	576	250	(326)	-56.60%
5035 · Awards	-	1,500	188	2,670	250	(2,420)	-90.64%
5037 · Grants/ contributions - general	1,000	-	-	3,000	-	(3,000)	-100.00%
5062 · Law Day	-	426	-	107	1,000	894	838.97%
5063 · Special Event Expense	-	266	-	240	-	(240)	-100.00%
5075 · Food & Bev-external costs only	619	300	381	1,877	2,000	123	6.55%
5076 · Food & beverage - internal only	5,062	1,012	2,746	3,052	3,205	153	5.00%
5079 · Soft Drinks	-	12	11	-	-	-	0.00%
5085 · Misc. Program Expense	-	-	398	-	-	-	0.00%
5702 · Travel - Lodging	-	235	895	5,133	5,389	257	5.00%
5703 · Travel - Transportation/Parking	77	1,435	2,124	4,943	5,191	247	5.00%
5704 · Travel - Mileage Reimbursement	-	-	369	1,983	2,082	99	5.00%
5705 · Per Diems	-	-	-	-	-	-	0.00%
5705 · Travel - Per Diems	-	264	266	990	1,445	456	46.03%
5805 · ABA Annual Meeting	-	-	-	245	245	-	0.00%
5960 · Overhead Allocation - Seminars	-	-	-	(293)	-	293	-100.00%
Total Program Services Expenses	7,884	5,544	7,581	24,522	21,057	(3,466)	-14.13%
Salaries & Benefits							
5510 · Salaries/Wages	141,467	155,330	177,807	256,473	179,174	(77,299)	-30.14%
5605 · Payroll Taxes	12,434	12,202	13,670	21,359	14,334	(7,025)	-32.89%
5610 · Health Insurance	13,318	21,663	26,398	26,497	17,155	(9,342)	-35.26%
5620 · Health Ins/Medical Reimb	76	1,096	80	-	-	-	0.00%
5630 · Dental Insurance	1,235	1,256	1,269	1,799	964	(835)	-46.42%
5640 · Life & LTD Insurance	1,321	1,173	1,183	1,577	888	(689)	-43.70%
5650 · Retirement Plan Contributions	2,115	7,274	12,233	15,124	12,740	(2,384)	-15.76%
5655 · Retirement Plan Fees & Costs	298	541	800	698	726	28	4.00%
5660 · Training/Development	835	550	1,814	5,559	5,737	178	3.20%
Total Salaries/Benefit Expenses	173,099	201,085	235,254	329,086	231,717	(97,369)	-29.59%
General & Administrative							
7025 · Office Supplies	100	469	423	569	569	-	0.00%
7035 · Postage/Mailing, net	71	527	59	149	159	10	7.00%
7040 · Copy/Printing Expense	636	679	1,067	515	525	10	2.00%
7045 · Internet Service	592	592	395	46	47	1	2.00%
7050 · Computer Maintenance	8,735	13,336	18,908	26,714	26,714	-	0.00%
7055 · Computer Supplies & Small Equip	246	320	-	784	800	16	2.00%
7089 · Membership Database Fees	-	-	7,528	4,030	4,019	(10)	-0.26%
7100 · Telephone	3,125	3,969	4,746	3,858	1,443	(2,415)	-62.59%
7105 · Advertising	240	128	443	49	50	1	2.00%
7107 · Production Costs	-	8,000	-	-	-	-	0.00%
7110 · Publications/Subscriptions	-	205	175	422	430	8	2.00%
7120 · Membership/Dues	434	1,070	1,612	1,309	150	(1,159)	-88.54%
7140 · Credit Card Merchant Fees	452	510	464	841	841	-	0.00%
7150 · E&O/Off & Dir Insurance	14,478	15,882	18,616	19,413	19,801	388	2.00%
7175 · O/S Consultants	6,740	3,700	9,175	14,222	5,000	(9,222)	-64.84%
7195 · Other Gen & Adm Expense	467	342	300	870	-	(870)	-100.00%
Total General & Administrative Expenses	36,315	49,729	63,911	73,789	60,549	(13,240)	-17.94%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
18 - Access to Justice

	Actual FY 2020 7/1/2019 6/30/2020	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
In Kind Expenses							
Building Overhead							
6015 · Janitorial Expense	563	710	827	822	692	(130)	-15.85%
6020 · Heat	398	577	805	871	734	(137)	-15.74%
6025 · Electricity	914	1,057	1,196	1,297	1,092	(205)	-15.83%
6030 · Water/Sewer	172	139	213	303	255	(48)	-15.90%
6035 · Outside Maintenance	366	532	848	773	640	(133)	-17.16%
6040 · Building Repairs	378	434	395	358	310	(48)	-13.40%
6045 · Bldg Mtnce Contracts	866	691	769	753	633	(120)	-15.88%
6050 · Bldg Mtnce Supplies	-	-	-	-	-	-	0.00%
6065 · Bldg Insurance/Fees	405	466	620	610	526	(84)	-13.80%
6070 · Building & Improvements Depre	1,195	2,101	2,330	2,493	2,208	(285)	-11.44%
6075 · Furniture & Fixtures Depre	195	77	238	428	455	27	6.25%
7065 · Computers, Equip & Sftwre Depr	3,069	1,430	1,070	1,212	772	(440)	-36.32%
Total Building Overhead Expenses	8,520	8,215	9,310	9,920	8,316	(1,604)	-16.17%
Total Expenses	225,819	264,573	316,055	437,317	321,639	(115,678)	-26.45%
Other Income/Expense							
4120 · Grant Income	41,739	27,178	140,739	101,109	53,141	(47,968)	-47.44%
4300 · Gain (Loss) - Sales of Assets	-	-	-	-	-	-	0.00%
Net Profit (Loss)	\$ (172,705)	\$ (225,276)	\$ (169,545)	\$ (324,748)	\$ (257,498)	\$ 67,335	-20.73%

Utah State Bar
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20 - Legislative

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Total Revenue	-	-	-	-	-	#DIV/0!
Expenses						
Program Services						
5002 · Meeting facility-internal only	-	-	-	-	-	0.00%
5055 · Legislative Expense	60,000	62,134	63,708	63,708	-	0.00%
5820 · ABA Annual Delegate	-	3,241	-	-	-	0.00%
Total Program Services Expenses	60,000	65,374	63,708	63,708	-	0.00%
Salaries & Benefits						
5510 · Salaries/Wages	2,658	12,683	3,100	3,199	99	3.20%
5605 · Payroll Taxes	223	963	253	256	3	1.15%
5620 · Health Ins/Medical Reimb	-	-	14	15	1	5.00%
5650 · Retirement Plan Contributions	179	1,268	263	272	8	3.20%
Total Salaries/Benefit Expenses	3,060	14,915	3,631	3,742	111	3.06%
General & Administrative						
7170 · Lobbying Rebates	335	65	52	53	1	2.00%
Total General & Administrative Expenses	335	65	52	53	1	2.00%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	63,395	80,354	67,391	67,503	112	0.17%
Other Income/Expense						
Net Profit (Loss)	\$ (63,395)	\$ (80,354)	\$ (67,391)	\$ (67,503)	\$ (112)	0.17%

**Utah State Bar
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Based on Unaudited Results through 03/31/2024
21 - Commission/Sp Projects**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	-	(425)	-	-	-	0.00%
Total Revenue	-	(425)	-	-	-	#DIV/0!
Expenses						
Program Services						
5001 · Meeting Facility-external only	3,388	-	-	-	-	0.00%
5002 · Meeting facility-internal only	965	1,135	810	3,000	2,190	270.37%
5031 · Speaker Reimb. - Receipt Req'd	-	-	-	-	-	0.00%
5035 · Awards	4,025	531	331	500	169	51.23%
5037 · Grants/ contributions - general	351,780	32,500	19,600	23,600	4,000	20.41%
5042 · Operations Audit	-	26,150	-	-	-	0.00%
5062 · Law Day	-	895	500	500	-	0.00%
5063 · Special Event Expense	310	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,963	4,696	13,581	-	(13,581)	-100.00%
5076 · Food & beverage - internal only	1,892	1,772	929	3,000	2,071	222.88%
5085 · Misc. Program Expense	2,685	1,630	(0)	-	0	-100.00%
5090 · Commission Expense	-	-	-	-	-	0.00%
5702 · Travel - Lodging	1,933	8,711	2,076	3,000	924	44.51%
5703 · Travel - Transportation/Parking	2,264	8,345	2,086	3,000	914	43.80%
5704 · Travel - Mileage Reimbursement	1,318	546	-	-	-	0.00%
5705 · Travel - Per Diems	310	1,284	-	-	-	0.00%
5707 · Travel - Commission Mtgs	37,512	69,816	29,983	26,500	(3,483)	-11.62%
5805 · ABA Annual Meeting	-	3,015	2,776	2,000	(776)	-27.97%
5810 · ABA Mid Year Meeting	2,871	745	4,277	4,000	(277)	-6.48%
5815 · Commission/Education	12,210	7,700	8,700	18,000	9,300	106.90%
5820 · ABA Annual Delegate	2,608	2,199	-	2,000	2,000	0.00%
5830 · Western States Bar Conference	20,465	17,154	15,220	15,220	-	0.00%
5840 · President's Expense	18,000	18,000	18,000	18,000	-	0.00%
5850 · Leadership Academy	8,056	12,440	9,660	16,000	6,340	65.63%
5855 · Bar Review	8,934	53	-	-	-	0.00%
5865 · Retreat	22,281	32,051	41,519	42,000	481	1.16%
5866 · Wellbeing Committee	-	188	-	-	-	0.00%
5867 · Bar Membership Survey	7,750	7,750	-	-	-	0.00%
5868 · UCLI Support	-	2,000	-	-	-	0.00%
Total Program Services Expenses	513,519	261,305	170,049	180,320	10,271	6.04%
Salaries & Benefits						
5510 · Salaries/Wages	274	61	-	-	-	0.00%
5605 · Payroll Taxes	24	5	-	-	-	0.00%
5620 · Health Ins/Medical Reimb	5	1	-	-	-	0.00%
5650 · Retirement Plan Contributions	27	6	-	-	-	0.00%
5660 · Training/Development	850	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	1,181	72	-	-	-	#DIV/0!
General & Administrative						
7025 · Office Supplies	223	-	-	-	-	0.00%
7035 · Postage/Mailing, net	534	49	468	250	(218)	-46.58%
7040 · Copy/Printing Expense	3,378	3,275	938	938	-	0.00%
7055 · Computer Supplies & Small Equip	166	-	-	-	-	0.00%
7100 · Telephone	8	-	-	-	-	0.00%
7120 · Membership/Dues	248	585	(0)	-	0	-100.00%
7145 · Commission Election Expense	3,013	3,050	3,050	3,050	-	0.00%
7150 · E&O/Off & Dir Insurance	6,876	8,600	8,850	9,027	177	2.00%
7195 · Other Gen & Adm Expense	4,121	4,054	1,270	5,500	4,230	332.91%
Total General & Administrative Expenses	18,567	19,612	14,575	18,764	4,189	28.74%
In Kind Expenses						
Building Overhead	-	-	-	-	-	#DIV/0!
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	533,268	280,989	184,624	199,084	14,460	7.83%
Other Income/Expense						
Net Profit (Loss)	\$ (533,268)	\$ (281,414)	\$ (184,624)	\$ (199,084)	\$ (14,460)	7.83%

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22 - Public Education

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4061 · Advertising Revenue	-	-	500	1,000	500	100.00%
Total Revenue	-	-	500	1,000	500	100.00%
Expenses						
Program Services						
5075 · Food & Bev-external costs only	72	-	560	-	(560)	-100.00%
5085 · Misc. Program Expense	-	-	129	-	(129)	-100.00%
5702 · Travel - Lodging	-	647	507	532	25	5.00%
5703 · Travel - Transportation/Parking	-	1,287	155	1,200	1,045	674.19%
5704 · Travel - Mileage Reimbursement	-	-	43	45	2	5.00%
5705 · Travel - Per Diems	-	141	167	175	8	5.00%
Total Program Services Expenses	72	2,224	1,560	1,952	392	25.12%
Salaries & Benefits						
5510 · Salaries/Wages	68,549	72,899	74,840	75,313	474	0.63%
5605 · Payroll Taxes	5,270	5,490	5,744	6,025	281	4.89%
5610 · Health Insurance	10,107	10,555	10,156	8,479	(1,677)	-16.51%
5630 · Dental Insurance	457	461	475	482	7	1.51%
5640 · Life & LTD Insurance	454	460	468	460	(8)	-1.73%
5650 · Retirement Plan Contributions	6,519	6,852	7,186	7,457	271	3.77%
5655 · Retirement Plan Fees & Costs	405	400	394	410	16	4.00%
Total Salaries/Benefit Expenses	91,786	97,117	99,263	98,626	(637)	-0.64%
General & Administrative						
7025 · Office Supplies	-	-	20	20	0	2.00%
7040 · Copy/Printing Expense	72	1,174	23	23	-	0.00%
7045 · Internet Service	3,106	1,779	1,994	2,362	368	18.46%
7050 · Computer Maintenance	2,240	3,280	4,266	4,266	-	0.00%
7055 · Computer Supplies & Small Equip	818	192	106	108	2	2.00%
7089 · Membership Database Fees	-	-	481	872	391	81.31%
7100 · Telephone	1,323	1,582	1,285	722	(563)	-43.82%
7105 · Advertising	34,412	21,378	19,485	16,000	(3,485)	-17.89%
7107 · Production Costs	18,500	1,075	1,116	-	(1,116)	-100.00%
7110 · Publications/Subscriptions	1,701	933	1,403	1,200	(203)	-14.48%
7120 · Membership/Dues	(45)	665	107	-	(107)	-100.00%
7175 · O/S Consultants	1,312	7,442	13,236	13,501	265	2.00%
7195 · Other Gen & Adm Expense	-	483	-	-	-	0.00%
Total General & Administrative Expenses	63,438	39,983	43,522	39,074	(4,448)	-10.22%
In Kind Expenses						
Building Overhead						
6015 · Janitorial Expense	235	205	203	179	(24)	-11.73%
6020 · Heat	171	199	217	190	(27)	-12.44%
6025 · Electricity	375	296	319	282	(37)	-11.55%
6030 · Water/Sewer	53	53	74	66	(8)	-11.35%
6035 · Outside Maintenance	160	210	191	166	(25)	-13.14%
6040 · Building Repairs	184	98	90	80	(10)	-10.71%
6045 · Bldg Mtnce Contracts	222	190	186	164	(22)	-11.78%
6065 · Bldg Insurance/Fees	227	153	156	136	(20)	-12.85%
6070 · Building & Improvements Depre	704	576	616	571	(45)	-7.25%
6075 · Furniture & Fixtures Depre	25	59	106	118	12	11.14%
7085 · Computers, Equip & Sftwre Depr	469	265	300	200	(100)	-33.41%
Total Building Overhead Expenses	2,825	2,304	2,456	2,151	(306)	-12.44%
Total Expenses	158,122	141,628	146,801	141,803	(4,998)	-3.40%
Other Income/Expense						
Net Profit (Loss)	\$ (158,122)	\$ (141,628)	\$ (146,301)	\$ (140,803)	\$ 5,498	-3.76%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
22 - Public Education:Licensed Lawyer

