

Directions Salt Lake City to Oakridge Country Club

1492 Shepard Lane
Farmington, Utah



- A** 645 S 200 E
Salt Lake City, UT 84111
- 1. Head north on S 200 E toward Colfax Ave 0.2 mi
- 2. Turn left at E 500 S 1.0 mi
- 3. Turn right at S 500 W/S 5th W 0.2 mi
- 4. Take the 1st left onto W 400 S 0.4 mi
- 5. Slight right onto the I-15 S ramp 0.3 mi
- 6. Merge onto I-15 N 15.9 mi
- 7. Take exit 324 for US-89 N toward I-84 E/ So. Ogden 0.3 mi
- 8. Slight left at US-89 N 0.5 mi
- 9. Take exit 396 toward UT-106/Shepard Ln 0.2 mi
- 10. Merge onto US-89 Alt N 0.2 mi
- 11. Turn left at 1200 N/Shepard Ln 0.5 mi
- B** Oakridge Country Club
1492 Shepard Ln
Farmington, UT 84025-2812

Directions Logan to Oakridge Country Club



- A** Logan, UT
- 1. Head west on E 200 N toward N Main St 118 ft
- 2. Take the 1st left onto N Main St/US-91 S
Continue to follow US-91 S 26.8 mi
- 3. Turn left to merge onto I-15 S/I-84 E
Continue to follow I-15 S 33.1 mi
- 4. Take exit 328 toward Kaysville 0.3 mi
- 5. Turn left at W 200 N 0.6 mi
- 6. Turn right at N Main St/UT-273 S 2.2 mi
- 7. Turn right at N 1075 W 0.9 mi
- 8. Turn right at 1200 N/Shepard Ln 0.3 mi
- B** Oakridge Country Club
1492 Shepard Ln
Farmington, UT 84025-2812

Utah State Bar Commission
Friday, October 12, 2018
Oakridge Country Club, Farmington

Agenda

1. 9:00 a.m. President's Report: Dickson Burton

- 05 Mins. 1.1 Welcome and Review Schedule
- 02 Mins. 1.2 Present Commission Plaque to Kate Conyers
- 10 Mins. 1.3 Task Force Review of Legal Market Reforms
- 02 Mins. 1.4 Report on Executive & Judicial Compensation Commission
- 02 Mins. 1.5 UMBA Dinner Reminder
- 02 Mins. 1.6 Legislative Breakfast November 14th - 7:30 am, State Capitol

2. 9:30 a.m. Action Items

- 20 Mins. 2.1 LPP Client Security Fund - Funding Options
 - (a) Create a Separate Fund by LPP's; or
 - (b) Create a Separate Fund through Bar Funding; or
 - (c) Include LPP's in Bar's Client Security Fund
- 20 Mins. 2.2 Mentoring, Professionalism, Community & Pro Bono Awards
To be distributed prior to the meeting.
- 30 Mins. 2.3 Approve 2017-18 Audit Report: **Mary Kay Griffin (Tab 1, Page 4)**
- 30 Mins. 2.4 Approve Licensed Lawyer Marketing: **Matt Page (Tab 2, Page 29)**

3. 11:10 a.m. Information Item

- 15 Mins. 3.1 Discipline Notice in Bar Journal: **Elizabeth Bowman (Tab 3, Page 41)**

4. 11:30 a.m. Executive Session

11:50 a.m. Adjourn to Lunch/CLE with Weber and Davis County Bars

1:30 p.m. Adjourn

Consent Agenda (Tab 4, Page 43)

(Approved without discussion by policy if no objection is raised)

- 1. Approve minutes of August 17, 2018 Commission Meeting
- 2. Approve "Solo, Small Firm & Rural Practice Section" Request to change name to "Solo & Small Firm Section." ***To be distributed.***

TAB
1

October XX, 2018

Board of Commissioners and Management
Utah State Bar
645 South 200 East, Suite 310
Salt Lake City, UT 84111

Ladies/Gentlemen:

In planning and performing our audit of the financial statements of the Utah State Bar (the Bar) as of June 30, 2018 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America, we considered the Bar's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bar's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bar's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Bar's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiency to be a material weakness:

Segregation of Incompatible Duties in Accounting and Financial Reporting Functions

Internal controls should be designed to safeguard assets and help prevent losses, errors, or fraudulent acts. A fundamental concept in an adequate system of internal control is the segregation of incompatible duties. Proper segregation of incompatible duties dictates that the same individual should be involved in only one of the following functions: authorization, recording, asset custody, and control activities related to a transaction. Users of Clear Vantage, the Company's membership database, have the ability to make and adjust invoices as well as collect cash payments. Additionally, the Financial Administrator has the ability to create journal entries without formal review or approval. We recommend that the Bar review its procedures to ensure that duties are properly

segregated between individuals and implement mitigating controls over processes where segregation is not possible.

We consider the following deficiency to be a significant deficiency:

Secure Access to Sensitive Documents on Shared Server

Accounting files and payroll information were hosted on a shared server accessible to all employees of the Bar during the fiscal year. The Bar restricted the list of employees who had access to these files once notified subsequent to year-end. We recommend that the Bar periodically review access to files that contain sensitive information to ensure that information is properly safeguarded.

The following deficiencies should be considered as part of the ongoing process of modifying and improving the Bar's internal control practices and procedures over accounting and financial reporting:

Company Credit Cards and Expense Reimbursements

The Bar currently provides company credit cards to various employees. The risk of misappropriation of Bar assets is greater when Bar credit cards are provided to employees. We recommend the Bar consider canceling Bar issued credit cards and implementing processes and controls for reimbursing employees for authorized purchases as they use their own credit cards. A single company credit card may be maintained for purchases too large to be reasonably purchased with employees' personal credit cards or other means of payment.

Additionally, we noted several expense reimbursements during the year under audit which did not adhere to best practices, which included the following:

- Volunteers submitting reimbursement requests several months after the expenses are incurred
- Employees submitting reimbursement requests for per diem expenses weeks prior to the associated travel
- Regular use of credit card statements in lieu of receipts to support reimbursement requests, resulting in insufficient support to determine whether expenses are appropriate
- Requests for reimbursement of the same expense submitted multiple times
- Employees and volunteers charging company credit cards and hotel master accounts for both business and personal expenses, requiring Bar administrative personnel to verify which portion of the charge relates to personal expenses and requesting reimbursement from the employee or volunteer

We recommend that the Bar implement stricter policies and controls surrounding its reimbursement processes to ensure that: (1) payments are not made without adequate support for an expense's business purpose and appropriateness, including pre-authorization where appropriate; (2) personal expenses are kept separate from all reimbursed transactions prior to submission for reimbursement; and (3) reimbursement requests are made timely.

Third-Party SOC 1 Reports

The third-party payroll processing company, Intuit, does not have a SOC 1 report. A SOC 1 report provides reasonable assurance that transactions with the third party are captured completely, accurately, and timely. We suggest that management take into consideration whether a third-party provider obtains a SOC 1 report as a criterion in the Bar's selection process for such third-party providers.

The following is not a deficiency in internal control but is a suggestion for the Board of Commissioners and management to consider.

Information Security Risk Assessment

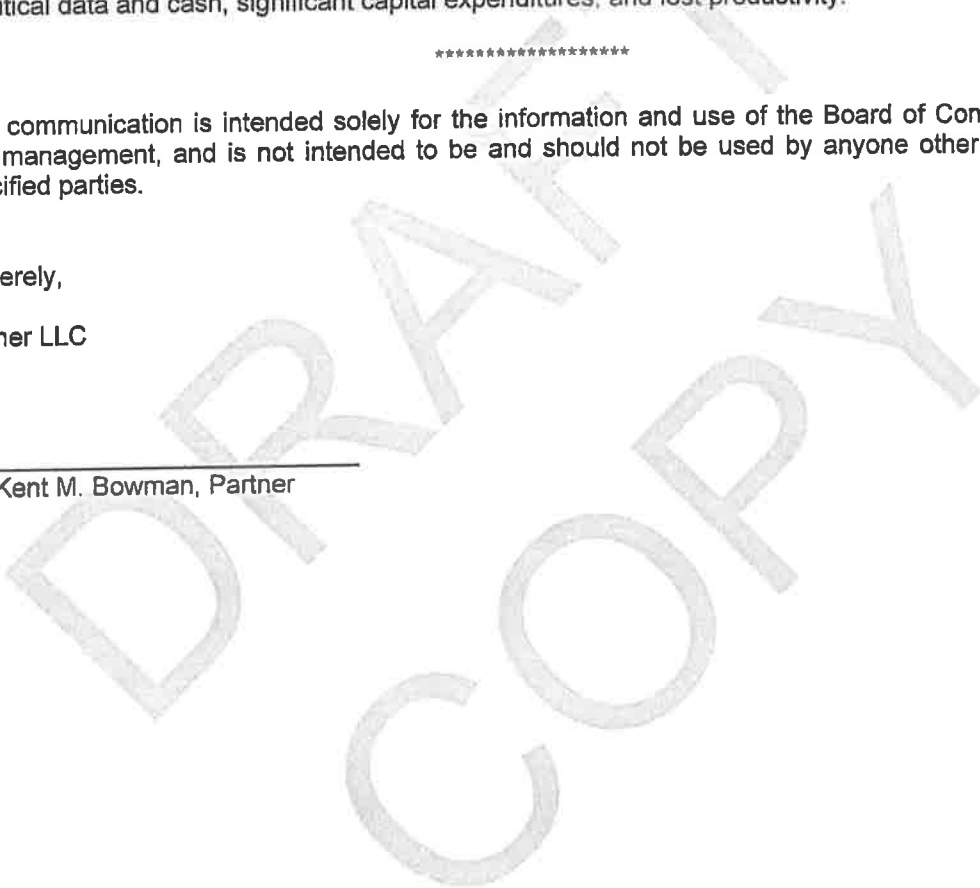
Ransomware attacks and other security breaches from criminals attempting to obtain access to confidential data are increasing at alarming rates. We recommend that management consider having periodic Information Security Risk Assessments and Vulnerability Assessments performed that provide specified enhancements and monitoring of the Bar's information security. These assessments and testing can be done in an economical manner and greatly reduce the risk of loss of critical data and cash, significant capital expenditures, and lost productivity.

This communication is intended solely for the information and use of the Board of Commissioners and management, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Tanner LLC

By: _____
Kent M. Bowman, Partner



DRAFT
COPY

Utah State Bar

**Financial Statements and Supplemental Schedules
As of and for the Year Ended June 30, 2018
(with Summarized Financial Information
~~as of and for the Year Ended June 30, 2017~~)**

Together with Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of the Utah State Bar

We have audited the accompanying financial statements of the Utah State Bar (a nonprofit corporation) (the Bar), which comprise the statement of financial position as of June 30, 2018, the related statements of activities and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error or fraud. In making those risk assessments, the auditors consider internal control relevant to the Bar's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bar's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Bar as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

The summarized comparative information presented herein as of June 30, 2017 and for the year then ended is consistent, in all material respects, with the audited financial statements from which it was derived.

Report on Supplemental Schedules

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements. These schedules are the responsibility of the Bar's management and are derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such schedules have been subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such schedules directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, such schedules are fairly stated in all material respects in relation to the financial statements as a whole.

October XX, 2018

UTAH STATE BAR
Statement of Financial Position

(with Summarized Financial Information as of June 30, 2017)
As of June 30, 2018

	Bar Operations	Bar Sections	Client Security Fund	Mandatory Continuing Legal Education Fund	Total 2018	Total 2017
Assets						
Current assets:						
Cash and cash equivalents	\$ 3,668,246	\$ 161,439	\$ 155,122	\$ 188,782	\$ 4,173,589	\$ 2,004,284
Investments, at fair value	3,582,635	470,445	120,781	520,920	4,694,781	6,544,130
Receivables	10,737	969	-	90	11,796	14,536
Prepaid expenses	96,732	-	-	-	96,732	101,132
Total current assets	7,358,350	632,853	275,903	709,792	8,976,898	8,664,082
Property and equipment, net	1,500,192	-	-	2,605	1,502,797	1,628,687
Total assets	\$ 8,858,542	\$ 632,853	\$ 275,903	\$ 712,397	\$10,479,695	\$10,292,769
Liabilities and Net Assets						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 589,518	\$ -	\$ -	\$ 1,628	\$ 591,146	\$ 646,092
Deferred revenue	2,824,642	-	-	-	2,824,642	2,907,099
Current portion of Client Security Fund claims payable	3,485	-	-	-	-	3,196
Current portion of capital lease obligation	(38,064)	18,169	-	19,895	3,485	2,739
Interfund advance	-	-	-	-	-	-
Total current liabilities	3,379,581	18,169	-	21,523	3,419,273	3,559,126
Capital lease obligation, net of current portion	11,686	-	-	-	11,686	14,786
Total liabilities	3,391,267	18,169	-	21,523	3,430,959	3,573,912
Commitments and contingencies (Notes 5, 7, 8 and 9)						
Net assets - unrestricted:						
Undesignated	2,956,275	-	-	-	2,956,275	2,877,916
Board designated	2,511,000	614,684	275,903	690,874	4,092,461	3,840,941
Total net assets	5,467,275	614,684	275,903	690,874	7,048,736	6,718,857
Total liabilities and net assets	\$ 8,858,542	\$ 632,853	\$ 275,903	\$ 712,397	\$10,479,695	\$10,292,769

See accompanying notes to financial statements.

UTAH STATE BAR
Statement of Activities

For the Year Ended June 30, 2018
(with Summarized Financial Information for the Year Ended June 30, 2017)

	Bar Operations	Bar Sections	Client Security Fund	Mandatory Continuing Legal Education Fund	Total 2018	Total 2017
Revenues:						
Licensing	\$ 4,334,919	\$ -	\$ -	\$ -	\$ 4,334,919	\$ 4,231,420
Admissions	434,620	-	-	-	434,620	459,651
New lawyer training program	62,017	-	-	-	62,017	69,643
Office of Professional Conduct	21,288	-	-	-	21,288	16,741
Continuing legal education and conferences	1,056,114	-	-	-	1,056,114	1,065,487
Member services	183,554	-	-	-	183,554	172,389
Public services	14,323	-	-	-	14,323	15,350
Bar sections	-	411,606	-	-	411,606	458,368
Client Security Fund	-	-	58,568	-	58,568	44,778
Mandatory Continuing Legal Education Fund	-	-	-	350,288	350,288	297,466
Facilities	92,039	(56,008)	-	(7,674)	28,357	29,795
In-kind and interfund	22,322	56,008	-	7,674	86,004	86,462
Net investment income	112,285	-	3,754	8,389	124,428	75,886
Total revenues	\$ 6,333,481	\$ 411,606	\$ 62,322	\$ 358,677	\$ 7,166,086	\$ 7,023,436

See accompanying notes to financial statements.