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
Total Revenue	-	-	-	-	-	#DIV/0!
Expenses						
Program Services						
Total Program Services Expenses	-	-	-	-	-	#DIV/0!
Salaries & Benefits						
Total Salaries/Benefit Expenses	-	-	-	-	-	#DIV/0!
General & Administrative						
7050 · Computer Maintenance	-	350	-	-	-	0.00%
7089 · Membership Database Fees	-	-	8,850	9,027	177	2.00%
7195 · Other Gen & Adm Expense	-	-	431	-	(431)	-100.00%
Total General & Administrative Expenses	-	350	9,281	9,027	(254)	-2.74%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	-	350	9,281	9,027	(254)	-2.74%
Other Income/Expense						
4120 · Grant Income	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Sales of Assets	-	-	-	-	-	
Net Profit (Loss)	\$ -	\$ (350)	\$ (9,281)	\$ (9,027)	\$ 254	-2.74%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
23 - Young Lawyers Division

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4051 · Meeting - Registration	-	(375)	-	-	-	0.00%
4081 · CLE - Registrations	450	370	-	-	-	0.00%
4200 · Seminar Profit/Loss	(107)	(29)	(21)	-	21	-100.00%
Total Revenue	343	(34)	(21)	-	21	-100.00%
Expenses						
Program Services						
5001 · Meeting Facility-external only	2,958	250	3,212	2,500	(712)	-22.17%
5002 · Meeting facility-internal only	-	895	776	575	(201)	-25.90%
5030 · Speaker Fees & Expenses	600	-	-	-	-	0.00%
5035 · Awards	5,101	2,541	1,419	1,000	(419)	-29.51%
5037 · Grants/ contributions - general	7,420	3,000	7,550	5,500	(2,050)	-27.15%
5060 · Program Special Activities	5,481	1,000	-	-	-	0.00%
5062 · Law Day	-	-	225	900	675	300.00%
5063 · Special Event Expense	2,864	-	1,675	3,500	1,825	108.96%
5064 · MCLE Fees Paid	2,113	41	2,877	2,877	-	0.00%
5075 · Food & Bev-external costs only	8,344	10,817	29,666	19,624	(10,042)	-33.85%
5076 · Food & beverage - internal only	-	2,377	1,060	276	(784)	-73.95%
5085 · Misc. Program Expense	472	668	1,225	125	(1,100)	-89.80%
5095 · Wills for Heroes	831	794	1,153	1,250	97	8.39%
5702 · Travel - Lodging	502	1,593	7,157	6,200	(957)	-13.37%
5703 · Travel - Transportation/Parking	952	1,418	2,483	2,900	417	16.79%
5704 · Travel - Mileage Reimbursement	-	-	88	350	263	300.00%
5705 · Travel - Per Diems	141	125	364	-	(364)	-100.00%
5706 · Travel - Meals	-	-	225	900	675	300.00%
5805 · ABA Annual Meeting	225	-	50	200	150	300.00%
5810 · ABA Mid Year Meeting	-	2,671	-	3,500	3,500	0.00%
5815 · Commission/Education	-	-	625	2,500	1,875	300.00%
5820 · ABA Annual Delegate	-	1,579	-	500	500	0.00%
5865 · Retreat	-	-	825	3,300	2,475	300.00%
Total Program Services Expenses	38,004	29,769	62,654	58,477	(4,177)	-6.67%
Salaries & Benefits						
Total Salaries/Benefit Expenses	-	-	-	-	-	#DIV/0!
General & Administrative						
7025 · Office Supplies	-	-	50	-	(50)	-100.00%
7040 · Copy/Printing Expense	-	-	75	100	25	33.33%
7045 · Internet Service	323	323	323	-	(323)	-100.00%
7050 · Computer Maintenance	-	-	978	978	-	0.00%
7110 · Publications/Subscriptions	-	593	-	-	-	0.00%
7120 · Membership/Dues	258	490	-	-	-	0.00%
7140 · Credit Card Merchant Fees	14	11	14	-	(14)	-100.00%
7195 · Other Gen & Adm Expense	298	211	1,305	-	(1,305)	-100.00%
Total General & Administrative Expenses	893	1,628	2,745	1,078	(1,667)	-60.74%
In Kind Expenses						
Building Overhead						
Total Building Overhead Expenses	-	-	-	-	-	#DIV/0!
Total Expenses	38,897	31,396	65,398	59,555	(5,844)	-8.94%
Other Income/Expense						
Net Profit (Loss)	\$ (38,554)	\$ (31,430)	\$ (65,419)	\$ (59,555)	\$ 5,865	-8.97%

Utah State Bar
FY25 FINAL Budget
Based on Unaudited Results through 03/31/2024
25 - LSI

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Projected FY 2024 7/1/2024 6/30/2024	FINAL Budget FY 2025 7/1/2024 6/30/2025	\$ Change 2024 Projected vs 2025 Budget	% Change 2024 Projected vs 2025 Budget
Revenue						
4005 · Admissions - Application Forms	-	-	6,875	5,500	5,500	80.00%
4022 · Lic Fees < 3 Years	-	-	-	-	-	0.00%
4095 · Miscellaneous Income	-	-	-	-	-	0.00%
Total Revenue	-	-	6,875	5,500	5,500	80.00%
Expenses						
Program Services						
5002 · Meeting facility-internal only	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	-	-	378	1,000	622	164.49%
5076 · Food & beverage - internal only	-	-	(292)	-	292	-100.00%
5079 · Soft Drinks	-	-	(5)	-	5	-100.00%
5085 · Misc. Program Expense	-	-	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	-	84	100	16	18.64%
Total Program Services Expenses	-	-	166	1,100	934	563.13%
Salaries & Benefits						
5510 · Salaries/Wages	-	-	118,110	149,990	31,880	26.99%
5605 · Payroll Taxes	-	-	8,417	11,999	3,583	42.57%
5610 · Health Insurance	-	-	8,041	15,452	7,411	92.16%
5620 · Health Ins/Medical Reimb	-	-	381	1,200	819	214.94%
5630 · Dental Insurance	-	-	595	964	369	62.00%
5640 · Life & LTD Insurance	-	-	653	1,028	375	57.35%
5650 · Retirement Plan Contributions	-	-	2,049	14,850	12,802	624.82%
5655 · Retirement Plan Fees & Costs	-	-	-	800	800	0.00%
5660 · Training/Development	-	-	125	500	375	300.00%
Total Salaries/Benefit Expenses	-	-	138,371	196,783	58,412	42.21%
General & Administrative						
7025 · Office Supplies	-	-	138	200	62	45.17%
7035 · Postage/Mailing, net	-	-	251	268	18	7.00%
7040 · Copy/Printing Expense	-	-	336	250	(86)	-25.55%
7045 · Internet Service	-	-	188	-	(188)	-100.00%
7050 · Computer Maintenance	-	-	6,370	6,370	-	0.00%
7055 · Computer Supplies & Small Equip	-	-	537	250	(287)	-53.46%
7089 · Membership Database Fees	-	-	15,014	9,261	(5,753)	-38.32%
7100 · Telephone	-	-	375	1,443	1,068	284.88%
7105 · Advertising	-	-	49	-	(49)	-100.00%
7175 · O/S Consultants	-	-	4,358	4,000	(358)	-8.21%
Total General & Administrative Expenses	-	-	27,615	22,043	(5,573)	-20.18%
In Kind Expenses						
7103 · InKind Contrib-UDR & all other	-	-	-	-	-	0.00%
Building Overhead						
6015 · Janitorial Expense	-	-	-	657	657	0.00%
6020 · Heat	-	-	-	696	696	0.00%
6025 · Electricity	-	-	-	1,037	1,037	0.00%
6030 · Water/Sewer	-	-	-	242	242	0.00%
6035 · Outside Maintenance	-	-	-	608	608	0.00%
6040 · Building Repairs	-	-	-	295	295	0.00%
6045 · Bldg Mtncce Contracts	-	-	-	601	601	0.00%
6065 · Bldg Insurance/Fees	-	-	-	499	499	0.00%
6070 · Building & Improvements Depre	-	-	-	2,096	2,096	0.00%
6075 · Furniture & Fixtures Depre	-	-	-	432	432	0.00%
7065 · Computers, Equip & Sftwre Depr	-	-	-	733	733	0.00%
Total Building Overhead Expenses	-	-	-	7,895	7,895	#DIV/0!
Total Expenses	-	-	166,152	227,821	61,669	37.12%
Other Income/Expense						
4120 · Grant Income	-	-	136,000	-	(136,000)	-100.00%
Net Profit (Loss)	\$ -	\$ -	\$ (159,277)	\$ (222,321)	\$ (56,169)	35.26%

TAB
2

Utah State Bar[®]

M E M O R A N D U M

TO: Utah State Board of Bar Commissioners

FROM: Nathan R. Severin and Elizabeth A. Wright

RE: Depletion of Reserves for Well-Being and ClearVantage Cloud Migration

DATE: June 17, 2024

The Commission should vote to deplete designated reserves by \$223,625. Last year at the June 9, 2023 meeting, the Commission voted to designate \$228,000 to pay for the TAVA and Unmind well-being applications and \$100,000 to pay for the cost of moving the Bar's member database from servers on the Bar premises to the cloud. These expenses were paid in 2024 and therefore no longer need to be restricted for the upcoming year. It should be noted that the cost of moving to the cloud was significantly less than anticipated, at \$37,783.

There is currently \$328,000 reserved to move the member database to the cloud and the Unmind and TAVA counseling well-being contracts. Once the 2024 expenses are depleted from the reserve, there will be \$104,375 remaining as designated to pay for 2024-2025 TAVA counseling expenses.

**Utah State Bar
FY24 FINAL Budget
Projected Cash Reserves**

Projected Cash Reserves, 6/30/23	\$ 5,537,646
Add: FY24 budgeted change in cash	(417,583)
Projected Cash Reserves, 6/30/23	<u>5,120,062</u>
Board Designated Reserves:	
Operations Reserve (4 months' operations)	2,699,822
Capital Replacement Reserve - Equipment	200,000
Capital Replacement Reserve - Building	600,000
Update Member Database to cloud services - (Clear Vantage Online)	100,000
New OPC Database (vendor unknown)	50,000
Wellbeing Program (Tava & Unmind 2 year contracts)	228,000
Total Board Designated Reserves	<u>3,877,822</u>
Cash Reserves over Board Designated & Contingency Reserves	<u>\$ 1,242,241</u>

TAB
3

**UTAH STATE BAR AWARDS COMMITTEE
AWARD RECOMMENDATION**

TO: Utah State Bar Commission

DATE: June 21, 2024

RE: AWARD RECOMMENDATION – LAWYER OF THE YEAR

CRITERIA:

Awarded to a Utah State Bar member who, over a long and distinguished legal career, has by their ethical and personal conduct, commitment and activities, exemplified for their fellow attorneys the epitome of professionalism; who has also rendered extraordinary contributions to the programs and activities of the Utah State Bar in the prior year.

NOMINEES:

<u>NOMINEE</u>	<u>NOMINATOR</u>	<u>PUBLIC?</u>
Evan Strassberg <i>No prior award.</i>	David Parkinson	Yes
Brent Huff <i>No prior award.</i>	Jordan Brown	Yes

PAST RECIPIENTS AND NOMINEES:

Past Recipients	Other Nominations That Year
2023 Darcy M. Goddard	Colin King, Cassie Medura, William P. Morrison, Jonathan Winn
2022 Laura Milliken Gray	Robert S. Clark, Kevin Daniels, Kristen Fadel, Debra Nelson, Noella Sudbury
2021 Joni J. Jones	Wally Bugden, Richard Burbidge, Abby Dizon-Maughan, Rick Haderlie, George Hofmann, Andrew Morse, V. Lowry Snow, Ann Marie Taliaferro, Christopher Von Maack
2020 James W. McConkie II	Doug Farr, Elizabeth (Terry) Dunning, Brad Parker, Jonathan Peck, Lauren Scholnick, Margaret Plane, Michael Liechty, Richard Mauro
2019 Paul C. Burke	Ross C. Anderson, Peter W. Billings, Patricia Christensen, Susan Griffith, John Huber, Gary Johnson, Anthony Plachy
2018 Karra Porter	Peter Billings, Gary Johnson, Rick Nydegger, Pamela Vickery
2017 Paul M. Simmons	Mark Moffat and Annie Taliaferro, Jeff Hunt
2016 Annette Jarvis Bruce Maak	Laura Dupaix, Kent Scott, Joan Watt, Fran Wikstrom
2015 Ron Yengich	Steven D. Peterson

RECOMMENDATION:

Margaret Plane

**UTAH STATE BAR AWARDS COMMITTEE
AWARD RECOMMENDATION**

TO: Utah State Bar Commission
DATE: June 21, 2024
RE: AWARD RECOMMENDATION – JUDGE OF THE YEAR

CRITERIA:

Awarded to a Utah Judge or Justice whose career exemplifies the highest standards of judicial conduct for integrity and independence; who is knowledgeable of the law and faithful to it; who is unswayed by partisan interests, public clamor or fear of criticism; patient, dignified and courteous to all who appear before the court; endeavors to improve the administration of justice and public understanding of, and respect for, the role of law in our society.

NOMINEES:

<u>NOMINEE</u>	<u>NOMINATOR</u>	<u>PUBLIC?</u>
Hon. Marvin D. Bagley <i>No prior award.</i>	Scott Burns	Yes
Hon. Suchada Bazelle <i>No prior award.</i>	Brent Bartholomew	Yes

PAST RECIPIENTS AND NOMINEES:

Past Recipients	Other Nominations That Year
2023 Hon. David O. Nuffer	Hon. James D. Gardner, Hon. George Harmond
2022 Hon. Laura S. Scott	Hon. Patrick W. Corum, Hon. Angela Fannesbeck, Hon. Ryan Harris, Hon. Constandinos Himonas, Hon. Noel S. Hyde, Hon. Derek Pullan
2021 Hon. Brendan P. McCullagh	Hon. David Hamilton, Hon. Dee Benson, Hon. Douglas Nielsen, Hon. James Blanche, Hon. Kate Appleby, Hon. Laura Scott, Hon. Noel Hyde, Hon. Royal Hansen, Hon. Constandinos Himonas, Hon. Thomas Kay
2020 Hon. Kate Appleby	Hon. David Hamilton, Hon. Douglas Nielsen, Hon. James Blanche, Hon. Laura Scott, Hon. Noel Hyde, Hon. Royal Hansen, Hon. Constandinos Himonas, Hon. Thomas Kay
2019 Hon. John Baxter	Hon. James Gardner, Hon. Diana Hagen Hon. Kimberly Hornak, Hon. Thomas Kay, Hon. Eric Ludlow, Hon. David Nuffer, Hon. Paul M. Warner, Hon. Brooke Wells, Hon. Jeffrey C. Wilcox
2018 Hon. Thomas Higbee	Hon. Mary Noonan, Hon. Doug Thomas
2017 Hon. Fredric Voros, Jr., Hon. Stephen Roth	Hon. Robert K. Hilder (Deceased.)
2016 Hon. C. Dane Nolan	
2015 Hon. Claudia Laycock	Hon. Brooke C. Wells, Hon. Carolyn B. McHugh, Hon. John R. Morris, Hon. Augustus Chin, Hon. Thomas L. Kay, Hon. David Nuffer, Hon. Paul M. Warner, Hon. Royal I. Hansen, Hon. Glen R. Dawson, Hon. Thomas L. Kay

RECOMMENDATION:

Tie vote in Admissions Committee Meeting. Commission to determine.