UTAH STATE BAR
Statement of Activities

For the Year Ended June 30, 2018
(with Summarized Financial Information for the Year Ended June 30, 2017)
(Continued)

	Bar Operations	Bar Sections	Client Security Fund	Mandatory Continuing Legal Education Fund	Total 2018	Total 2017
Expenses:						
Licensing	\$ 157,183	\$ -	\$ -	\$ -	\$ 157,183	\$ 100,057
Admissions	465,885	-	-	-	465,885	461,090
New lawyer training program	62,554	-	-	-	62,554	83,473
Office of Professional Conduct	1,323,166	-	-	-	1,323,166	1,325,501
Continuing legal education and conferences	1,015,755	-	-	-	1,015,755	931,941
Member services	605,717	-	-	-	605,717	517,274
Public services	413,404	-	-	-	413,404	408,768
Bar sections	-	250,264	-	-	250,264	281,685
Client Security Fund	-	-	-	-	-	26,658
Mandatory Continuing Legal Education Fund	-	-	41,971	286,168	328,139	258,849
Bar operations	1,631,264	-	-	-	1,631,264	1,552,971
Facilities	496,872	-	-	-	496,872	510,290
In-kind and interfund	22,322	56,008	-	7,674	86,004	86,462
Total expenses	6,194,122	306,272	41,971	293,842	6,836,207	6,545,019
Increase in net assets	139,359	105,334	20,351	64,835	329,879	478,417
Net assets:						
Beginning of the year	5,327,916	509,350	255,552	626,039	6,718,857	6,240,440
End of the year	\$ 5,467,275	\$ 614,684	\$ 275,903	\$ 690,874	\$ 7,048,736	\$ 6,718,857

See accompanying notes to financial statements.

UTAH STATE BAR
Statement of Cash Flows

For the Year Ended June 30, 2018
(with Summarized Financial Information for the Year Ended June 30, 2017)

	Bar Operations	Bar Sections	Client Security Fund	Mandatory Continuing Legal Education Fund	Total 2018	Total 2017
Cash flows from operating activities:						
Change in net assets	\$ 139,359	\$ 105,334	\$ 20,351	\$ 64,835	\$ 329,879	\$ 478,417
Adjustments to reconcile change in net assets to net cash provided by operating activities:						
Depreciation and amortization	243,588	-	-	977	244,565	235,779
Net unrealized losses on investments	65,118	3,846	1,560	5,254	75,778	27,012
Changes in assets and liabilities:						
Prepaid expenses	4,400	-	-	-	4,400	121,630
Receivables	3,799	(969)	-	(90)	2,740	(5,201)
Accounts payable and accrued liabilities	(51,518)	-	-	(3,428)	(54,946)	49,092
Deferred revenue	(82,457)	-	-	-	(82,457)	582,237
Client Security Fund claims payable	-	-	(3,196)	-	(3,196)	(46,804)
Interfund advance	(5,367)	6,604	-	(1,237)	-	-
Net cash provided by operating activities	316,922	114,815	18,715	66,311	516,763	1,442,162
Cash flows from investing activities:						
Purchases of property and equipment	(115,932)	-	-	(2,744)	(118,676)	(118,874)
Purchases of investments	(4,095,436)	(464,146)	(50,145)	(409,968)	(4,929,695)	(8,359,349)
Proceeds from sale of investments and reinvested income	5,729,527	405,010	130,000	438,730	6,703,267	6,375,201
Net cash provided by (used in) investing activities	1,608,159	(59,136)	79,855	26,018	1,654,896	(2,103,022)
Cash flows from financing activities:						
Payments on capital lease obligation	(2,354)	-	-	-	(2,354)	(3,664)
Net increase (decrease) in cash and cash equivalents	1,922,727	55,679	98,570	92,329	2,169,305	(664,524)
Cash and cash equivalents as of beginning of the year	1,745,519	105,760	56,552	96,453	2,004,284	2,668,808
Cash and cash equivalents as of end of the year	\$ 3,668,246	\$ 161,439	\$ 155,122	\$ 188,782	\$ 4,173,589	\$ 2,004,284

See accompanying notes to financial statements.

UTAH STATE BAR
Statement of Cash Flows

For the Year Ended June 30, 2018
(with Summarized Financial Information for the Year Ended June 30, 2017)
(Continued)

	Bar Operations	Bar Sections	Client Security Fund	Mandatory Continuing Legal Education Fund	Total 2018	Total 2017
Cash paid for interest	\$ 701	\$ -	\$ -	\$ -	\$ 701	\$ 395
Purchase of property and equipment through capital lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,470

Supplemental disclosure of cash flow information:

Cash paid for interest

Supplemental disclosures of non-cash investing and financing activities:

Purchase of property and equipment through capital lease

See accompanying notes to financial statements.

UTAH STATE BAR
Notes to Financial Statements

June 30, 2018

1. Description of Organization and Summary of Significant Accounting Policies

Description of Organization

The Utah State Bar (the Bar) is an organization created by statute in 1931 under the laws of the state of Utah. The Bar's purpose was amended and clarified by the Utah State Constitution and by court order on June 30, 1981, and the Bar was incorporated as a 501(c)(6) organization on June 24, 1991. All attorneys licensed under the laws of the state of Utah, which approximate 12,600, are considered members of the Bar.

Basis of Presentation and Fund Accounting

The assets, liabilities and net assets of the Bar are reported using the accrual method of accounting. The undesignated fund is used for the general operations of the Bar. The designated funds are used for activities of the various Bar sections, the Client Security Fund, and the Mandatory Continuing Legal Education Fund (MCLE Fund), including overhead charges to defray the costs of administering those funds.

The financial statements include the prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America (US GAAP). Accordingly, such information should be read in conjunction with the Bar's financial statements as of and for the year ended June 30, 2017, from which the summarized information was derived.

Concentrations of Risk

The Bar maintains its cash and cash equivalents in bank deposit accounts which, at times, exceed federally insured limits. As of June 30, 2018, the Bar had \$3,937,877 of cash and cash equivalents that exceeded federally insured limits. To date, the Bar has not experienced a loss or lack of access to its invested cash and cash equivalents; however, no assurance can be provided that access to the Bar's invested cash and cash equivalents will not be impacted by adverse conditions in the financial markets.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in accordance with US GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash Equivalents

The Bar considers all highly liquid investments purchased with original maturities to the Bar of three months or less to be cash equivalents. As of June 30, 2018, these cash equivalents consisted of money market accounts and certificates of deposit totaling \$3,622,624.

UTAH STATE BAR
Notes to Financial Statements
(Continued)
June 30, 2018

1. Description of Investments

Organization and Summary of Significant Accounting Policies
(Continued) Investments consist primarily of corporate bonds and certificates of deposit. Realized and unrealized gains or losses are reflected currently in the statement of activities.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation and amortization. Depreciation and amortization are calculated using the straight-line method over the estimated economic useful lives of the assets or over the related lease terms (if shorter), as follows:

Building	25 years
Building improvements	10-25 years
Office furniture, equipment and leased equipment	3-7 years
Computers and computer software	3-5 years

Expenditures for routine maintenance and repairs are charged to operating expenses as incurred. Major renewals and betterments are capitalized and depreciated over their estimated useful lives. Upon retirement or other disposition of property and equipment, the cost and accumulated depreciation and amortization are removed from the accounts and any gain or loss is recorded as income or expense in the statement of activities.

Revenue Recognition and Deferred Revenue

The Bar recognizes revenue from services and programs, conventions, bar examinations, room rental and catering and other services at the time of sale or at the time services are provided. Licensing fees are assessed in June for the following fiscal year. All fees collected prior to the current fiscal year-end are recorded as deferred revenue. Deferred revenue is recognized as income in the year in which it is earned (i.e., benefits provided to members).

Income Taxes

On June 24, 1991, the Bar was incorporated as a 501(c)(6) organization and has received a determination letter from the Internal Revenue Service exempting the Bar from federal income taxes. Management believes that the Bar is designed and operated in compliance with the applicable requirements of the Internal Revenue Code and, accordingly, no provision for federal and state income taxes has been provided for in the accompanying statement of activities.

The Bar is subject to income tax at current corporate rates on net income from unrelated business activities. Income taxes on unrelated business activities have not been significant. The Bar paid no income taxes for the year ended June 30, 2018.

UTAH STATE BAR
Notes to Financial Statements
(Continued)
June 30, 2018

1. Description of Organization and Summary of Significant Accounting Policies *(Continued)* **Income Taxes (continued)**

A liability for uncertain tax positions is recognized in the financial statements when it is more likely than not the position will not be sustained upon examination by the tax authorities. As of June 30, 2018, the Bar had no uncertain tax positions that qualified for either recognition or disclosure in the financial statements. The Bar is subject to routine audits by tax jurisdictions; however, there are no audits for any tax periods in progress.

Subsequent Events

Management has evaluated events occurring subsequent to June 30, 2018 through October XX, 2018 (the date the financial statements were available to be issued) for possible disclosures or accounting impact.

2. Investments and Net Investment Income Investments consisted of the following as of June 30, 2018:

	Amortized Cost	Net Unrealized Gains	Fair Value
Corporate bonds	\$ 3,444,871	\$ 29,236	\$ 3,474,107
Certificates of deposit	1,219,753	921	1,220,674
	<u>\$ 4,664,624</u>	<u>\$ 30,157</u>	<u>\$ 4,694,781</u>

Investment income related to investments for the year ended June 30, 2018, consisted of the following:

	Undesignated	Designated	Total
Net investment income and interest	\$ 178,222	\$ 21,984	\$ 200,206
Net unrealized gains (losses)	(68,964)	(6,814)	(75,778)
	<u>\$ 109,258</u>	<u>\$ 15,170</u>	<u>\$ 124,428</u>

UTAH STATE BAR
Notes to Financial Statements
(Continued)
June 30, 2018

3. Property and Equipment Property and equipment consisted of the following as of June 30, 2018:

Building and improvements	\$ 3,002,765
Computers and computer software	936,986
Office furniture, equipment and leased equipment	923,370
Land	<u>633,142</u>
	5,496,263
Less accumulated depreciation and amortization	<u>(3,993,466)</u>
Property and equipment, net	<u>\$ 1,502,797</u>

Depreciation and amortization expense for property and equipment totaled \$244,565 for the year ended June 30, 2018.

4. Fair Value Measurements The Bar's financial instruments include cash equivalents and investments as of June 30, 2018. Management believes that the recorded value of each financial instrument approximates its fair value.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. To increase the comparability of fair value measures, the following hierarchy prioritizes the inputs to valuation methodologies used to measure fair value:

Level 1	Valuations based on quoted prices for identical assets or liabilities in active markets
Level 2	Valuations based on observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
Level 3	Valuations based on unobservable inputs reflecting the Bar's own assumptions, applied consistently with reasonably available assumptions made by other market participants. These valuations require significant judgment.

The Bar's cash equivalents and investments are considered Level 1 assets under the fair value hierarchy and are measured on a recurring basis. Bar management obtains valuation data for the corporate bonds and certificates of deposit from third-party sources, which determine the net asset values for the Bar's accounts using quoted market prices and reportable trades.

UTAH STATE BAR
Notes to Financial Statements
(Continued)
June 30, 2018

5. Lease Obligation

The Bar leases certain equipment under a capital lease obligation. The lease requires quarterly payments of \$1,064, has an effective interest rate of 16.6%, and is secured by the equipment being leased. As of June 30, 2018, equipment held under the capital lease had a cost of approximately \$18,000 and accumulated amortization of \$3,700. As of June 30, 2018, future minimum lease payments under the capital lease were as follows:

<u>Year Ending June 30:</u>	
2019	\$ 4,255
2020	4,255
2021	4,255
2022	4,256
Total	<u>17,021</u>
Less amount representing interest	<u>(1,850)</u>
	15,171
Less current portion	<u>(3,485)</u>
	<u>\$ 11,686</u>

6. Employee Benefit Plans

The Bar sponsors a defined contribution 401(k) plan (the Plan). Employees who have completed one year of service with the Bar and have attained the age of 21 or older are eligible to participate, and may elect to contribute a portion of their compensation, subject to Internal Revenue Code limitations, to the Plan. The Bar contributes to the Plan an amount equal to 10% of the compensation of all Plan participants. Contributions to the Plan were \$270,024 for the year ended June 30, 2018.

The Bar sponsors a Section 125 cafeteria plan. All contributions to this plan are made by the participants.

UTAH STATE BAR
Notes to Financial Statements
(Continued)
June 30, 2018

- 7. Board Designated Net Assets** Board designated unrestricted net assets consist of the Bar operation's reserves for potential future liabilities and assets designated for Bar sections, client security fund, and the mandatory continuing legal education fund. Board designated unrestricted net assets consisted of the following as of June 30:

	2018	2017
Bar operations reserves:		
Three-month operating expense reserve	\$ 1,661,000	\$ 1,600,000
Capital replacement reserve – building	650,000	650,000
Capital replacement reserve – equipment	200,000	200,000
Total Bar operations reserves	2,511,000	2,450,000
Bar sections	614,684	509,350
Client security fund	275,903	255,552
Mandatory continuing legal education fund	690,874	626,039
	\$ 4,092,461	\$ 3,840,941

- 8. Client Security Fund** On October 30, 1983, the Bar received approval from the Utah Supreme Court (USC) to collect up to \$20 per attorney per year to accumulate a client security fund (the Fund) in the base amount of \$200,000. The Fund was created to partially indemnify the public against losses incurred as a result of lawyers' misappropriation of clients' funds. Claims against the Fund are limited to \$20,000 per claimant. On April 20, 2015, the USC approved the reduction of the fee paid to the Fund by each member attorney from \$20 to \$5.

Cases must be reviewed and approved by the Fund Committee of the Bar and also by the Board of Commissioners of the Bar before they are considered to be claims payable by the Fund. The Fund Committee routinely reviews open matters. In the Fund Committee's opinion, these open matters will not have a material adverse effect on the financial position, results of activities, or liquidity of the Bar.

- 9. Contingencies** The Bar may, from time to time, be subject to legal proceedings arising in the normal course of business. Management does not believe the outcome of any matters currently pending will have a material impact on the financial position, results of activities, or liquidity of the Bar.

- 10. Related Parties** The primary purpose of the Bar is to perform services on behalf of its members, which may result in related-party transactions arising through its regular activities.

DRAFT
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SUPPLEMENTAL SCHEDULES

UTAH STATE BAR
Schedule of Continuing Legal Education and Conferences
Revenues and Expenses

For the Year Ended June 30, 2018

	Summer Convention	Fall Forum	Spring Convention	CLE Events	Total
Revenues	\$ 283,280	\$ 83,328	\$ 124,426	\$ 565,080	\$ 1,056,114
Expenses:					
Program	240,660	68,108	79,894	350,438	739,100
Salaries and benefits	24,308	10,636	14,402	134,302	183,648
General and administrative	19,062	12,245	13,624	80,790	125,721
Interfund facilities	(3,003)	(494)	(1,368)	(27,849)	(32,714)
Total expenses	281,027	90,495	106,552	537,681	1,015,755
Excess (deficiency) of revenues over expenses	\$ 2,253	\$ (7,167)	\$ 17,874	\$ 27,399	\$ 40,359

See Independent Auditors' Report.