Christy Abad

From: info@utahbar.org <webhost@utahbar.org>
Sent: Tuesday, May 28, 2024 4:30 PM
To: Christy Abad
Subject: New submission from Nomination Bar Awards

Nominator Name

Scott Burns

Bar Number

04283

Email address

burnslaw7@gmail.com

Date

05/28/2024

I The Above, Desire to Nominate the Following

Utah State Bar Member

Nominee's Name

Marvin Bagley

Award

Judge of the Year (Summer Convention)

REFERRING TO THE AWARD CRITERIA, IN 400 WORDS OR LESS, PLEASE STATE THE REASON FOR THE NOMINATION, I.E. THE NOMINEE SHOULD RECEIVE THIS NOMINATION FOR THE FOLLOWING REASONS OR BASED UPON THE FOLLOWING FACTS OR EVENTS:

Judge Marvin D. Bagley has served the Utah Judiciary for many years with, I believe, distinction. I've never nominated anyone for anything before, but when I received this notification, I thought "if anyone deserves to be recognized, it is Judge Bagley." I submit that you would be hard pressed to find an attorney, a litigant, a juror, a citizen observer or, most important, staff members, who would not agree with me when I state that this Judge is humble, kind, patient, and yet makes clear and timely decisions and is not afraid to speak plainly when required -- he does not demand respect because of his title and the robe, he receives respect because of the manner in which he treats people and conducts his Court. I have practiced before Judge Bagley for over a decade and, whether he rules for or against an attorney (including me) there is never any question, and one never gets upset, because this Judge explains himself and is open to any inquiry regarding the basis of his decision. In addition, Judge Bagley is scholarly, and while he tries to project humility with respect to all aspects of his life, I have read many of his opinions and it is clear that he remains current on legislative changes and all recent decisions in our state of Utah and nationally. Judge Bagley has tirelessly travelled throughout the Sixth Judicial District (Sanpete, Sevier, Piute, Garfield, Kane, and Wayne counties) and nobody can ever remember him complaining, disparaging anyone or anything but, rather, he takes the bench each and every time with a positive attitude and warm greetings for all that may be present in his courtroom. Finally, and I'm sure other rural Judges have been recognized in the past, but it would be refreshing to see a well deserving Judge recognized for doing the job, day in and day out for years, in a manner that exemplifies the highest standards of the Court, with the rare combination of humility and exceptional legal skills.

Please select one:

My nomination is public and I give permission for my nomination to be shared with the nominee and published, whole or in part, by the Utah State Bar.

Christy Abad

From: info@utahbar.org <webhost@utahbar.org>
Sent: Friday, May 31, 2024 4:20 PM
To: Christy Abad
Subject: New submission from Nomination Bar Awards

Nominator Name

Brent Bartholomew

Bar Number

04269

Email address

bbartholomew@utcourts.gov

Date

05/31/2024

I The Above, Desire to Nominate the Following

Utah State Bar Member

Nominee's Name

Suchada Bazzelle

Award

Judge of the Year (Summer Convention)

REFERRING TO THE AWARD CRITERIA, IN 400 WORDS OR LESS, PLEASE STATE THE REASON FOR THE NOMINATION, I.E. THE NOMINEE SHOULD RECEIVE THIS NOMINATION FOR THE FOLLOWING REASONS OR BASED UPON THE FOLLOWING FACTS OR EVENTS:

Judge Suchada Bazzelle has honorably served as a juvenile court judge in the Fourth District since 2007. Among her many contributions, Judge Bazzelle instigated a Safe Babies Court, which is a pilot program for better serving children zero to three years of age. By it providing special attention and intensive services to families early on in the child welfare court process and the early stages of child development, parents are more likely to retain custody of their children, or if they have been removed, to be reunified with them more quickly. Due to the success of the Safe Babies Court, it has been replicated elsewhere in the state. In addition to taking on the added responsibility of the Safe Babies Court, Judge Bazzelle is on the Judicial Council, which addresses important issues for the Utah State judiciary as a whole, and she has also served as chair for the Board of Juvenile Court Judges. She has not only held formal leadership positions, but her colleagues on the bench listen to her experience-driven, sage advice when facing challenging cases of their own.

Judge Bazzelle views each case that comes before her as unique. Understanding that each youth and family has a different history and distinct needs allows her to focus on what will help them succeed. For those cases that must be tried, Judge Bazzelle listens carefully and masterfully interweaves the facts with relevant case law to arrive at sound conclusions for the orders that she issues.

Judge Bazzelle is an outstanding juvenile court judge and an ambassador of good will for the entire Utah state judiciary.

Please select one:

My nomination is public and I give permission for my nomination to be shared with the nominee and published, whole or in part, by the Utah State Bar.

**UTAH STATE BAR AWARDS COMMITTEE
AWARD RECOMMENDATION**

TO: Utah State Bar Commission

DATE: June 21, 2024

RE: AWARD RECOMMENDATION – SECTION OF THE YEAR

CRITERIA:

Awarded to a Section of the Utah State Bar that has made outstanding contributions of time and talents to Bar activities as well as provided outstanding services, programs and/or activities for Bar members and the public at large during the past year. The Section serves the Utah State Bar mission of being a united, inclusive organization - serving the legal profession and the public.

NOMINEES:

<u>NOMINEE</u>	<u>NOMINATOR</u>	<u>PUBLIC?</u>
Young Lawyers' Division 1989, 1997, 2002, 2004, 2008, 2015	Ashley Biehl	Yes
CyberLaw Section 2018	Robert Snyder, et al snyderob@gmail.com	Yes
Paralegal Division 2007 2015 Liberty Bell Award		Yes

PAST RECIPIENTS AND NOMINEES:

Past Recipients	Other Nominations That Year
2023 Business Law Section	
2022 Business Law Section	Appellate Practice Section
2021 Intellectual Property Section	
2020 Indian Law Section	Litigation Section
2019 Litigation Section	
2018 Cyberlaw Section	IP Section
2017 Limited Scope Section	LGBT & Allied Lawyers, IP Section, Family Law Section
2016 Bankruptcy Section	Estate Planning Section
2015 Young Lawyers Division	
2014 Intellectual Property Section	Young Lawyers' Division
2013 Solo, Small Firm, and Rural Practice Section	Appellate Practice Section, Juvenile Law Section, Young Lawyers' Division
2012 Estate Planning Section	Elder Law Section, Young Lawyers Division
2011 Elder Law Section, Young Lawyers Division	
2010 Military Law Section	
2009 Appellate Practice	Constitutional Law Section, Solo, Small Firm and Rural Practice Section
2008 Young Lawyers Division	Young Lawyers Division, Estate Planning Section, IP Section
2007 Paralegal Division	Banking and Finance Section
2006 Litigation Section	Banking & Finance Section, Paralegal Division
2005 ADR Section	

RECOMMENDATION:

Young Lawyers Division

Christy Abad

From: info@utahbar.org <webhost@utahbar.org>
Sent: Wednesday, April 17, 2024 2:50 PM
To: Christy Abad
Subject: New submission from Nomination Bar Awards

Nominator Name

Ashley Biehl

Bar Number

17797

Email address

ash.biehl@gmail.com

Date

04/17/2024

I The Above, Desire to Nominate the Following

Utah State Bar Section

Nominee's Name

Ashley Biehl

Award

Section of the Year Award (Summer Convention)

REFERRING TO THE AWARD CRITERIA, IN 400 WORDS OR LESS, PLEASE STATE THE REASON FOR THE NOMINATION, I.E. THE NOMINEE SHOULD RECEIVE THIS NOMINATION FOR THE FOLLOWING REASONS OR BASED UPON THE FOLLOWING FACTS OR EVENTS:

I think that the Young Lawyers Division deserves recognition this year because we had a huge year, rebounding in amazing fashion after covid. This year, we also added liaisons to the Law Related Education Committee, and the Innovations in Law Practice Committee, expanding our reach and voice to advocate as young lawyers in new spaces. We also voted and filed a petition with the CLE commission to create a carry-over credit program, which would benefit young lawyers who are having families, by being able to more efficiently plan when to do CLEs.

We hosted a social at a Bee's game last summer that brought out 40 lawyers and their families. We also hosted our opening social at the Aquarium, which was the best attended event in over 5 years! In early 2024, we sent out a state-wide survey on young lawyer well-being and received almost 300 responses that we are using to assess needs and create programs specifically to help young lawyers where they need it most. This information will be invaluable in creating programming moving forward.

Our Wills for Heroes events are so hotly attended that we have a several months long wait list, and we hold events state-wide, from Logan down to St. George. YLD's Veteran's Clinic is an absolutely unsung hero program. Each and every month, they serve dozens of veterans across a variety of subject areas with the assistance of volunteers at the Veteran's Hospital in Salt Lake. YLD hosted a CLE at the Spring Convention, and is hosting a mediation CLE in the coming months. We host the Law Day lunch, and award the Liberty Bell and Young Lawyer of the Year awards each year.

Our ABA rep is working with YLD executive council with the idea of Utah potentially hosting the ABA Young Lawyers Western Summit next year (2024-2025).

Our reach is expanding and YLD is back with a force. Our executive team is passionate and dedicated to improving the practice of law for young lawyers and engaging more and more lawyers across the state. Thank you for your consideration.

Please select one:

Christy Abad

From: info@utahbar.org <webhost@utahbar.org>
Sent: Wednesday, June 12, 2024 2:08 PM
To: Christy Abad
Subject: New submission from Nomination Bar Awards

Nominator Name

Emily Lee

Bar Number

14794

Email address

elee@utahbar.org

Date

06/12/2024

I The Above, Desire to Nominate the Following

Utah State Bar Committee

Nominee's Name

Character and Fitness Committee

Award

Committee of the Year Award (Summer Convention)

REFERRING TO THE AWARD CRITERIA, IN 400 WORDS OR LESS, PLEASE STATE THE REASON FOR THE NOMINATION, I.E. THE NOMINEE SHOULD RECEIVE THIS NOMINATION FOR THE FOLLOWING REASONS OR BASED UPON THE FOLLOWING FACTS OR EVENTS:

The Character and Fitness Committee operates under the purview of the Admissions Committee. They review every application for admission submitted the Utah State Bar and determine whether the applicant should be approved for admission. They spend countless hours reviewing applications and investigations as well as sitting on panels for informal interviews and formal hearings. The Office of Admissions relies heavily on this committee to ensure that the those who are admitted to the Utah State Bar are of the utmost character and they do it all without very little recognition. I fully stand by this nomination.

Please select one:

My nomination is public and I give permission for my nomination to be shared with the nominee an published, whole or in part, by the Utah State Bar.

**UTAH STATE BAR AWARDS COMMITTEE
AWARD RECOMMENDATION**

TO: Utah State Bar Commission

DATE: June 21, 2024

RE: AWARD RECOMMENDATION – COMMITTEE OF THE YEAR

CRITERIA:

Awarded to a Committee of the Utah State Bar that has made outstanding contributions of time and talents to Bar activities as well as provided outstanding services, programs and/or activities for Bar members. The Committee serves the Utah State Bar mission of being a united, inclusive organization - serving the legal profession and the public.

NOMINEES:

<u>NOMINEE</u>	<u>NOMINATOR</u>	<u>PUBLIC?</u>
Character and Fitness Committee <i>2002 Award Recipient</i>	Emily Lee	Yes
Innovation in Law Practice Committee <i>2018 Award Recipient</i>	David Clark	Yes
Unauthorized Practice of Law Committee <i>2011 Award Recipient</i>	Maribeth LeHoux	Yes

PAST RECIPIENTS AND NOMINEES:

Past Recipients	Other Nominations That Year
2023 Ethics & Discipline Committee of the Utah Supreme Court	
2022 Licensed Paralegal Practitioner Committee	
2021 Governmental Relations Committee	
2020 CLE Advisory Committee	
2019 Bar Journal Committee	
2018 Innovation in Law Practice Committee	
2017 Governmental Relations Committee	
2016 Utah State Bar Leadership Academy	
2015 Disaster Legal Response Committee	
2014 Civics Education Committee	Disaster Legal Response Committee
2013 Budget and Finance Committee	
2012 Pro Bono Commission	
2011 Unauthorized Practice of Law	
2010 Bar Examiner Committee	
2009 New Lawyer Training Program	
2008 Admissions Committee	
2007 Bar Journal Committee	Unauthorized Practice of Law Committee, New Lawyer CLE Committee
2006 Ethics Advisory Opinion Committee	New Lawyer CLE Committee, Governmental Relations Committee, UPL Committee
2005 Governmental Relations Committee	

RECOMMENDATION:

Character & Fitness Committee

TAB

4

Utah State Bar®

M E M O R A N D U M

TO: The Board of Bar Commissioners

FROM: Beth Kennedy, Utah State Bar Ethics Counsel

RE: Proposed amendments to the rules governing the Ethics Advisory Opinion Committee

DATE: June 17, 2024

On behalf of the Ethics Advisory Opinion Committee (EAO Committee), I am requesting that the Board of Bar Commissioners approve amendments to the rules governing the EAO Committee. There are two sets of rules: (i) Ethics Advisory Opinion Committee Rules of Procedure, and (ii) Rules Governing the Ethics Advisory Opinion Committee.

The primary purpose of the proposed changes is to allow the EAO Committee to interpret Rules Governing the Utah State Bar to the extent those rules affect lawyers' ethical obligations.

Background

The role of the EAO Committee is to issue opinions providing guidance on the Utah Rules of Professional Conduct. The Committee's opinions provide a safe harbor—under the Rules of Lawyer Discipline, Disability, and Sanctions, the Office of Professional Conduct “may not prosecute a Utah Lawyer for conduct that complies with an ethics advisory opinion that has not been withdrawn at the time of the conduct in question.” R. 11-522.

But it has become clear that the Rules of Professional Conduct are not the only place where lawyers' ethical obligations are provided, however. Specifically, recently, the EAO Committee was presented with a request for an opinion on whether accepting fees through

third-party payment processors (like Venmo, Paypal, etc.) complies with a lawyer's ethical obligations to safeguard client property.

This question requires an interpretation of Rule 1.15 of the Utah Rules of Professional Conduct (safekeeping property). But it also requires an interpretation of Rule 14-1001 of the Rules Governing the Utah State Bar—the rule that requires that “all client funds shall be placed into” an IOLTA account. The EAO Committee is therefore faced with a dilemma because its authority under the rules currently doesn't allow it to answer the question before it.

Proposed Changes

The proposed substantive changes expand the EAO Committee's authority to interpret the Rules Governing the Utah State Bar to the extent those rules impose ethical obligations upon lawyers.

Additional minor proposed changes are as follows:

- Change the title of the Rules Governing the EAO Committee to be consistent with the Rules of Procedure;
- Reference rule 11-522 (the safe harbor provision) to make clear that the mandate to OPC is coming from the rules, not the EAOC;
- Update the safe harbor reference to reflect the language of the rule (“may,” not “shall”); and
- Change the requirements of reporting to this Board to an annual requirement (rather than a quarterly requirement) to reflect the Board's and EAO Committee's current practice.

Conclusion

The EAO Committee requests that the Board of Bar Commissioners approve the proposed changes to the Ethics Advisory Opinion Committee Rules of Procedure and Rules of Governance.

Rules Governing the Ethics Advisory Opinion Committee
Rules of Governance

I. Enabling Authority.

The Ethics Advisory Opinion Committee (“the Committee”) shall be a standing committee of the Utah State Bar (“the Bar”). The Committee is the body designated by the Board of Bar Commissioners of the Utah State Bar (“the Board”) to consider requests for advisory opinions concerning the ethical propriety of professional or personal conduct of Bar members and to issue and publish formal written opinions in appropriate cases. Its duties, authority and procedures are specifically set forth in the Rules of Procedure of the Ethics Advisory Opinion Committee (“the Rules”), as approved and amended from time to time by the Board.

II. General Responsibility.

Pursuant to its Rules, the Committee shall receive and respond to requests for ethics advisory opinions concerning Utah lawyers’ ethical behavior under the Rules of Professional Conduct and the Rules Governing the State Bar adopted by the Utah Supreme Court.

III. Ethics Opinions and Letter Responses.

The Committee shall respond to all requests for ethics advisory opinions either by issuing a formal Ethics Opinion to be published and applicable to all affected members of the Bar, or by issuing a Letter Response to the requesting party, as the Committee deems appropriate. The Committee will not issue “informal opinions,” but may respond to a request for an ethics advisory opinion by Letter Response if, in Committee’s judgment, the request does not warrant the issuance of a formal Ethics Opinion.

IV. Relation to Office of Professional Conduct.

The Committee shall be independent from the Office of Professional Conduct of the Utah State Bar. However, the Committee’s Rules shall provide that the Committee shall include one lawyer designated by that Office to sit as a non-voting member of the Committee and serve as consultant to the Committee.

V. Effect of Ethics Opinions.

Pursuant to rule 11-522 of the Rules Governing Lawyer Discipline, Disability, and

Sanctions. The Office of Professional Conduct ~~shall~~ may not prosecute a Utah lawyer for conduct that is in compliance with an ethics advisory opinion that has not been withdrawn at the time of the conduct in question. No court is bound by an ethics opinion's interpretation of the Utah Rules of Professional Conduct.

VI. Reconsideration and Review Procedures.

(a) **Petition for Review.** Ethics Opinions and Letter Responses issued by the Committee are subject to review by the Board pursuant to the procedures set forth in this Article VI.

- (i) **Ethics Opinions.** Within the times specified in § VI(b), any member of the Bar in good standing, or any other person upon a showing of good cause, may petition the Board for review of an Ethics Opinion issued by the Committee by filing a written request for reversal or modification of the Ethics Opinion or for other relief, stating the bases in fact, law or policy for the request. A petition for review under this provision need not be preceded by a request for reconsideration to the Committee. However, a reconsideration request is optional under the Committee's Rules and does not preclude or prejudice a subsequent, timely-filed petition for review to the Board.
- (ii) **Letter Responses.** A recipient of a Letter Response may petition the Board for review of the Letter Response only by first filing a request for reconsideration of the letter by the Committee under the Committee's Rules. Upon final disposition of the request for reconsideration by the Committee, the person may seek review of the Committee's action by filing with the Board a petition for review, stating the bases in fact, law or policy for the request and the requested relief.

(b) **Time for Review.**

- (i) **Ethics Opinions.** Any person who seeks Board review of an Ethics Opinion must file a petition for review within 30 days after the earlier of (1) the person's receipt of service of the Ethics Opinion or the Committee's final disposition of a request for reconsideration, as applicable, or (2) the last day of the last calendar month printed on the face of the Utah Bar Journal containing notice of the Ethics Opinion.
- (ii) **Letter Responses.** A recipient of a Letter Response who seeks

Board review of a Letter Response under § VI(a)(ii) must file a petition for review within 30 days after the Committee's issuance of a final response to a request for reconsideration or upon the denial of the request for reconsideration by the expiration of time as specified in the Committee's Rules.

- (c) Notice of Petition for Review. Any person filing a petition for review of an Ethics Opinion or a Letter Response with the Board shall serve a copy of the petition on the Chair of the Committee.
- (d) Effect Pending Appeal. Notwithstanding the filing of a petition for review of an Ethics Opinion pursuant to these provisions, the Ethics Opinion shall remain in full force and effect for the period during which the review is pending, unless the Board, upon motion or sua sponte, issues a stay pending appeal.
- (e) Procedure by Board Upon Receipt of Timely Petition for Review. Upon receipt of a timely petition for review of an Ethics Opinion or Letter Response, the Board, or a subcommittee of the Board specifically designated for such task, shall review the petition. The Board or subcommittee may affirm, overrule or remand the Opinion or Letter Response to the Ethics Advisory Committee, after conducting such procedures as it deems appropriate, which may, but need not, include a stay of enforcement of the Opinion, requests for comment from members of the Bar, amicus briefs, hearings, or any other such proceedings as the Board in its discretion deems appropriate.
- (f) Out-of-Time Review. A Utah lawyer in good standing who does not meet the time requirements of § VI(b)(i) may at any time file with the Board a petition for review of an Ethics Opinion that otherwise meets the requirements of § VI(a)(i). The Board will refer any petition for review filed under this section to the Committee for initial consideration and recommendation. Upon receipt of the recommendation of the Committee, the Board will take such action on the petition for review as it deems appropriate.

VII. Publication and Reports to the Board

- (a) Publication. The Committee shall publish all Ethics Opinions by submitting official copies to (i) the Executive Director of the Bar and (ii) a person designated by the Executive Director, who will include the full text of the Opinions on the Bar's Internet website and provide a timely, prominent notice on the Bar's "home page" of the issuance of new opinions. The Committee shall also take reasonable steps to make the opinions available to other commercial and non-profit publishers of legal information..

- (b) ~~Quarterly Annual~~ Summaries. No less frequently than ~~quarterly annually~~, the Chair of the Committee or the Chair's designee shall give the Board a summary of the Ethics Opinions issued by the Committee since the last such report and any significant Letter Responses recently issued by the Committee or other notable Committee activity .
- (c) Annual Report. The Chair of the Committee shall submit a written annual report to the Board by March 1 of each year, summarizing the actions taken by the Committee in the previous calendar year. The report should include information concerning the number of requests for opinions submitted to the Committee, the number of opinions issued, the general issues addressed in the opinions, and a summary of other matters such as Letter Responses processed by the Committee.



The foregoing Rules ~~Governing the Ethics Advisory Opinion Committee of the Utah State Bar and review of that Committee's actions by the Board of Bar Commissioners~~ were adopted by resolution of the Board of Bar Commissioners at its meeting of January 26, 2001 and amended April 27, 2007 and June 21, 2024.

**Ethics Advisory Opinion Committee
Rules of Procedure**

I. Duties and Authority.

(a) Duties. The Ethics Advisory Opinion Committee (the “Committee”) of the Utah State Bar (the “Bar”) shall:

- (1) Consider and dispose of requests for advisory opinions on the ethical propriety of anticipated professional or personal conduct of Bar members;
- (2) Prepare and issue formal written opinions in appropriate cases;
- (3) Prepare and issue informal letter responses in other cases;
- (4) Fully inform the Board of Bar Commissioners (the “Board”) of all opinions that the Committee issues; and
- (5) Publish all formal opinions where they will be available to Utah lawyers and the public at large.

(b) Authority.

- (1) Interpretive Authority. Committee opinions shall interpret the Rules of Professional Conduct adopted by the Utah Supreme Court, and also may interpret the Rules Governing the Utah State Bar to the extent those rules impose ethical obligations upon lawyers, but except as necessary to the opinion, shall not interpret other law.
- (2) Requests Outside Committee Authority. The following requests are outside the Committee’s authority:
 - (i) Requests for approval of past conduct, unless it or similar conduct is likely to recur, or the Board requests a specific opinion;
 - (ii) Requests for opinions on conduct of specific lawyers that is the subject of formal dispute resolution proceedings, including, but not limited to, Bar disciplinary proceedings and civil, criminal and administrative proceedings, except when requested by a tribunal with jurisdiction over the matter; and
 - (iii) Requests for legal, rather than ethics opinions.

- (3) Requests Within Committee Authority. A request that is otherwise within the Committee's authority may be declined by the Committee in its discretion if:
- (i) The request does not involve a significant subject or involves isolated conduct; or
 - (ii) The request is clearly resolved by applicable Committee opinions, the Rules of Professional Conduct, statutes or case law.

II. Membership.

- (a) Number of Voting Members. The Committee shall consist of up to 14 voting members. At least one voting member should be a sitting or former judge.
- (b) Qualifications of Voting Members. Voting members shall be active members of the Bar in good standing. Members shall be willing to perform Committee obligations in a timely way and shall have demonstrated the ability to craft well-reasoned, articulate opinions.
- (c) Term of Appointments. Appointments shall be for three-year terms running concurrently with the Bar's fiscal year beginning July 1, with approximately one-third of the terms expiring each June 30.
- (d) Manner of Appointments and Selection Panel. The President of the Bar shall appoint the Committee Chair (the "Chair") and any judicial member. The Ethics Advisory Opinion Committee Selection Panel (the "Selection Panel") shall appoint the other members. The Selection Panel shall consist of the Bar President, the Bar Commissioner who serves as liaison to the Committee, and the Chair.
- (e) Selection Panel Procedure. The Selection Panel shall proceed as follows:
 - (1) Prior to the first day of July of every year, the Selection Panel shall solicit applications for members by publishing a notice in the Utah Bar Journal or other approved publication. The notice shall describe the Committee, its duties and the qualifications for its members.
 - (2) Interested attorneys shall submit written applications outlining their areas of practice and interest in serving on the Committee.
 - (3) The Selection Panel shall appoint qualified members, with due regard for balance among substantive practice areas, type of practice (small firm, government, etc.), geographical location, experience and other relevant factors.

- (f) Lay Member. The Selection Panel may appoint a Utah resident who is not an attorney as a non-voting member.
- (g) Office of Professional Conduct Consultant. An attorney from the Office of Professional Conduct (the “Office of Professional Conduct”) may serve as a voting member of the Committee.
- (h) Associate General Counsel for The Bar. The Bar’s Associate General Counsel or other Bar attorney who answers “Ethics Hotline” questions may serve as an ex- officio member of the Committee.
- (i) Default Resignation. A member who is absent from four consecutive regularly scheduled meetings shall be deemed to have resigned unless, prior to the next regularly scheduled meeting after four consecutive absences, the member serves on the Chair a written statement of commitment to continue as an active member.
- (j) Unfilled Terms. The Selection Panel shall fill vacancies created by resignation, death, default resignation and otherwise prior to normal termination of an appointment, but without having to follow otherwise required notice procedures.
- (k) Vice-Chair and Secretary. The Chair may designate members of the Committee as Vice-Chair and Secretary.

III. Procedure.

- (a) Requests for Opinions.
 - (1) The Board, any member of the Bar in good standing or other person with a significant interest in obtaining an advisory opinion on legal ethics may request an opinion.
 - (2) Requests shall be in writing and filed with the Committee, the Board or the Office of Professional Conduct. Requests filed with the Board or the Office of Professional Conduct shall be forwarded to the Committee.
 - (3) Requests shall include:
 - (i) A brief description of the facts;
 - (ii) A concise statement of the issue presented;
 - (iii) Reference to relevant Rules of Professional Conduct; and

- (iv) Citations to relevant ethics opinions, judicial decisions and statutes.
- (b) Disposition of Requests. The Committee may dispose of a request by issuing, in its discretion:
 - (1) A formal Ethics Opinion; or
 - (2) A Letter Response declining the request pursuant to § I(b)(2) or § I(b)(3).
- (c) Committee Procedures.
 - (1) The Chair or the Chair's designee shall review the request and make a preliminary determination on whether the request (A) must be declined as outside the scope of the Committee's authority, (B) should be declined in the Committee's discretion, or (C) should be the subject of an opinion.
 - (2) The Committee shall review the preliminary determination of the Chair or the Chair's designee.
 - (3) The Committee shall consider whether its analysis and resolution of the issues discussed in the request would materially benefit from the views of potentially affected or interested persons and organizations. The Committee may (A) seek the views of Bar members through appropriate Bar sections and committees or through a "Request for Comment on a Pending Ethics Issue," published in the Utah Bar Journal or posted on the Bar's web site, (B) invite or approve requests for oral or written presentations to the Committee, or (C) consult with the Office of Professional Conduct.
 - (4) If the request exceeds the authority of the Committee or the Committee determines to decline the request, the Committee shall issue a letter pursuant to § III(b)(2).
 - (5) If the request is within the Committee's authority and the Committee determines to issue an opinion,
 - (i) The Chair shall assign the request to one or more Committee members, who shall prepare a draft opinion within the time as the Chair designates.
 - (ii) The Chair shall circulate the draft opinion to the Committee and place it on the agenda for the next Committee meeting.

- (iii) The Committee shall consider the draft opinion.
- (iv) Draft opinions may be returned to the opinion drafters for reconsideration in light of the comments of the Committee members.
- (v) A draft opinion shall become an Ethics Opinion of the Committee by majority vote of the voting members present at a regularly or specially scheduled meeting of the Committee. If the principal issues of a draft opinion have been discussed in at least one regularly or specially scheduled Committee meeting, the opinion may be approved by majority vote without a further meeting. The Chair may solicit votes by any appropriate means, including facsimile, e-mail or telephone polling.
- (vi) One or more Committee members may issue dissenting or concurring opinions, which shall be included with any main opinion issued by the Committee.

- (6) Members should recuse themselves when they may not be able to address an issue impartially.

(d) Publication Procedures.

- (1) The Committee shall provide prompt notice of its Ethics Opinions, including information about seeking review of opinions by the Board:
 - (i) To the person who requested the opinion, by mail; and
 - (ii) To members of the Bar and the public by publishing the opinion or a summary in the Utah Bar Journal. The Committee shall also make available the full text of the opinion for publication on the Bar's web page.
- (2) Unless the Committee or the Board orders otherwise, an Ethics Opinion is effective when issued by the Committee.

(e) Reconsideration and Appeal Procedures.

(1) Ethics Opinions.