UTAH STATE BAR
Schedule of Member Services Revenues and Expenses

For the Year Ended June 30, 2018

	Bar Journal	Member Services	Legislative	Public Education	Young Lawyers Division	Total
Revenues	\$ 155,076	\$ 22,113	\$ -	\$ -	\$ 6,365	\$ 183,554
Expenses:						
Program	33,025	155,548	51,168	285	56,196	296,222
Salaries and benefits	35,535	638	2,108	59,028	834	98,143
General and administrative	109,824	3,584	7	106,933	3,572	223,920
Interfund facilities	(4,349)	(917)	(7,042)	-	(260)	(12,568)
Total expenses	174,035	158,853	46,241	166,246	60,342	605,717
Deficiency of revenues over expenses	\$ (18,959)	\$ (136,740)	\$ (46,241)	\$ (166,246)	\$ (53,977)	\$ (422,163)

UTAH STATE BAR
Schedule of Public Services Revenues and Expenses

For the Year Ended June 30, 2018

	Committees	Consumer Assistance	Access to Justice	Tuesday Night Bar	Total
Revenues	\$ 3,610	\$ -	\$ 10,713	\$ -	\$ 14,323
Expenses:					
Salaries and benefits	83,141	36	18,598	33,126	134,901
Program	30,519	121,603	110,302	2,856	265,280
General and administrative	4,525	8,979	43,328	714	57,546
Interfund facilities	(7,871)	-	(8,296)	(28,156)	(44,323)
Total expenses	110,314	130,618	163,932	8,540	413,404
Deficiency of revenues over expenses	\$ (106,704)	\$ (130,618)	\$ (153,219)	\$ (8,540)	\$ (399,081)

UTAH STATE BAR
Schedule of Bar Sections Revenues and Expenses

For the Year Ended June 30, 2018

	Balance June 30, 2017	Revenues	Expenses	Balance June 30, 2018	Net Increase (Decrease)
Bar Section Funds:					
Antitrust/Unfair Competition	\$ 8,845	\$ 1,325	\$ 595	\$ 9,575	\$ 730
Appellate Practice	9,938	7,695	4,437	13,196	3,258
Banking and Finance	6,558	5,380	7,256	4,682	(1,876)
Bankruptcy	7,469	7,117	6,412	8,174	705
Business Law	18,269	24,100	11,660	30,709	12,440
Collection Law	18,865	4,247	1,087	22,025	3,160
Communications Law	3,090	360	450	3,000	(90)
Constitutional Law	5,417	3,317	4,504	4,230	(1,187)
Construction Law	2,432	7,997	6,565	3,864	1,432
Corporate Counsel	9,792	18,356	8,210	19,938	10,146
Criminal Law	7,993	12,828	8,508	12,313	4,320
Cyber Law	14,604	9,755	2,856	21,503	6,899
Community Association Law	1,437	1,970	758	2,649	1,212
Dispute Resolution	21,773	7,909	5,152	24,530	2,757
Education Law	4,419	2,214	1,620	5,013	594
Elder Law	8,592	7,375	8,495	7,472	(1,120)
Entertainment Law	-	1,880	1,491	389	389
Environmental Law	5,806	12,165	6,835	11,136	5,330
Family Law	65,720	58,518	35,858	88,380	22,660
Franchise Law	2,620	1,410	545	3,485	865
Government/Administrative Law	22,117	8,120	12,614	17,623	(4,494)
Health Law	10,490	5,206	3,449	12,247	1,757
Intellectual Property	63,794	33,551	23,031	74,314	10,520
International Law	1,399	2,200	1,057	2,542	1,143
Indian Law	1,585	2,050	1,197	2,438	853
Juvenile Law	4,119	3,250	3,995	3,374	(745)
Labor and Employment Law	9,371	16,618	11,998	13,991	4,620
Legal Entrepreneurs	-	500	-	500	500
Litigation	82,022	43,729	45,066	80,685	(1,337)
Limited Scope	211	1,660	1,071	800	589
Military Law	1,875	720	253	2,342	467
Non-profit/Charitable Law	2,079	3,170	1,748	3,501	1,422
Probate/Estate Planning	16,846	21,633	22,122	16,357	(489)
Real Property	8,530	28,930	23,189	14,271	5,741
Securities	31,138	10,818	2,382	39,574	8,436
Senior Lawyers	-	-	-	-	-
Solo, Small Firm, Rural Practice	3,701	6,830	3,500	7,031	3,330
Tax	12,616	15,757	15,138	13,235	619
Total Bar Section Funds	495,532	400,660	295,104	601,088	105,556
Paralegal Division	13,818	10,946	11,168	13,596	(222)
	\$ 509,350	\$ 411,606	\$ 306,272	\$ 614,684	\$ 105,334

UTAH STATE BAR
Schedule of Mandatory Continuing Education Advisory Board

For the Year Ended June 30, 2018

Revenues:	
Compliance fees from attorneys	\$ 185,172
Continuing Legal Education (provider attendance fees)	165,116
Investment income	<u>8,389</u>
Total revenues	<u>358,677</u>
Expenses:	
Salaries, payroll taxes, and benefits	232,580
Office overhead	37,683
Interfund facilities	7,674
Travel	14,971
Board meetings	<u>934</u>
Total expenses	<u>293,842</u>
Excess of revenues over expenses	<u>\$ 64,835</u>

UTAH STATE BAR
Schedule of Facilities Revenues and Expenses

For the Year Ended June 30, 2018

Revenues:	
Outside parties	<u>\$ 28,357</u>
In-kind and interfund revenues:	
Interdepartmental charges	135,986
Sections	56,008
Utah Dispute Resolution and other in-kind	20,517
MCLE	<u>7,674</u>
Total in-kind and interfund revenues	<u>220,185</u>
Total revenues	<u>248,542</u>
Expenses:	
Building overhead	232,915
Food, beverage and AV costs	107,096
Salaries and benefits	148,711
General and administrative	<u>8,150</u>
	496,872
In-kind expenses	<u>22,322</u>
Total expenses	<u>519,194</u>
Deficiency of revenues over expenses	<u>\$ (270,652)</u>

**TAB
2**

Licensed Lawyer Report: Where We Are, Where We Want to Go

LICENSED LAWYER STAT HIGHLIGHTS

Currently, there are 1,055 attorneys accepted clients via LicensedLawyer.org. Of these, 44 percent have actually completed an updated profile. This is an increase from 956 attorneys in March, but considerably short of the goal I set for 2,000 by the end of the year.

In July 2018, 4,856 searches were conducted on Licensed Lawyer, yielding 591 referrals. During July, busboard transit advertising and some digital advertising continued to run. In July 2017, 2,627 searches yielded 301 referrals. It's important to note the difficulty between increasing the correlation between searches and referrals. Marketing efforts can only impact searches. Referrals are dependent on attorneys completing their profiles and responding to clients who attempt to contact them via Licensed Lawyer. As a test, I attempted to contact two attorneys through Licensed Lawyer. Neither responded to my emails.

Ongoing marketing efforts include the following:

- Brochures in courthouses throughout the state
- Presentations to civic organizations along the Wasatch Front, explaining Licensed Lawyer and other Bar programs. (Modest Means, TNB, etc.)
- Announcements at CLE events.
- Promos in eBulletin and ads in Bar Journal
- Promo items in new lawyer packets, emails with suggestions to improve profiles.
- Promos at Bar conventions and events

RECAP OF ADVERTISING SPENDING

In the spring of this year, the Commission authorized \$39,000 in additional expenditures on Licensed Lawyer advertising. This money was spent in the following way:

- Deseret Digital Media, \$9,500, digital ads, geofencing and retargeting
- HYFN Digital Media, \$3,000, digital ads and retargeting
- Number Six (formerly MediaOne/UDS/NAC), \$10,000, SEO optimization
- KTVX, TV appearance and Facebook boost, \$2,200
- Lamar Transit Advertising, \$6,875, bus advertising
- KSL Radio, traffic spots, \$7,425

Total Additional Expenditure: \$39,015

EFFECTIVENESS

Branding--The branding portions of the campaign included radio traffic spots on KSL and transit advertising on buses along the Wasatch Front. Although the success of a branding campaign is difficult to measure, there was a noticeable spike in Licensed Lawyer searches in the weeks the KSL schedule ran. Branding campaigns are designed to increase the effectiveness of response advertising.