- (i) Within 30 days after the earlier of receipt of notice of issuance of an Ethics Opinion or the last day of the last calendar month printed on the face of the Utah Bar Journal containing the publication of an Ethics Opinion under § III(d)(1)(ii), a member

of the Bar, or any other person upon a showing of good cause, may either

- (A) file a petition for review with the Board, requesting reversal or modification of the Ethics Opinion and stating the basis in fact, law or policy for the request, or
 - (B) file a request for reconsideration with the Committee.
- (ii) A request for reconsideration under § III(e)(1)(i)(B) is optional and is not a required condition for seeking Board review. If this option is selected, however, the provisions of § III(e)(2)(ii) will apply to the request, and the time for submitting a petition for review to the Board is governed by § III(e)(2)(iii).
- (iii) Notwithstanding the filing of a request for review of an Ethics Opinion pursuant to this § III(e)(1), the Opinion shall remain in full force and effect for the period during which the review is pending, unless the Board, in its discretion, issues a stay pending the outcome
- (2) Letter Responses. Within 30 days of receipt of a Letter Response under § III(b)(2), the recipient may submit to the Committee a written request for reconsideration, stating the basis in fact, law or policy for the request. The recipient may also request oral argument.
- (i) Condition for Board Review. No person may seek Board review of a Letter Response until a request for reconsideration has been filed with the Committee under this section and has become subject to final disposition by the Committee.
 - (ii) Denial by Operation of Time. If the Committee does not grant a request for reconsideration within 60 days of its filing with the Committee, the request may be deemed denied for purposes of seeking Board review. If the Committee does not issue a written, final disposition within 60 days after granting a request for reconsideration, the request may be deemed denied for purposes of seeking Board review. The Chair of the Committee may extend either, but not both, 60 day period in this section by up to 30 days by written notification to the party requesting reconsideration.
 - (iii) Review by the Board. Within 30 days after (A) receipt of notice of the Committee's final disposition of a request for

reconsideration of a Letter Response or (B) the operation of § III(e)(2)(ii), a recipient of a Letter Response may file with the Board a petition for review, requesting reversal or modification of the Letter Response and stating the basis in fact, law or policy for the request.

IV. Meetings.

- (a) Schedule. The Committee shall hold scheduled meetings every month except July and at such other times as the Chair may designate.
- (b) Location. The Committee may meet at the Utah Law and Justice Center or such other places as the Chair may designate.
- (c) Quorum. To conduct official business at a Committee meeting, more than 50% of the voting members must be present, either in person or by telephone or audio-visual conference call.
- (d) Minutes. The Secretary or other member of the Committee designated by the Chair shall prepare and the Committee shall approve minutes of Committee meetings.

V. Opinions.

- (a) All Opinions Formal. All Committee opinions shall be formal opinions. The Committee shall not issue informal opinions.
- (b) Effect. A lawyer who acts in accordance with an ethics advisory opinion enjoys a rebuttable presumption of having abided by the Utah Rules of Professional Conduct .
- (c) Publication. Ethics advisory opinions shall be published as soon as practicable as specified in § III(d)(1)(ii). The Chair or the Chair's designee shall also make reasonable efforts to obtain publication of opinions in appropriate compilations.

VI. Confidentiality.

The identity of persons or entities involved in a request for an opinion shall not be disclosed in the opinion without their consent. Committee members may not disclose the particulars of pending issues or circulate draft opinions to persons outside the Committee; provided, however, that: (a) members may be assisted by their partners, colleagues, employees, associates or law student volunteers in researching and drafting opinions; (b) members may discuss general principles of law and ethics as they relate to a pending issue with non Committee members; and (c) an attorney from the Office of Professional Conduct serving as a non-voting

consultant to the Committee may circulate draft opinions to members of the Office of Professional Conduct. Those assisting a Committee member and members of the Office of Professional Conduct must also observe the confidentiality requirements of this section.



The foregoing Rules were amended by resolution of the Board of Bar Commissioners at its meeting of June 21, 2024.

TAB
5

2024-2025 Executive Committee

Cara Tangaro

Kim Cordova

Erik Christiansen

Matthew Hansen

Olivia C. Shaughnessy

Tyler Young

TAB 6

Utah State Bar[®]

M E M O R A N D U M

TO: The Board of Bar Commissioners

FROM: Wes Harward and Michael Menssen, Co-Chairs of the Unauthorized Practice of Law Committee, and Maribeth LeHoux, Utah State Bar General Counsel

RE: Request for Formal Action in UPL Matter – Curtis Olsen

DATE: June 17, 2024

The Unauthorized Practice of Law (“UPL”) Committee is requesting that the Board of Bar Commissioners approve formal action seeking an injunction against Curtis Olsen, prohibiting him from engaging in the unauthorized practice of law. Mr. Olsen is not licensed in any jurisdiction but has been engaged in the unauthorized practice of law in Utah by creating wills, trusts, and other documents for clients.

I. Unauthorized Practice of Law

With few exceptions, Utah prohibits the practice of law by those who are either not licensed in the state or have not been admitted to the Sandbox under Standing Order 15. The regulation of the practice of law and rulemaking authority are vested in the Utah Supreme Court by Article VIII, Section 4 of the Utah Constitution.

The Supreme Court defined the practice of law in Special Practice Rule 14-802 and adopted multiple rules governing the unauthorized practice of law (UPL). See, for example, Rule 5.5 of the Utah Rules of Professional Conduct; Rule 14-111 of the Rules Governing the Utah State Bar, and Rule 11-504 of the Rules Governing Lawyer Discipline, Disability, and Sanctions. The Legislature, in turn, adopted Utah Code section 78A-9-103, which prohibits the practice of law without a license unless otherwise provided by law or court rule.

The code section empowers the Board of Bar Commissioners to institute any civil action or proceeding to enforce the prohibition. The Supreme Court, in Rule 14-111(a), expounded on this permission as follows:

No person who is not licensed to practice law in Utah as an attorney at law or as a foreign legal consultant or licensed paralegal practitioner may practice or assume to act or hold himself or herself out to the public as a person qualified to practice law or to carry on the calling of an attorney at law in Utah or licensed paralegal practitioner. Such practice, or assumption to act or holding out, by any such unlicensed person will not constitute a crime, **but this prohibition against the practice of law by any such person will be enforced by such civil action or proceedings, including writ, contempt, or injunctive proceedings**, as may be necessary and appropriate, which action or which proceedings the Bar will institute after Board approval.

(Emphasis added.)

Rule 11-504(a) provides that the Office of Professional Conduct (OPC) has the authority to engage persons accused of UPL in the discipline process. OPC has delegated that authority to the Office of General Counsel and, by extension, the Bar's UPL Committee.

The UPL Committee is comprised of lawyer and paralegal volunteers who investigate complaints of UPL. Complaints come to the Office of General Counsel through various channels, including the Bar's website, emails, phone calls, and letters. Once the General Counsel's office reviews a UPL complaint, if appearing to be substantiated, it sends the complaint to the committee for investigation. The Committee then recommends (1) no action, (2) a letter of understanding and admonishment or caution, (3) a cease-and-desist agreement, or (4) a formal resolution against the respondent. The Committee's recommendation depends on the severity, frequency, and documented evidence of UPL.

II. Investigation of Mr. Olsen by the UPL Committee

The UPL Committee has received multiple complaints regarding the activity of Curtis Olsen (“Olsen”). The first complaint was received in September 2011. At the time, a member of the UPL Committee spoke with Olsen, who agreed to change his website, allabouttrust.net, including by adding disclaimers. The changes were made, and a letter of understanding was sent in May 2012.

A second complaint was received in March 2013, this time from an attorney, who stated that his potential client had met with Olsen for the purpose of receiving legal advice. While an opening letter was sent, the UPL Committee was not able to pursue the complaint fully, since the complainant was not actually the party involved.

A third complaint was received in July 2016. This complaint stated that Olsen was claiming to be a paralegal, but was engaging in the creation of trusts and that his clients believed him to be an attorney. A letter of caution was sent.

A fourth complaint was received in September 2016, this time again from a lawyer. The lawyer had visited a senior living center to talk to the residents about estate planning, and was told that Olsen had already been there and had spoken to them. A cease and desist letter was sent after an investigation.

A fifth complaint was received in January 2020, again accusing Olsen of creating trust documents. During the investigation, Olsen claimed he never provided legal advice and, both to the investigator and on his website, implied he worked with attorneys. The investigation found that he never actually worked with attorneys. Another cease and desist letter was sent.

A sixth complaint was sent in October 2021 from a Washington state attorney, who said his client was referred to Olsen by a friend. Olsen offered to prepare a living trust, as well as

telling her to sell her stock holdings to put the proceeds in an annuity. The investigation of this complaint lead to major changes to Olsen's website and business, and he in fact stopped operating allabouttrust.net.

However, in February 2024, the UPL Committee received another complaint about Olsen, who was now operating a business called "Sword and Shield Estate Planning." This complaint was again from an attorney, who had a client who had previously worked with Olsen. The client presented the attorney with trust documentation, all of which was incorrectly notarized.

III. Conclusion

In light of the UPL Committee's multiple years of investigation of Mr. Olsen, his having entered multiple cease and desist agreements, and the Bar having received new, credible complaints since that time, the UPL Committee requests that the Board of Bar Commissions approve the initiation of formal action against Mr. Olsen for the unauthorized practice of law.

TAB 7

UTAH STATE BAR
Budget and Finance Committee
Financial Results as of May 31, 2024
and for the eleven months then ended

FINANCIAL STATEMENT HIGHLIGHTS

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

	Actual	Budget	Fav (unfav) \$ Variance	Fav (unfav) % Variance
YTD Revenue	7,537,995	7,518,441	19,554	0%
YTD Expenses	7,128,769	7,258,039	129,271	0%
YTD Net Profit/(Loss)	409,226	260,401	148,825	57%

YTD net profit is \$409,226 and is \$148,825 more than budgeted.

YTD Net Profit –Cash Basis: Adding back year-to-date depreciation expense of \$143,279 and deducting capital expenditures of \$189,591, the cash basis year-to-date net profit is approximately \$(46,312) lower.

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

Admissions: The Admissions department is currently reporting (\$58,230) an unfavorable variance compared to the budget. Revenues are up 3% from budget, or \$20,054. Expenses are 16%, or \$78,284 over budget, attributable to Program Services, Salaries & Benefits, and General & Administrative equally.

NLTP: NLTP revenues are at 138% of budget, and expenses are favorable at 89% of budget among all three functional expenses categories, creating a \$28,301 favorable variance YTD.

CLE: CLE is reporting a \$37,784 profit YTD. Revenues and expenses are at 94% and 91%, respectively. In-person CLE registrations are \$59,331 favorable, while video library sales are unfavorable (\$90,007).

Summer Convention: The Summer Convention performed (\$10,796) lower than expected YTD, although a profit of \$32,563 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 44% to offset net to the unfavorability in revenue.

Member Services: Total YTD Revenue is unfavorable (\$28,159). Program services are slightly under budget, which nets to a (\$7,667) unfavorability. This is attributable to Tava's huge success since its inception.

Public Services: Fiscal year 2024 budgeted grant revenue of \$109,539 in July 2023, which required recognition in fiscal year 2023. This was recognized as required, and thus contributes to the understatement of revenues of 33% of budget YTD. Total expenses are currently under budget by \$96,634 or 87%. A favorable variance is seen of \$20,885.

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Bar Operations: Bar Operations has seen a \$35,372 favorable variance to budgeted expenses YTD. Netted against a very favorable investment income, there is currently \$260,839 favorability YTD compared to budget.

Facilities: With a combination of rental revenues being at 76%, or \$(44,413) less than budgeted, and a current overspend for Program Services and G&A, an unfavorable variance of \$(95,517) is being recognized YTD.

Legal Services Innovation: The Sandbox has hired an additional full-time employee, and thus is reporting an unfavorable result of (\$17,156) YTD. However, application forms are now being processed. Albeit small, admissions revenues are expected to start covering some costs of the Sandbox moving forward.

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	<u>378,000</u>
Total	\$3,877,823
Estimated current cash reserve as of May 31, 2024	<u>\$4,309,524</u>
Sufficient/ (Deficient) Cash Reserve	<u>\$ 431,701</u>

**Utah State Bar
Income Statement
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
Licensing	4,784,060	4,883,768	4,946,252	(62,484)	99%	4,968,948	98%
Admissions	530,245	639,320	619,267	20,054	103%	641,787	100%
NLTP	46,950	73,863	53,547	20,316	138%	61,899	119%
OPC	30,949	30,515	37,193	(6,678)	82%	38,800	79%
CLE	612,652	607,050	646,031	(38,981)	94%	818,011	74%
Summer Convention	152,828	51,087	85,000	(33,913)	60%	85,000	60%
Fall Forum	47,275	93,925	72,792	21,133	129%	72,792	129%
Spring Convention	115,495	127,735	119,200	8,535	107%	119,200	107%
Member Services	298,950	313,958	342,116	(28,159)	92%	344,881	91%
Public Services	43,455	37,510	113,260	(75,750)	33%	113,303	33%
Bar Operations	222,938	403,219	177,753	225,466	227%	194,716	207%
Facilities	128,283	143,367	187,780	(44,413)	76%	210,806	68%
Innovation in Law	-	132,679	118,250	14,429	112%	129,000	103%
Total Revenue	7,014,080	7,537,995	7,518,441	19,554	100%	7,799,143	97%
Expenses							
Licensing	178,534	213,847	185,220	(28,627)	115%	277,027	77%
Admissions	470,076	563,862	485,578	(78,284)	116%	522,602	108%
NLTP	54,858	67,223	75,209	7,985	89%	85,054	79%
OPC	1,451,662	1,475,213	1,551,224	76,011	95%	1,693,689	87%
CLE	627,506	569,266	625,801	56,536	91%	781,283	73%
Summer Convention	244,757	18,524	41,641	23,117	44%	42,623	43%
Fall Forum	80,587	75,711	72,793	(2,918)	104%	72,793	104%
Spring Convention	108,445	113,557	119,199	5,642	95%	119,199	95%
Member Services	741,962	925,747	946,239	20,491	98%	1,051,348	88%
Public Services	595,981	639,874	736,509	96,634	87%	809,793	79%
Bar Operations	1,806,834	1,896,256	1,931,628	35,372	98%	2,113,518	90%
Facilities	353,762	416,337	365,233	(51,104)	114%	397,705	105%
Innovation in Law	-	153,351	121,765	(31,585)	126%	132,835	115%
Total Expenses	6,714,963	7,128,769	7,258,039	129,271	98%	8,099,469	88%
Other							
Net Profit (Loss)	\$ 299,117	409,226	\$ 260,401	\$ 148,825	157%	\$ (300,326)	-136%
Depreciation	145,178	143,279	144,237	958	99%	158,246	
Cash increase (decrease) from operations	444,295	552,505	404,638	147,867	137%	(142,080)	
Changes in operating assets/liabilities	(3,042,682)	(4,356,357)	(4,356,357)	-	100%	20,000	
Capital expenditures	(58,589)	(189,591)	(91,667)	(97,925)	207%	(157,000)	
Net change in cash	\$ (2,656,976)	\$ (3,993,443)	\$ (4,043,385)	\$ 49,942	99%	\$ (279,080)	1431%