TV Appearance—Heather Thuet appeared on Channel 4’s Good Things Utah program on March 20. Final results showed 9,468 people initiated searches on Licensed Lawyer from Channel 4’s website or Facebook page between March 20 and June 30. Of these, 698 sought referrals, at a cost of \$.23 per search and \$3.15 per referral.

KSL Digital Advertising—Our Deseret Digital Media buy generated 6,049 searches and 805 requests for referrals, at a cost of \$1.57 per search and \$11.80 per referral.

HYFN Digital—Our HYFN Digital Media buy generated 1,659 searches and 322 requests for referrals, at a cost of \$1.80 per search and \$9.31 per referral. (Note: This was part of the Channel 4 TV buy, but is listed separately for tracking purposes.)

Number Six—(This week it’s Number Six. Formerly it was MediaOne, Utah Digital Services, and NAC, if you can keep track as the names go by.)

We used Number Six for the SEO portion of our campaign. We emphasized the following keywords: Wills, Employment Benefits, Wage Claims, Discrimination, Appeal, Trusts, Divorce, Custody and Power of Attorney. These are the top searches on Licensed Lawyer. Our SEO efforts netted 4,214 searches and 268 referrals, at a cost of \$2.37 per search and \$37.31 per referral.

As you probably know, SEO works as a “bidding” process. Key words are auctioned, and the price depends on how many other people are bidding for those specific words. Each month, Utah attorneys spend more than \$200,000 on SEO. That forces the cost of key words focusing on the legal profession up. We paid between \$25.20 and \$47 for some key words. Normally, you’d like to be in the \$2-5 range. In effect, we bid against other attorneys for SEO key words. I’m attaching a SEO audit, prepared by Fluid Advertising of Bountiful, with some SEO recommendations.

There are several things we can do to make the Licensed Lawyer site more SEO friendly that do not cost money, and I’ve been working with Katie, David and Euclid to implement these. I’ll continue to do so.

ADVERTISING LICENSED LAWYER IN THE FUTURE

A marketing campaign is like a snowball rolling down a hill—it builds momentum as it rolls along. That’s why companies like R.C. Willey, Robert J DeBry, The Advocates and others maintain a presence in the market. No one is searching for an attorney all the time, just as no one is in the market for furniture all the time. Our recent Lighthouse research indicated that the second-highest barrier to people finding an

attorney is they don't know how. A consistent presence of Licensed Lawyer in the marketplace will ease that concern, and help ensure that when people need an attorney they'll know where to go to find one.

RECOMMENDATIONS

To maintain the momentum we established, I would recommend spending at the following levels, commencing in September and going through the end of the current fiscal year.

--Digital/SEO Advertising: \$3,000 per month

--Other Advertising: \$2,000 per month (This would alternate between KSL traffic spots one month, and a 4-week transit schedule the other month.)

--Quarterly Television: \$3,000 for TV appearances. Television, even in this digital world, is still incredibly powerful, and our experience bears this out. We have a second TV appearance scheduled for Pro Bono week in October, and I would recommend the Bar have a quarterly TV presence. Ideally, I'd like to get a regular quarterly appearance on a nightly news program.

Total recommended expenditure: \$62,000 between now and the end of the fiscal year in June 2019.



Provided by Fluid Advertising

SEO Report for <https://www.licensedlawyer.org>

78 / 100
SEO SCORE

37 / 47
PASSED CHECKS

10 / 47
FAILED CHECKS

0 / 47
WARNINGS

COMMON SEO ISSUES

Meta Title

✓ The meta title of your page has a length of 22 characters. Most search engines will truncate meta titles to 70 characters.

→ Licensed Lawyer > Home

Meta Description

✓ The meta description of your page has a length of 111 characters. Most search engines will truncate meta descriptions to 160 characters.

→ Licensed Lawyer is a free service to the public that makes it easy to find a qualified and licensed attorney.

Google Search Results Preview









ⓘ [Licensed Lawyer > Home](https://www.licensedlawyer.org)
<https://www.licensedlawyer.org>
Licensed Lawyer is a free service to the public that makes it easy to find a qualified and licensed attorney.

Most Common Keywords Test

ⓘ There is likely no optimal keyword density (search engine algorithms have evolved beyond keyword density metrics as a significant ranking factor). It can be useful, however, to note which keywords appear most often on your page and if they reflect the intended topic of your page. More importantly, the keywords on your page should appear within natural sounding and grammatically correct copy.

- search - 8 times
- user - 6 times
- agreement - 6 times
- lawyer - 5 times
- legal - 5 times

Keywords Usage Test	<p>✓ Congratulations! You are using your keywords in your meta-tags, which help search engines to properly identify the topic of your page.</p> <hr/> <p>→ Keyword(s) included in Title tag → Keyword(s) included in Meta-Description tag</p>
Keywords Cloud	<p>① advice agreement asked attorney attorneys away browser business category clearvantage click clinics consumer copyright cost does easy euclid events frames free frequently getting good guided help inline just lawyer legal licensed life login members need partner powered privacy qualify questions rates reduced search standing started state statement support technology terms trademark trusted User utah</p>
Related Keywords	<p>① There are no indexed keywords for your domain!</p>
Competitor Domains	<p>① There are no indexed competitors for your domain!</p>
Heading Tags Test	<p>✓ Congratulations! Your webpage contains headings tags.</p>
Robots.txt Test	<p>✓ Congratulations! Your site uses a "robots.txt" file: https://www.licensedlawyer.org/robots.txt</p>
Sitemap Test	<p>✓ Congratulations! Your website has a sitemap file.</p> <hr/> <p>→ #http://www.domainnamehere.com/sitemap.aspx</p>
Broken Links Test	<p>✓ Congratulations! We have checked 22 links from your webpage and none is broken.</p>
SEO Friendly URL Test	<p>⊗ Your webpage contains URLs that are not SEO friendly!</p> <hr/> <p>→ https://www.licensedlawyer.org/Login?returnurl=%2f</p> <hr/> <p>HOW TO FIX</p> <p>In order for URLs to be SEO friendly, they should be clearly named for what they are and contain no spaces, underscores or other characters. You should avoid the use of parameters when possible, as they are make URLs less inviting for users to click or share.</p> <ul style="list-style-type: none"> - If your website is new and is not indexed by search engines you can replace underscores with hyphens or redirect those links to URLs that use hyphens.BUT, if your website is ranked well by search engines you do not need to do this (probably you have other ranking factors working very well). - The general advice remains: build links that contain hyphens rather than underscores and avoid dynamic URLs.

Image Alt Test	 Your webpage contains "img" tags without the required "alt" attribute.
Inline CSS Test	 Your webpage is using inline CSS styles!
Deprecated HTML Tags	 Congratulations! Your page does not use HTML deprecated tags.
Google Analytics Test	 Congratulations! Your webpage is using Google Analytics.
Favicon Test	 Congratulations! Your website appears to have a favicon. 
Backlinks Checker	 Your domain has 142 total backlinks from 28 referring domains . Some most recently found backlinks for your domain are listed below: <ul style="list-style-type: none"> → Checked on Aug 28, 2018: https://www.wikihow.com/Get-Married-in-Utah#_note-4 → Checked on Aug 26, 2018: https://www.justanswer.com/...er-comcast-downloading.html → Checked on Aug 25, 2018: https://www.utahbar.org/public-services/#quform-884024 → Checked on Aug 24, 2018: http://www.keywordniches.co...arch/directorio-de-abogados → Checked on Aug 24, 2018: https://www.utahbar.org/public-services/#quform-bcad87
JS Error Checker	 Congratulations! There are no severe JavaScript errors on your webpage.

HOW TO FIX

In order to pass this test you must add an **alt** attribute to every **** tag used into your webpage. An image with an alternate text specified is inserted using the following HTML line:

```

```

Remember that the point of alt text is to provide the same functional information that a visual user would see. Search engines, users who disabled images in their browsers and other agents who are unable to see the images on your webpage can read the alt attributes assigned to the image since they cannot view it.

Learn more about optimizing images for SEO.

HOW TO FIX

It is a good practice to move all the inline CSS rules into an external file in order to make your page "lighter" in weight and decrease the code to text ratio.













- check the HTML code of your page and identify all style attributes
- for each style attribute found you must properly move all declarations in the external CSS file and remove the style attribute

For example:

```
<!--this HTML code with inline CSS rule:-->
<p style="color:red; font-size: 12px">some text here</p>

<!--would became:-->
<p>some text here</p>

<!--and the rule added into your CSS file:-->
p{color:red; font-size: 12px}
```

Social Media Check	 Congratulations! Your website is connected successfully with social media using: Facebook Twitter
SPEED OPTIMIZATIONS	
HTML Page Size Test	 Congratulations! The size of your webpage's HTML is 18.1 Kb and is under the average webpage's HTML size of 33 Kb . Faster loading websites result in a better user experience, higher conversion rates, and generally better search engine rankings.
HTML Compression/GZIP Test	 Congratulations! Your webpage is successfully compressed using gzip compression on your code. Your HTML is compressed from 56.51 Kb to 18.1 Kb (68% size savings) . This helps ensure a faster loading webpage and improved user experience.
Site Loading Speed Test	 Your website loading time is around 3.75 seconds and this is under the average loading speed which is 5 seconds .
Page Objects	 Your page has more than 20 http requests , which can slow down page loading. You can try reducing http requests through various methods such as using text instead of images, using css sprites, using data URIs instead of images, or combining several external files together into one. <hr/> <p>HTML Pages: 2; CSS Files: 25; Scripts: 34; Images: 18; Flash Files: 0;</p>
Page Cache Test (Server Side Caching)	 Congratulations, you have a caching mechanism on your website. Caching helps speed page loading times as well as reduces server load.
Flash Test	 Congratulations! Your website does not include flash objects (an outdated technology that was sometimes used to deliver rich multimedia content). Flash content does not work well on mobile devices, and is difficult for crawlers to interpret.
Image Caching Test	 Congratulations! Your webpage is using cache headers for your images and the browsers will display these images from the cache.
JavaScript Minification Test	 Some of your website's JavaScript files are not minified! <hr/> <p>HOW TO FIX In order to pass this test you must minify all of your external JavaScript files. For this task you can use an online JS minifier like JSCompress, Closure Compiler or JSMIn.</p>
CSS Minification Test	 Some of your website's CSS files are not minified! <hr/> <p>HOW TO FIX In order to pass this test you must minify all of your external CSS files. For this task you can use an online CSS minifier like YUI Compressor or cssmin.js.</p>
Nested Tables Test	 Congratulations, your page does not use nested tables. This speeds up page loading time and optimizes the user experience.
Frameset Test	 Congratulations! Your webpage does not use frames.

Doctype Test

✓ Congratulations! Your website has a doctype declaration:

→ <!DOCTYPE html>

URL Redirects Checker

✓ Congratulations! Your URL doesn't have any redirects (which could potentially cause site indexation issues and site loading delays).

SERVER AND SECURITY

URL Canonicalization Test

✘ <https://www.licensedlawyer.org> and <https://licensedlawyer.org> should resolve to the same URL, but currently do not.

HOW TO FIX

In order to pass this test you must consider using a 301 re-write rule in your **.htaccess** file so that both addresses (<http://example.com> and <http://www.example.com>) resolve to the same URL.
- If you want to redirect <http://www.example.com> to <http://example.com>, you can use this:

```
RewriteCond %{HTTP_HOST} ^www\.example\.com$
RewriteRule ^/?$ "http://example.com" [R=301,L]
```

- If you want to redirect <http://example.com> to <http://www.example.com>, you can use this:

```
RewriteCond %{HTTP_HOST} !^www\.example\.com$ [NC]
RewriteRule ^(.*)$ http://www.example.com/$1 [L,R=301]
```

Note that you must put the above lines somewhere after **RewriteEngine On** line.

HTTPS Test

✓ Your website is successfully using https, a secure communication protocol over the Internet. Note: if your site relies primarily on ad income, be aware that using https may be detrimental to ad earnings.

Safe Browsing Test

✓ This site is not currently listed as suspicious (no malware or phishing activity found).

Server Signature Test

✘ Your server signature is on. Turning off your server signature is generally a good idea from a security standpoint. Read more on how to turn off server signature and improve your website's security.

→ Server: Microsoft-IIS/8.5

HOW TO FIX

By default, the Apache webserver sends HTTP headers with some information about your server version, operating system, modules installed, etc. These informations can be used by hackers in order to exploit vulnerabilities (specially if you are running an older version). These information can be hidden or changed with very basic configurations.

Open Apache's configuration file (**httpd.conf** or **apache.conf**) and search for **ServerSignature**. If you find it, edit it to:

```
ServerSignature Off
ServerTokens Prod
```

If you don't find it, just add these two lines at the end of the file.

Note that, after you modify the configuration file, you must restart the Apache server.

Directory Browsing Test

✓ Congratulations! Your server has disabled directory browsing.

Plaintext Emails Test

✓ Congratulations! Your webpage does not include email addresses in plaintext.

MOBILE USABILITY

Media Query Responsive Test

✓ Congratulations, your website uses media query technique, which is the base for responsive design functionalities.

Mobile Snapshot



Microdata Schema Test

- ✘ Your webpage doesn't take the advantages of HTML Microdata specifications in order to markup structured data. View Google's guide for getting started with microdata.

HOW TO FIX

HTML5 Microdata is an easy way to add semantic markup to your web pages. Search engines rely on this markup to improve the display of search results, making it easier for people to find the right web pages.

Here is a simple example of how to use HTML5 microdata in your contact web page:

```
<div itemscope itemtype="http://schema.org/Person">
  <span itemprop="name">Joe Doe</span>
  <span itemprop="company">The Example Company</span>
  <span itemprop="tel">604-555-1234</span>
  <a itemprop="email" href="mailto:joe.doe@example.com">joe.doe@example.com</a>
</div>
```

Noindex Checker

- ✔ Your webpage does not use the noindex meta tag. This means that your webpage will be read and indexed by search engines.

Canonical Tag Checker

- ✔ Your webpage does not use the canonical link tag.

Nofollow Checker

- ✘ Your webpage is using the nofollow meta tag. You are advised to use this tag carefully since search engines will not crawl all links from your webpage.

```
→ <a class="LoginLink" href="https://www.licensedlawyer.org/Login?returnurl=%2f"
  id="dnn_dnnLogin_loginLink" onclick="this.disabled=true;" rel="nofollow" title="Login"></a>
→ <a class="LoginLink" href="https://www.licensedlawyer.org/Login?returnurl=%2f"
  id="dnn_dnnLogin2_loginLink" onclick="this.disabled=true;" rel="nofollow" title="Login"></a>
→ <a class="terms " href="https://www.licensedlawyer.org/Privacy"
  id="dnn_dnnPRIVACY_hypPrivacy" rel="nofollow"></a>
→ <a class="terms " href="https://www.licensedlawyer.org/Terms"
  id="dnn_dnnTERMS_hypTerms" rel="nofollow"></a>
```

HOW TO FIX

If you want search engines to crawl all the outgoing links on your webpage you must remove the nofollow meta tag.