Utah State Bar
Income Statement - Consolidated By Account
May 31, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	143,500	196,375	147,604	48,771	133%	146,472	134%
4002 · Admissions - Attorney Exam Fees	58,925	66,075	71,089	(4,994)	93%	71,069	93%
4003 · Admissions - Retake Fees	27,175	24,275	39,729	(15,454)	61%	39,729	61%
4004 · Admissions - Laptop Fees	63,730	96,458	98,347	(1,890)	98%	101,129	95%
4005 · Admissions - Application Forms	6,000	13,575	19,057	(5,482)	71%	20,099	68%
4006 · Transfer App Fees	47,300	82,850	63,344	19,506	131%	69,972	118%
4008 · Attorney - Motion	133,450	118,175	129,279	(11,104)	91%	141,219	84%
4009 · House Counsel	28,050	18,700	30,196	(11,496)	62%	32,028	58%
4010 · Section/Local Bar Support fees	103,174	107,281	104,713	2,568	102%	104,713	102%
4011 · Admissions LPP	2,200	2,300	2,594	(294)	89%	2,602	86%
4012 · Admissions Military Spouse	-	-	-	-	-	-	0%
4020 · NLTP Fees	45,150	74,100	53,925	20,175	137%	62,883	118%
4021 · Lic Fees > 3 Years	3,870,900	3,930,105	3,966,677	(36,572)	99%	3,967,112	99%
4022 · Lic Fees < 3 Years	206,155	230,425	238,452	(8,027)	97%	238,702	97%
4023 · Lic Fees - House Counsel	55,930	62,310	62,149	161	100%	62,149	100%
4024 · Lic Fees LPP	4,250	6,160	5,181	979	119%	5,202	118%
4025 · Pro Hac Vice Fees	195,425	208,100	203,914	4,186	102%	222,539	94%
4026 · Lic Fees - Inactive/FS	119,995	120,095	123,212	(3,117)	97%	123,058	98%
4027 · Lic Fees - Inactive/NS	223,335	220,185	228,636	(8,451)	96%	229,337	96%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	0%
4030 · Certs of Good Standing	18,280	19,280	21,419	(2,139)	90%	23,338	83%
4039 · Room Rental-All parties	50,448	45,466	83,162	(37,696)	55%	92,443	49%
4042 · Food & Beverage Rev-All Parties	59,850	73,739	87,386	(13,647)	84%	97,929	75%
4043 · Setup & A/V charges-All parties	1,124	1,161	372	789	312%	1,402	83%
4051 · Meeting - Registration	237,021	194,668	216,742	(22,074)	90%	216,742	90%
4052 · Meeting - Sponsor Revenue	88,150	89,100	75,988	13,112	117%	76,600	116%
4053 · Meeting - Vendor Revenue	22,250	24,525	27,325	(2,800)	90%	27,450	89%
4054 · Meeting - Material Sales	-	-	-	-	-	-	0%
4055 · Meeting - Sp Ev Registration	2,700	1,650	1,400	250	118%	1,400	118%
4060 · E-Filing Revenue	14,992	17,061	6,483	10,578	263%	6,483	263%
4061 · Advertising Revenue	201,773	210,913	239,217	(28,304)	88%	241,960	87%
4062 · Subscriptions	30	-	60	(60)	0%	60	0%
4063 · Modest Means revenue	8,350	8,000	9,228	(1,228)	87%	10,000	80%
4071 · Mem Benefits - Lexis	1,380	947	1,379	(432)	69%	1,379	69%
4072 · Royalty Inc - Bar J, MBNA, LM,M	9,602	11,965	14,033	(2,068)	85%	14,033	85%
4081 · CLE - Registrations	413,933	470,049	408,867	61,182	115%	449,231	105%
4082 · CLE - Video Library Sales	84,450	46,256	136,263	(90,007)	34%	233,106	20%
4090 · Tenant Rent	16,860	23,000	16,860	6,140	136%	19,032	121%
4093 · Law Day Revenue	1,500	1,000	2,952	(1,952)	34%	2,952	34%
4095 · Miscellaneous Income	9,120	26,614	20,731	5,883	128%	23,902	111%
4096 · Late Fees	86,800	89,300	105,474	(16,174)	85%	106,600	84%
4200 · Seminar Profit/Loss	105,637	69,671	81,531	(11,860)	85%	114,600	61%
Investment income	205,686	380,908	168,619	212,289	226%	185,488	205%
Total Revenue	6,974,580	7,382,816	7,313,568	69,248	101%	7,585,604	97%
Program Service Expenses							
5001 · Meeting Facility-external only	119,083	81,151	93,277	12,126	87%	104,128	78%
5002 · Meeting facility-internal only	20,989	23,576	23,502	(74)	100%	26,456	89%
5013 · ExamSoft	17,623	29,929	17,623	(12,306)	170%	17,623	170%
5014 · Questions	73,983	65,836	73,982	8,146	89%	73,982	89%
5015 · Investigations	854	833	1,496	663	56%	1,629	51%
5016 · Credit Checks	2,165	3,227	1,906	(1,321)	169%	2,169	149%
5017 · Medical Exam	320	800	160	(640)	500%	320	250%
5020 · Exam Scoring	-	-	-	-	-	-	0%
5025 · Temp Labor/Proctors	3,522	8,002	3,751	(4,251)	213%	3,772	212%
5030 · Speaker Fees & Expenses	59,905	12,772	46,991	34,219	27%	54,400	23%
5031 · Speaker Reimb. - Receipt Req'd	1,367	19,645	8,469	(11,176)	232%	9,148	215%
5035 · Awards	11,523	8,300	10,401	2,100	80%	11,492	72%
5037 · Grants/ contributions - general	41,500	38,150	33,375	(4,775)	114%	35,500	107%
5040 · Witness & Hearing Expense	2,178	191	2,666	2,475	7%	2,756	7%
5041 · Process Serving	454	894	401	(493)	223%	569	157%
5046 · Court Reporting	30	3,380	1,350	(2,030)	250%	1,470	230%
5047 · Casemaker	46,636	49,198	45,837	(3,361)	107%	50,000	98%
5055 · Legislative Expense	57,134	58,708	57,134	(1,574)	103%	62,134	94%
5060 · Program Special Activities	1,000	(2,911)	-	2,911	-	-	0%
5061 · LRE - Bar Support	60,000	60,000	60,000	-	100%	60,000	100%
5062 · Law Day	14,206	947	13,007	12,059	7%	13,159	7%
5063 · Special Event Expense	56,324	21,727	46,977	25,250	46%	49,947	43%
5064 · MCLE Fees Paid	43,165	45,488	46,680	1,193	97%	58,017	78%
5070 · Equipment Rental	10,201	39,382	15,217	(24,165)	259%	15,217	259%
5075 · Food & Bev-external costs only	477,272	360,662	300,061	(60,601)	120%	360,097	100%
5076 · Food & beverage - internal only	33,448	47,102	37,701	(9,401)	125%	41,948	112%
5079 · Soft Drinks	5,487	7,755	5,134	(2,622)	151%	5,649	137%
5085 · Misc. Program Expense	4,268	4,402	8,573	4,171	51%	9,853	45%
5090 · Commission Expense	35,613	43,426	35,824	(7,602)	121%	40,067	108%
5095 · Wills for Heroes	1,352	829	1,310	480	63%	1,315	63%
5096 · UDR Support	-	-	-	-	-	-	0%
5099 · Blomquist Hale	155,652	340,384	342,522	2,138	99%	391,000	87%
5702 · Travel - Lodging	52,960	36,405	49,207	12,802	74%	58,184	63%

Utah State Bar Income Statement - Consolidated By Account May 31, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5703 · Travel - Transportation/Parking	32,961	13,602	34,591	20,989	39%	40,125	34%
5704 · Travel - Mileage Reimbursement	11,951	5,549	9,340	3,791	59%	10,112	55%
5705 · Travel - Per Diems	6,241	3,686	5,946	2,260	62%	6,250	59%
5706 · Travel - Meals	-	-	825	825	0%	900	0%
5707 · Travel - Commission Mtgs	67,551	29,256	24,750	(4,506)	118%	27,000	108%
5805 · ABA Annual Meeting	4,697	4,309	4,402	93	98%	4,554	95%
5810 · ABA Mid Year Meeting	4,780	5,877	4,305	(1,572)	137%	4,378	134%
5815 · Commission/Education	7,700	425	9,350	8,925	5%	10,200	4%
5820 · ABA Annual Delegate	7,019	-	6,949	6,949	0%	7,241	0%
5830 · Western States Bar Conference	17,154	20,626	24,254	3,628	85%	26,459	78%
5840 · President's Expense	16,500	16,500	16,500	-	100%	18,000	92%
5841 · President's Reimbursement	-	-	-	-	-	-	0%
5845 · Reg Reform Task Force	-	-	-	-	-	-	0%
5850 · Leadership Academy	10,300	7,259	9,167	1,908	79%	10,000	73%
5855 · Bar Review	53	-	-	-	-	-	0%
5865 · Retreat	32,051	41,519	41,525	6	100%	45,300	92%
5866 · Wellbeing Committee	129,432	110,269	91,022	(19,247)	121%	101,100	109%
5867 · Bar Membership Survey	7,750	-	-	-	-	-	0%
5868 · UCLI Support	2,000	-	2,750	2,750	0%	3,000	0%
5960 · Overhead Allocation - Seminars	-	-	6,497	6,497	0%	704	0%
5970 · Event Revenue Sharing - 3rd Pty	52,708	51,798	54,701	2,903	95%	86,939	60%
Total Program Service Expenses	1,847,213	1,720,866	1,731,406	10,540	99%	1,964,263	88%
Salaries & Benefit Expenses							
5510 · Salaries/Wages	2,857,090	3,203,444	3,224,698	21,254	99%	3,543,762	90%
5605 · Payroll Taxes	223,657	258,152	256,351	(1,801)	101%	281,711	92%
5610 · Health Insurance	252,614	281,078	283,371	2,292	99%	309,533	91%
5620 · Health Ins/Medical Reimb	7,659	11,081	5,008	(6,073)	221%	5,659	196%
5630 · Dental Insurance	14,513	15,491	16,998	1,507	91%	18,608	83%
5640 · Life & LTD Insurance	17,932	19,171	20,756	1,585	92%	22,421	86%
5645 · Workman's Comp Insurance	1,615	2,870	1,615	(1,255)	178%	1,680	171%
5650 · Retirement Plan Contributions	243,168	241,428	263,991	22,563	91%	288,770	84%
5655 · Retirement Plan Fees & Costs	8,653	8,818	9,260	442	95%	13,966	63%
5660 · Training/Development	7,413	4,685	12,799	8,114	37%	13,828	34%
Total Salaries & Benefit Expenses	3,634,314	4,046,239	4,094,845	48,606	99%	4,499,937	90%
General & Administrative Expenses							
7025 · Office Supplies	15,117	19,942	20,929	988	95%	21,985	91%
7015 · Office Equip Repairs	-	95	-	(95)	-	-	0%
7033 · Operating Meeting Supplies	3,113	4,980	2,090	(2,890)	238%	2,338	213%
7035 · Postage/Mailing, net	32,691	51,724	50,277	(1,447)	103%	52,816	98%
7040 · Copy/Printing Expense	133,229	132,832	135,708	2,876	98%	138,367	96%
7041 · Copy/Print revenue	(15,176)	(16,110)	(13,962)	2,148	115%	(15,137)	106%
7045 · Internet Service	23,576	19,481	24,719	5,238	79%	22,386	87%
7050 · Computer Maintenance	201,981	204,650	238,928	34,278	86%	262,786	78%
7055 · Computer Supplies & Small Equip	17,927	12,131	33,089	20,958	37%	35,414	34%
7089 · Membership Database Fees	69,506	136,967	101,347	(35,620)	135%	112,450	122%
7095 · Fax Equip & Supplies	-	-	-	-	-	-	0%
7100 · Telephone	58,266	42,527	58,338	15,811	73%	63,334	67%
7105 · Advertising	17,515	9,497	36,248	26,751	26%	47,414	20%
7106 · Public Notification	-	-	-	-	-	-	0%
7107 · Production Costs	4,981	-	14,439	14,439	0%	15,106	0%
7110 · Publications/Subscriptions	21,461	11,751	26,329	14,578	45%	30,241	39%
7115 · Public Relations	-	-	-	-	-	-	0%
7120 · Membership/Dues	15,213	14,181	15,871	1,691	89%	16,188	88%
7135 · Bank Service Charges	558	642	800	158	80%	790	81%
7136 · ILM Service Charges	18,581	18,703	18,811	108	99%	20,239	92%
7138 · Bad debt expense	-	-	-	-	-	-	0%
7140 · Credit Card Merchant Fees	67,189	99,227	63,915	(35,312)	155%	148,940	67%
7141 · Credit Card surcharge	(20,023)	(3,715)	(4,987)	(1,273)	74%	(4,988)	74%
7145 · Commission Election Expense	3,050	-	2,796	2,796	0%	3,050	0%
7150 · E&O/Off & Dir Insurance	64,522	68,442	62,425	(6,017)	110%	68,103	100%
7160 · Audit Expense	41,031	42,586	42,031	(555)	101%	42,031	101%
7170 · Lobbying Rebates	65	7	336	329	2%	336	2%
7175 · O/S Consultants	21,363	83,851	57,763	(26,088)	145%	64,778	129%
7176 · Bar Litigation	22,743	8,495	22,546	14,052	38%	29,213	29%
7177 · UPL	10,434	-	15,867	15,867	0%	15,867	0%
7178 · Offsite Storage/Backup	-	-	-	-	-	-	0%
7179 · Payroll Adm Fees	3,361	7,412	3,349	(4,063)	221%	3,603	206%
7180 · Administrative Fee Expense	1,590	1,453	1,500	47	97%	1,666	87%
7190 · Lease Interest Expense	3,205	2,882	2,569	(313)	112%	2,581	112%
7191 · Lease Sales Tax Expense	-	-	-	-	-	-	0%
7195 · Other Gen & Adm Expense	10,387	13,493	15,367	1,875	88%	17,273	78%
Total General & Administrative Expenses	847,459	988,125	1,049,439	61,314	94%	1,219,170	81%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	18,654	13,845	18,808	4,963	74%	19,998	69%
Total In Kind Expenses	18,654	13,845	18,808	4,963	74%	19,998	69%
Building Overhead Expenses							

Utah State Bar
Income Statement - Consolidated By Account
May 31, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
6015 · Janitorial Expense	28,816	27,558	30,342	2,785	91%	32,407	85%
6020 · Heat	28,098	30,781	26,570	(4,210)	116%	28,356	109%
6025 · Electricity	40,255	43,965	41,142	(2,823)	107%	45,489	97%
6030 · Water/Sewer	6,931	11,815	6,593	(5,222)	179%	7,550	156%
6035 · Outside Maintenance	29,453	21,413	27,804	6,390	77%	29,801	72%
6040 · Building Repairs	13,145	15,683	10,854	(4,829)	144%	12,146	129%
6045 · Bldg Mtncn Contracts	26,778	22,919	26,280	3,361	87%	28,089	82%
6050 · Bldg Mtncn Supplies	-	-	-	-	-	-	0%
6055 · Real Property Taxes	26,483	22,820	27,837	5,017	82%	30,156	76%
6060 · Personal Property Taxes	1,028	1,550	400	(1,150)	388%	444	349%
6065 · Bldg Insurance/Fees	21,159	21,005	21,482	477	98%	23,417	90%
6070 · Building & Improvements Depr	78,670	89,304	78,614	(10,690)	114%	86,658	103%
6075 · Furniture & Fixtures Depr	8,001	17,724	5,946	(11,778)	298%	6,487	273%
7065 · Computers, Equip & Sftwre Depr	58,506	36,251	59,676	23,425	61%	65,101	56%
Total Building Overhead Expenses	367,323	362,788	363,541	753	100%	396,101	92%
Total Expenses	6,714,963	7,131,863	7,258,039	126,176	98%	8,099,469	88%
Other							
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-	-	-	0%
4120 · Grant Income	39,500	155,179	204,872	49,693	76%	213,539	73%
	39,500	155,179	204,872	49,693	76%	213,539	73%
Net Profit (Loss)	\$ 299,117	\$ 406,132	\$ 260,401	\$ 145,731	156%	\$ (300,326)	-135%

**Utah State Bar
Licensing
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	17,200	19,620	17,662	1,958	111%	17,662	111%
4004 · Admissions - Laptop Fees	230	58	235	(178)	24%	235	24%
4006 · Transfer App Fees	-	-	-	-	0%	-	0%
4011 · Admissions LPP	2,200	2,300	2,500	(200)	92%	2,500	92%
4021 · Lic Fees > 3 Years	3,870,900	3,930,105	3,966,677	(36,572)	99%	3,967,112	99%
4020 · NLTP Fees	-	-	-	-	0%	-	0%
4022 · Lic Fees < 3 Years	206,155	230,425	235,702	(5,277)	98%	235,702	98%
4023 · Lic Fees - House Counsel	55,930	62,310	62,149	161	100%	62,149	100%
4025 · Pro Hac Vice Fees	195,425	208,100	203,914	4,186	102%	222,539	94%
4024 · Lic Fees LPP	4,250	6,160	5,181	979	119%	5,202	118%
4026 · Lic Fees - Inactive/FS	119,995	120,095	123,212	(3,117)	97%	123,058	98%
4027 · Lic Fees - Inactive/NS	223,335	220,185	228,636	(8,451)	96%	229,337	96%
4029 · Prior Year Lic Fees	-	-	-	-	0%	-	0%
4030 · Certs of Good Standing	18,280	19,280	21,419	(2,139)	90%	23,338	83%
4061 · Advertising Revenue	140	-	143	(143)	0%	143	0%
4081 · CLE - Registrations	200	-	204	(204)	0%	204	0%
4095 · Miscellaneous Income	120	230	44	186	523%	67	343%
4096 · Late Fees	69,700	64,900	78,574	(13,674)	83%	79,700	81%
Total Revenue	4,784,060	4,883,768	4,946,252	(62,484)	99%	4,968,948	98%
Expenses							
Program Services	29,389	20,217	29,405	9,188	69%	29,405	-
Salaries & Benefits	105,606	113,338	106,886	(6,452)	106%	118,727	95%
General & Administrative	31,770	68,592	37,435	(31,157)	183%	116,365	59%
Building Overhead	11,769	11,700	11,494	(206)	102%	12,530	93%
Total Expenses	178,534	213,847	185,220	(28,627)	115%	277,027	77%
Net Profit (Loss)	\$ 4,605,526	\$ 4,669,921	\$ 4,761,032	\$ (91,111)	98%	\$ 4,691,921	100%

Note: Includes LPP staff time and exam expense

Utah State Bar Admissions May 31, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	143,500	196,375	147,604	48,771	133%	146,472	134%
4002 · Admissions - Attorney Exam Fees	58,925	66,075	71,069	(4,994)	93%	71,069	93%
4003 · Admissions - Retake Fees	27,175	24,275	39,729	(15,454)	61%	39,729	61%
4004 · Admissions - Laptop Fees	63,500	96,400	98,112	(1,712)	98%	100,894	96%
4005 · Admissions - Application Forms	6,000	6,575	7,599	(1,024)	87%	7,599	87%
4006 · Transfer App Fees	47,300	82,850	63,344	19,506	131%	69,972	118%
4008 · Attorney - Motion	133,450	118,175	129,279	(11,104)	91%	141,219	84%
4009 · House Counsel	28,050	18,700	30,196	(11,496)	62%	32,028	58%
4011 · Admissions LPP	-	-	94	(94)	0%	102	0%
4095 · Miscellaneous Income	5,245	5,495	5,341	154	103%	5,947	92%
4096 · Late Fees	17,100	24,400	26,900	(2,500)	91%	26,900	91%
4200 · Seminar Profit/Loss	-	-	-	-	-	(144)	0%
Total Revenue	530,245	639,320	619,267	20,054	103%	641,787	83%
Expenses							
Program Services	136,967	160,010	142,203	(17,807)	113%	143,133	112%
Salaries & Benefits	234,963	297,685	249,080	(48,605)	120%	275,322	108%
General & Administrative	77,277	85,420	73,931	(11,489)	116%	81,930	104%
Building Overhead	20,869	20,747	20,364	(383)	102%	22,217	93%
Total Expenses	470,076	563,862	485,578	(78,284)	116%	522,602	108%
Net Profit (Loss)	\$ 60,169	\$ 75,458	\$ 133,688	\$ (58,230)	56%	\$ 119,185	63%

**Utah State Bar
NLTP
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4020 · NLTP Fees	45,150	74,100	53,925	20,175	137%	62,883	118%
4081 · CLE - Registrations	-	-	-	-		-	
4095 · Miscellaneous Income	-	-	370	(370)	0%	404	0%
4096 · Late Fees	-	-	-	-		-	
4200 · Seminar Profit/Loss	1,800	(237)	(748)	511	32%	(1,388)	17%
Total Revenue	46,950	73,863	53,547	20,316	138%	61,899	119%
Expenses							
Program Services	-	1,607	5,225	3,618	31%	5,700	28%
Salaries & Benefits	34,193	44,899	42,632	(2,267)	105%	49,636	90%
General & Administrative	16,216	16,295	23,015	6,720	71%	24,982	65%
Building Overhead	4,449	4,423	4,337	(86)	102%	4,736	93%
Total Expenses	54,858	67,223	75,209	7,985	89%	85,054	79%
Net Profit (Loss)	\$ (7,908)	\$ 6,640	\$ (21,662)	\$ 28,301	-31%	\$ (23,155)	-29%

**Utah State Bar
OPC
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4095 · Miscellaneous Income	950	3,169	3,393	(225)	93%	5,000	63%
4200 · Seminar Profit/Loss	29,999	27,346	33,800	(6,454)	81%	33,800	81%
Total Revenue	30,949	30,515	37,193	(6,678)	82%	38,800	79%
Expenses							
Program Services	9,980	8,605	11,821	3,216	73%	13,235	65%
Salaries & Benefits	1,232,055	1,256,923	1,298,547	41,624	97%	1,418,860	89%
General & Administrative	132,270	132,780	165,357	32,577	80%	179,240	74%
Building Overhead	77,357	76,905	75,500	(1,405)	102%	82,354	93%
Total Expenses	1,451,662	1,475,213	1,551,224	76,011	95%	1,693,689	87%
Net Profit (Loss)	\$ (1,420,713)	\$ (1,444,698)	\$ (1,514,031)	\$ 69,333	95%	\$ (1,654,889)	87%

**Utah State Bar
CLE
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	(252)	-	-	-		-	
4052 · Meeting - Sponsor Revenue	35,200	53,900	43,088	10,812	125%	43,700	123%
4053 · Meeting - Vendor Revenue	-	-	1,375	(1,375)	0%	1,500	0%
4054 · Meeting - Material Sales	-	-	-	-		-	
4055 · Meeting - Sp Ev Registration	-	-	-	-		-	
4081 · CLE - Registrations	413,373	467,556	408,225	59,331	115%	448,577	104%
4082 · CLE - Video Library Sales	84,450	46,256	136,263	(90,007)	34%	233,106	20%
4083 · CLE - Material Sales	-	-	-	-		-	
4084 · Business Law Book Sales	-	-	-	-		-	
4093 · Law Day Revenue	1,500	1,000	2,952	(1,952)	34%	2,952	34%
4095 · Miscellaneous Income	100	20	100	(80)	20%	100	20%
4200 · Seminar Profit/Loss	78,282	38,317	54,028	(15,711)	71%	88,076	44%
Total Revenue	612,652	607,050	646,031	(38,981)	94%	818,011	74%
Expenses							
Program Services	420,948	347,843	401,382	53,538	87%	528,380	66%
Salaries & Benefits	139,532	147,434	155,880	8,446	95%	171,075	86%
General & Administrative	53,384	61,321	54,804	(6,517)	112%	66,911	92%
Building Overhead	13,642	12,668	13,736	1,068	92%	14,917	85%
Total Expenses	627,506	569,266	625,801	56,536	91%	781,283	73%
Net Profit (Loss)	\$ (14,854)	\$ 37,784	\$ 20,230	\$ 17,554	187%	\$ 36,728	103%

**Utah State Bar
Summer Convention
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	106,628	50,077	55,000	(4,923)	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	-	10	-	10		-	
Total Revenue	152,828	51,087	85,000	(33,913)	60%	85,000	60%
Expenses							
Program Services	233,994	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	8,741	1,436	10,538	9,103	14%	11,520	12%
Building Overhead	-	-	-	-		-	
Total Expenses	244,757	18,524	41,641	23,117	44%	42,623	43%
Net Profit (Loss)	\$ (91,929)	\$ 32,563	\$ 43,359	\$ (10,796)	75%	\$ 42,377	77%

**Utah State Bar
Fall Forum
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	42,875	56,150	67,492	(11,342)	83%	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	-	5,000	-	5,000	0%	-	-
Total Revenue	47,275	93,925	72,792	21,133	129%	72,792	129%
Expenses							
Program Services	72,460	70,542	63,201	(7,341)	112%	63,201	112%
Salaries & Benefits	2,060	1,879	2,162	283	87%	2,162	87%
General & Administrative	6,067	3,291	7,430	4,139	44%	7,430	44%
Building Overhead	-	-	-	-		-	-
Total Expenses	80,587	75,711	72,793	(2,918)	104%	72,793	104%
Net Profit (Loss)	\$ (33,312)	\$ 18,214	\$ (1)	\$ 18,215	-1821424%	\$ (1)	-1821424%

**Utah State Bar
Spring Convention
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	88,195	90,135	94,250	(4,115)	96%	94,250	96%
4052 · Meeting - Sponsor Revenue	18,250	10,300	16,000	(5,700)	64%	16,000	64%
4053 · Meeting - Vendor Revenue	7,550	15,650	7,550	8,100	207%	7,550	207%
4054 · Meeting - Material Sales	-	-	-	-		-	0%
4055 · Meeting - Sp Ev Registration	1,500	1,650	1,400	250	118%	1,400	118%
4095 · Miscellaneous Income	-	10,000	-	10,000		-	0%
Total Revenue	115,495	127,735	119,200	8,535	107%	119,200	107%
Expenses							
Program Services	98,275	102,038	103,810	1,772	98%	103,810	98%
Salaries & Benefits	4,362	6,864	6,201	(663)	111%	6,201	111%
General & Administrative	5,808	4,655	9,188	4,533	51%	9,188	51%
Building Overhead	-	-	-	-		-	0%
Total Expenses	108,445	113,557	119,199	5,642	95%	119,199	95%
Net Profit (Loss)	\$ 7,050	\$ 14,178	\$ 1	\$ 14,177	1417783%	\$ 1	1417783%

**Utah State Bar
Member Services
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	85,974	87,661	87,051	610	101%	87,051	101%
4051 · Meeting - Registration	-	-	-	-		-	
4052 · Meeting - Sponsor Revenue	-	-	-	-		-	
4061 · Advertising Revenue	201,633	210,913	239,074	(28,161)	88%	241,817	87%
4062 · Subscriptions	30	-	60	(60)	0%	60	0%
4071 · Mem Benefits - Lexis	1,380	947	1,379	(432)	69%	1,379	69%
4072 · Royalty Inc - Bar J, MBNA, LM,M	9,602	11,965	14,033	(2,068)	85%	14,033	85%
4081 · CLE - Registrations	360	2,493	438	2,055	569%	450	554%
4093 · Law Day Revenue	-	-	-	-		-	
4095 · Miscellaneous Income	-	-	109	(109)	0%	119	0%
4200 · Seminar Profit/Loss	(29)	(21)	(28)	7	75%	(28)	75%
Total Revenue	298,950	313,958	342,116	(28,159)	92%	344,881	91%
Expenses							
Program Services	368,635	545,274	539,798	(5,475)	101%	611,630	89%
Salaries & Benefits	174,279	167,536	183,142	15,606	91%	199,069	84%
General & Administrative	183,154	198,031	207,348	9,317	96%	223,307	89%
Building Overhead	15,894	14,907	15,951	1,043	93%	17,342	86%
Total Expenses	741,962	925,747	946,239	20,491	98%	1,051,348	88%
Net Profit (Loss)	\$ (443,012)	(611,790)	\$ (604,123)	\$ (7,667)	101%	\$ (706,467)	87%

**Utah State Bar
Public Services
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	-	-	-	-		-	
4051 · Meeting - Registration	-	(1,694)	-	(1,694)			
4063 · Modest Means revenue	8,350	8,000	9,228	(1,228)	87%	10,000	80%
4093 · Law Day Revenue	-	-	-	-		-	
4095 · Miscellaneous Income	20	10	14	(4)	71%	20	50%
4120 · Grant Income	39,500	29,500	109,539	(80,039)	27%	109,539	27%
4200 · Seminar Profit/Loss	(4,415)	1,694	(5,521)	7,215	-31%	(6,256)	-27%
Total Revenue	43,455	37,510	113,260	(75,750)	33%	113,303	33%
Expenses							
Program Services	165,547	195,712	170,579	(25,133)	115%	181,785	108%
Salaries & Benefits	348,968	351,724	459,716	107,992	77%	508,601	69%
General & Administrative	67,299	78,354	92,401	14,046	85%	104,324	75%
Building Overhead	14,167	14,084	13,813	(271)	102%	15,083	93%
Total Expenses	595,981	639,874	736,509	96,634	87%	809,793	79%
Net Profit (Loss)	\$ (552,526)	\$ (602,364)	\$ (623,249)	\$ 20,885	97%	\$ (696,490)	86%

**Utah State Bar
Bar Operations
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4031 · Enhanced Web Revenue	-	-	-	-	-	-	-
4051 · Meeting - Registration	(425)	-	-	-	-	-	-
4052 · Meeting - Sponsor Revenue	-	-	-	-	-	-	-
4053 · Meeting - Vendor Revenue	-	-	-	-	-	-	-
4060 · E-Filing Revenue	14,992	17,061	6,483	10,578	263%	6,483	263%
4061 · Advertising Revenue	-	-	-	-	-	-	-
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-
4095 · Miscellaneous Income	2,685	2,680	2,651	29	101%	2,745	98%
4200 · Seminar Profit/Loss	-	2,571	-	2,571	-	-	-
Investment Income	205,686	380,908	168,619	212,289	226%	185,488	205%
Total Revenue	222,938	403,219	177,753	225,466	227%	194,716	114%
Expenses							
Program Services	249,245	172,062	181,584	9,522	95%	196,661	87%
Salaries & Benefits	1,208,541	1,363,878	1,350,783	(13,095)	101%	1,489,029	92%
General & Administrative	287,019	298,038	338,183	40,144	88%	361,449	82%
In Kind	1,382	1,390	1,371	(19)	101%	1,496	93%
Building Overhead	60,648	60,887	59,708	(1,180)	102%	64,883	94%
Total Expenses	1,806,834	1,896,256	1,931,628	35,372	98%	2,113,518	90%
Net Profit (Loss)	\$ (1,583,897)	(1,493,036)	\$ (1,753,875)	\$ 260,839	85%	\$ (1,918,802)	78%

**Utah State Bar
Facilities
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4039 · Room Rental-All parties	50,448	45,466	83,162	(37,696)	55%	92,443	49%
4042 · Food & Beverage Rev-All Parties	59,850	73,739	87,386	(13,647)	84%	97,929	75%
4043 · Setup & A/V charges-All parties	1,124	1,161	372	789	312%	1,402	83%
4090 · Tenant Rent	16,860	23,000	16,860	6,140	136%	19,032	121%
4095 · Miscellaneous Income	-	-	-	-		-	
4103 · In - Kind Revenue - UDR	-	-	-	-		-	
Total Revenue	128,283	143,367	187,780	(44,413)	76%	210,806	68%
Expenses							
Program Services	61,774	80,143	49,746	(30,397)	161%	54,166	148%
Salaries & Benefits	147,734	160,948	154,714	(6,234)	104%	168,779	95%
General & Administrative	(21,545)	16,325	(3,075)	(19,400)	-531%	(3,350)	-487%
In Kind	17,272	12,455	17,437	4,982	71%	18,502	67%
Building Overhead	148,528	146,467	146,411	(56)	100%	159,608	92%
Total Expenses	353,762	416,337	365,233	(51,104)	114%	397,705	105%
Net Profit (Loss)	\$ (225,480)	\$ (272,971)	\$ (177,453)	\$ (95,517)	154%	\$ (186,899)	146%

**Utah State Bar
Innovation in Law
May 31, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4005 · Admissions - Application Forms	-	7,000	11,458	(4,458)	61%	12,500	56%
4022 · Lic Fees < 3 Years	-	-	2,750	(2,750)	0%	3,000	0%
4095 · Miscellaneous Income	-	-	8,708	(8,708)	0%	9,500	0%
4120 · Grant Income	-	125,679	95,333	30,346	132%	104,000	121%
4103 · In - Kind Revenue - UDR	-	-	-	-		-	
Total Revenue	-	132,679	118,250	14,429	112%	129,000	103%
Expenses							
Program Services	-	462	5,546	5,083	8%	6,050	8%
Salaries & Benefits	-	132,395	81,107	(51,289)	163%	88,480	150%
General & Administrative	-	20,493	32,885	12,392	62%	35,874	57%
In Kind	-	-	-	-		-	
Building Overhead	-	-	2,228	2,228	0%	2,431	0%
Total Expenses	-	153,351	121,765	(31,585)	126%	132,835	115%
Net Profit (Loss)	\$ -	\$ (20,672)	\$ (3,515)	\$ (17,156)	588%	\$ (3,835)	539%

Utah State Bar Balance Sheet

	5/31/2024	6/30/2023
ASSETS		
Current Assets		
Petty Cash	-	492
Cash in Bank	263,563	1,615,702
Invested Funds	5,206,424	7,846,747
Total Cash/Investments	5,469,986	9,462,941
Accounts Receivable	82,843	87,469
Prepaid Expenses	298,487	301,765
A/R - Sections	130,942	80,113
Total Other Current Assets	512,272	469,347
Total Current Assets	5,982,259	9,932,288
Fixed Assets		
Property & Equipment	5,291,289	5,107,752
Accumulated Depreciation	(4,366,757)	(4,229,508)
Land	633,142	633,142
Total Fixed Assets	1,557,673	1,511,385
TOTAL ASSETS	\$ 7,539,932	\$ 11,443,673
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
AP Trade	60,994	324,674
Other Accounts Payable	16,604	215,334
Accrued Payables	486,270	521,733
Cap Lease Oblig - ST	2,193	1,669
A/P - Sections	2,845	306,425
Deferred Revenue	107,007	3,617,316
Total Current Liabilities	675,913	4,987,151
Long Term Liabilities		
Capital Lease Oblig	6,666	8,859
Total Long Term Liabilities	6,666	8,859
Total Liabilities	682,578	4,996,010
Equity		
Unrestricted Net Assets (R/E)	6,448,128	6,601,662
Fund Balance - Current Year	409,226	(153,998)
Total Equity	6,857,354	6,447,663
TOTAL LIABILITIES & EQUITY	\$ 7,539,932	\$ 11,443,673

GAAP Financials

05/01/2024 - 05/31/2024

ILM-UT ST BAR (3176)

Dated: 06/03/2024

Balance Sheet

		ILM-UT ST BAR	
As of:		04/30/2024	05/31/2024
Accumulated Allowance Written Off		0.00	0.00
Accumulated Non-Purchased Allowance		0.00	0.00
Original Cost		5,818,763.34	5,437,321.02
Net Accumulated Amortization/Accretion		-251,845.60	-245,963.28
Net Accumulated OTTI		0.00	0.00
Book Value		5,566,917.74	5,191,357.74
Accrued Balance		15,002.87	13,819.59
Book Value + Accrued		5,581,920.61	5,205,177.33
Net Unrealized Carrying Value Gain		877.61	1,246.18
Carrying Value and Accrued		5,582,798.22	5,206,423.52

Income Statement

		ILM-UT ST BAR	
Begin Date		05/01/2024	
End Date		05/31/2024	
Net Amortization/Accretion Income			6,007.32
Interest Income	18,456.06		
Dividend Income	0.00		
Foreign Tax Withheld Expense	0.00		
Misc Income	0.00		
Net Allowance Expense	0.00		
Income Subtotal			18,456.06
Net Realized Gain/Loss	0.00		
Impairment Loss	0.00		
Net Gain/Loss			0.00
Expense	-1,206.66		
Net Income			23,256.72
Transfers In/Out			-400,000.00
Change in Unrealized Gain/Loss			368.58

Statement of Cash Flows

		ILM-UT ST BAR	
Begin Date		05/01/2024	
End Date		05/31/2024	
Net Income			23,256.72
Amortization/Accretion on MS	-6,007.32		
Change in Accrued on MS	1,183.28		
Net Gain/Loss on MS	0.00		
Change in Unrealized G/L on CE	0.00		
Subtotal			-4,824.04
Purchase of MS	0.00		
Purchased Accrued of MS	0.00		
Sales of MS	0.00		
Sold Accrued of MS	0.00		
Maturities of MS	250,000.00		
Net Purchases/Sales			250,000.00
Transfers of Cash & CE			-400,000.00
Total Change in Cash & CE			-131,567.32
Beginning Cash & CE			2,909,029.44
Ending Cash & CE			2,777,462.12

UTAH STATE BAR
Membership Statistics
May 31, 2024

<u>STATUS</u>	<u>05/31/23</u>	<u>05/31/24</u>	<u>Change</u>
Active	9,221	9,432	211
Active under 3 years	686	773	87
Active Emeritus	366	407	41
In House Counsel	129	144	15
Foreign Legal Counsel	4	4	-
LPP	27	32	5
Military Spouse	-	-	-
Subtotal - Active	10,433	10,792	359
Inactive - Full Service	835	832	(3)
Inactive - No Service	2,050	2,010	(40)
Inactive Emeritus	531	598	67
Inactive House Counsel	12	14	2
Inactive LPP	-	3	3
Subtotal - Inactive	3,428	3,457	29
Total Active and Inactive	13,861	14,249	388
 <u>Supplemental Information</u>			
Paralegals	152	174	22
 <u>Active Attorneys by Region</u>			
1st Division (Logan - Brigham)	210	215	5
2nd Division (Davis - Weber)	1,013	994	(19)
3rd Division (Salt Lake)	5,633	5,470	(163)
4th Division (Utah)	1,417	1,482	65
5th Division (Southern Utah)	589	588	(1)
Out of State	1,571	2,043	472
 Total Active Attorneys	10,433	10,792	359

TAB

8

UTAH STATE BAR COMMISSION MEETING

MINUTES

Friday, April 19, 2024

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

Ex-Officio Members: Nate Alder, Dean Elizabeth Kronk Warner, Lauren Shurman, Ezzy Khaosanga, and Katie Woods.

Not in Attendance: Ex-Officio members Anaya Gayle, Ashley Biehl, Katie Lawyer, Tony Graf, Margaret Plane, and Dean David Moore.

Also in Attendance: Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, Finance Director Nathan Severin, IT Director David Clark, Christine Hashimoto, David Duncan, and Stephen Kelson.

1. President's Welcome and Reports

1.1 Spring Convention Report

Mr. Christiansen provided a report on the Spring Convention. He noted the convention was sold out and thanked Cara Tangaro for planning a great program including a great keynote speaker who spoke about the California Innocence Project.

1.2 Report on Western States Bar Conference

Mr. Christiansen discussed the Western States Bar Conference, which he attended with Ms. Tangaro, Ms. Cardova, and Ms. Wright. Mr. Christiansen noted the value of the conference in terms of exchanging ideas with other bars and keeping up with trends and issues in the region. Mr. Christiansen highlighted what he learned other bars are doing including Supreme oral argument in high schools, AI committees, and legal services provided by community workers.

1.3 Admissions Ceremony

Mr. Christiansen reminded the Commission that the Admissions Ceremony is May 20 at the Salt Palace.

1.4 Annual Meeting on July 12, 2024

The Annual Meeting will be held July 12, 2024 at the Law and Justice Center.

1.5 Report of Chief Disciplinary Counsel Search

Ms. Wright reported that the interviews are scheduled for the end of April.

1.6 Report on Admissions Statistics

Ms. Wright reported on the high number of UBE score transfers that are likely linked to Utah's newly lower cute score. Ms. Wright also reported that 364 examinees are registered

to take the July 2024 bar exam. In recent years, the number of July examinees has been in the 200-250 range.

1.7 Looking Ahead

1.7.1 Commission Retreat: The Commission Retreat will be August 23, 2024 at the Snowpine Lodge.

2. Action Items

2.1 Approve 2024-2025 Budget

Mr. Severin and Mr. Hoffman presented the 2024-2025 budget. Once approved, the budget will be submitted to the Court for final approval.

After a discussion of the Bar's financial position, investments, sandbox expenses, and budget highlights, Tyler Young made a motion to approve the budget. Cara Tangaro seconded, and the motion was unanimously approved.

The Commission had a brief discussion regarding the status of the State audit of the Bar.

2.2 Approve free legal research provider

David Duncan and Christine Hashimoto of the Innovation in Law Committee presented on Decisis, a new tool for free legal research offered to bar licensees. The Bar currently contracts with Fastcase to provide free legal research to licensees. The Fastcase contract is up for renewal and Decisis has a new product for Bars to offer their licensees.

After the presentation and a demonstration of the product, Ms. Hashimoto reported the Innovation Committee unanimously voted to recommend the Commission switch to Decisis.

John Rees made a motion to approve a switch Decisis as the Bar's legal research benefit. Mark Morris seconded, and the motion was unanimously approved.

2.3 Approve Violence Against the Legal Profession Survey

Mr. Kelson presented on the Violence Against the Legal Profession Survey. Mr. Kelson conducted a survey on violence against the legal profession in 2006 and would like to conduct a follow-up survey in 2026 on the 20th anniversary of the first.

The Commission discussed violence against lawyers and judges and the importance of addressing the issue. The Commission discussed how the survey data would be used noting the data is not useful if it cannot be used to address the violence.

Mr. Kelson reported the data can be used to develop policies and practices to advise lawyers and law firms how to keep themselves safe. Mr. Christiansen asked Mr. Kelson about doing CLE presentation with the data and recommendations. Mr. Kelson said he would conduct CLEs and write another Bar Journal article. Mr. Kelson also noted the survey would be sent through Bar survey technology so the data would belong to the Bar.

Cara Tangaro made a motion to approve conducting survey on violence in Utah's legal community. Tyler Young seconded, and the motion was unanimously approved.

3. Information Items

3.1 Litigation Section

Mr. Christiansen discussed the Litigation Sections recent issues regarding the Moab event, which is no longer affiliated with the Bar or the Section. The section has been in discussions concerning what role the Section should have in an event that is now being offered by a private, 501(c)(3). The Section voted to sponsor in the amount of \$2500. The Commission discussed its role in helping Sections deal with difficult discussions and disagreements within sections. It appears the Section has resolved the issue, but the Commission noted they have authority over section activities.

Adjournment.

The Commission adjourned at 11:03 am.

Consent Agenda.

The Commission approved by consent the following items:

- Minutes of the March 14, 2024 Commission Meeting.

**UTAH STATE BAR
COMMITTEE CHAIR APPOINTMENTS**

<u>Committee/Commission</u>	<u>Current Chair(s)</u>	<u>Term Began</u>
Access to Justice Commission	Christine M. Durham, Chair	Oct. 2017
	Amy Sorenson, Vice-chair	Oct. 2017
Bar Admissions	Hon. Daphne Oberg, Co-chair	July 2020
	Evan Strassberg, Co-chair	July 2021
Bar Awards	Katie Woods, Co-chair	July 2020
	Michelle Quist, Co-chair	July 2018
Bar Examiner	Mark Astling, Co-chair	July 2016
	Abby Dizon-Maughan, Co-chair	July 2022
Bar Exam Test Accommodation	Joan M. Andrews, Chair	July 2013
Bar Journal	Alisha Giles, Chair (Editor)	July 2019
	Andrea Valenti Arthur, Vice-chair/Managing Editor	July 2019
Bar Leadership Academy	Jen Tomchak, Co-chair	September 2018
	Hon. Clem Landau, Co-chair	July 2022
Budget & Finance	Todd Gordon, Co-chair	July 2022
	Rick Hoffman, Co-chair	August 2021
Character and Fitness	Evan Strassberg, Co-chair	July 2020
	Melinda Bowen, Co-chair	July 2021
CLE Advisory	Jonathan Hafen, Chair	July 2011
Ethics Advisory Opinion , Vice-chair	Sara E. Bouley, Chair	July 2024
Fee Dispute Resolution	A. John "Jack" Pate, Chair	September 2019
	Robert Harrison, Vice-chair	July 2022
Fund for Client Protection	Stephen Farr, Chair	July 2018
	Kathleen S. Jeffery, Vice-chair	July 2018
Governmental Relations	Jaqualin Friend Peterson, Co-chair	July 2015
	Sara Bouley, Co-chair	July 2018
Innovation in Law Practice	Dave Duncan, Co-chair	July 2024
	Tyler Brown, Co-chair	June 2024
Lawyers Helping Lawyers	Danielle Hawkes, Chair	October 2020
Licensed Paralegal Practitioner	Julie Emery, Chair	July 2019
Modest Means Committee	Hon. Patrick W. Corum, Chair	February 2022
New Lawyer Training	Lauren T. Schultz, Co-chair	July 2022
	Hon. Jeremiah Humes, Co-chair	July 2024
Pro Bono Commission	Hon. Michele Christiansen Forster	April 2012
	Hon. Angela F. Fonnesebeck	July 2021
Unauthorized Practice of Law	Wesley Harward, Co-chair	July 2023
	Michael R. Menssen, Co-chair	August 2021