Disallow Directive Checker

- ✓ Your robots.txt file disallow the search engines access to some parts of your website. You are advised to check carefully if the access to these resources or pages must be blocked.

- Disallow: /admin/
- Disallow: /app_browsers/
- Disallow: /app_code/
- Disallow: /app_data/
- Disallow: /app_globalresources/
- Disallow: /bin/
- Disallow: /components/
- Disallow: /config/
- Disallow: /contest/
- Disallow: /controls/
- Disallow: /desktopmodules/
- Disallow: /documentation/
- Disallow: /httpmodules/
- Disallow: /images/
- Disallow: /install/
- Disallow: /js/
- Disallow: /portals/
- Disallow: /providers/
- Disallow: /resources/contentrotator/
- Disallow: /resources/controlpanel/
- Disallow: /resources/dashboard/
- Disallow: /resources/feedbrowser/
- Disallow: /resources/openforcead/
- Disallow: /resources/search/
- Disallow: /resources/shared/
- Disallow: /resources/skinwidgets/
- Disallow: /resources/tabstrip/
- Disallow: /resources/widgets/
- Disallow: /activity-feed/userid/#donotindexuserprofiles
- Disallow: /cvweb/
- Disallow: /cvwebtest/
- Disallow: /office/
- Disallow: /mt/
- Disallow: /*/ctl/#slurppermits*
- Disallow: /*/ctl/#googlebotpermits*

TAB
3

Letter to the Editor

Dear Utah State Bar Journal Editor:

It is my hope that the *Utah Bar Journal* will publish attorney discipline cases following trials or decisions wherein the lawyer prevails, in addition to those in which the Bar prevails.

OPC accused ALJs LaJeunesse and Hann of violating rule 8.4(d) of the rules of professional conduct (conduct prejudicial to the administration of justice). ALJ LaJeunesse asserted he interpreted Labor Commission Law to allow ALJs to request clarification of flawed reports written to the ALJs without notice to the litigants. He and Hann reasoned the authors of the reports work in an adjunct capacity to advise the ALJs regarding medical aspects of cases. LaJeunesse also asserted Rule 2.9 of the Code of Judicial Conduct allows judges to have ex parte consultations with functionaries who aid judges in carrying out adjudicative responsibilities. Acting on a complaint by the Workers' Compensation Fund of Utah, who learned Hann had returned a report for clarification without notice, the Bar accused ALJs LaJeunesse and Hann of violating the statute and rule 8.4(d).

I have the pleasure of representing ALJs LaJeunesse and Hann, who prevailed. After a five-day trial, Third District Court Judge Andrew Stone authored a nineteen page decision, dismissing LaJeunesse's case. Stone wrote that attorneys and judges interpret laws all the time, and "[o]n any given day, . . . at least one side is generally wrong." The Utah Supreme Court affirmed the dismissal in *In re LaJeunesse*, 2018 UT 6, agreeing that "our legal system could not function if the side whose view is rejected is in jeopardy of a professional misconduct charge . . ." *Id.*, ¶ 39. Hann's case has now been dismissed with prejudice on her motion for summary judgment.

Inclusion of more complete litigation information is not only transparent, but should help lawyers better understand ethical norms. I look forward to the Bar's consideration.

Sincerely,
LAW OFFICE OF ELIZABETH BOWMAN, PLLC
Elizabeth A. Bowman
Attorney at Law

LETTER SUBMISSION GUIDELINES

1. Letters shall be typewritten, double spaced, signed by the author, and shall not exceed 300 words in length.
2. No one person shall have more than one letter to the editor published every six months.
3. All letters submitted for publication shall be addressed to Editor, *Utah Bar Journal*, and shall be emailed to BarJournal@UtahBar.org or delivered to the office of the Utah State Bar at least six weeks prior to publication.
4. Letters shall be published in the order in which they are received for each publication period, except that priority shall be given to the publication of letters that reflect contrasting or opposing viewpoints on the same subject.
5. No letter shall be published that (a) contains defamatory or obscene material, (b) violates the Rules of Professional Conduct, or (c) otherwise may subject the Utah State Bar, the Board of Bar Commissioners or any employee of the Utah State Bar to civil or criminal liability.
6. No letter shall be published that advocates or opposes a particular candidacy for a political or judicial office or that contains a solicitation or advertisement for a commercial or business purpose.
7. Except as otherwise expressly set forth herein, the acceptance for publication of letters to the Editor shall be made without regard to the identity of the author. Letters accepted for publication shall not be edited or condensed by the Utah State Bar, other than as may be necessary to meet these guidelines.
8. The Editor, or his or her designee, shall promptly notify the author of each letter if and when a letter is rejected.

**TAB
4**

**UTAH STATE BAR
BOARD OF BAR COMMISSIONERS
MINUTES**

AUGUST 17, 2018

PARK CITY, UTAH

- In Attendance:** President H. Dickson Burton and President-elect Herm Olsen.
Commissioners: Grace Acosta, Steven Burt, Heather Farnsworth, Mary Kay Griffin, Chrystal Mancuso-Smith, Mark Morris, Mark Pugsley, Tom Seiler, Cara Tangaro, Heather Thuet, and Katie Woods.
- Ex-Officio Members:** Nate Alder, Abby Dizon-Maughan, Amy Fowler, John Lund, Margaret Plane, Dean Gordon Smith, Sarah Starkey, and Lorraine Wardle.
- Not in Attendance:** John Bradley and Ex-Officio Members: Dean Robert Adler, Erik Christiansen, Rob Rice, and Bebe Vanek.
- Also in Attendance:** Executive Director John C. Baldwin, Assistant Executive Director Richard Dibblee, and General Counsel Elizabeth A. Wright.

Minutes: 1:15 p.m. start

1. President's Report: H. Dickson Burton

- 1.1 Report on National Conference of Bar Presidents Meeting.** Dickson Burton reported on the National Conference of Bar Presidents meeting that took place in Chicago at the end of July.

2. Action Items

- 2.1 Appoint Committee Chairs.** After a review and discussion of the Committee Chair appointments, **Tom Seiler moved to appoint the proposed Bar Committee Chairs and Co-Chairs. Katie Woods seconded the motion which passed unopposed.**
- 2.2 Appoint Committee Charges.** After a review of the charges to each Bar committee, **Grace Acosta moved to approve the charges to the Bar committees. Cara Tangaro seconded the motion which passed unopposed.**
- 2.3 Appoint Commission Liaisons.** Dickson Burton reviewed the committees, sections, local bars and other groups to which Commissioners are assigned to liaison and participate with. He asked Commissioners to reach out to their assigned groups to attend and participate.

3. Discussion Items

- 3.1 Mentoring Awards Process and Schedule.** The Commission discussed the multiple mentoring awards given by the Bar, the difficulty in obtaining nominations each year and the confusion with the NLTP mentoring awards. The Commission asked the Awards Committee to review and make recommendations regarding the frequency of the awards and the best forum for presenting the awards. The Awards Committee was asked to make its recommendation by the second week of September 2018.

4. Information Items

- 4.1 ABA Delegates' Report.** Nate Alder and Margaret Plane reported on the highlights of the ABA Delegates' meeting in July 2018.
- 4.2 Women Lawyers of Utah Report.** Sarah Starkey reported that Women Lawyers has 783 members and that 320 women attend the annual retreat each fall. She also reported that the WLU will relaunch its 2008 initiative to survey women in the practice of law in Utah. The first survey was done in 2008 with data released in 2010. A new survey will be conducted with the help of Utah State University with data released in 2020 to make a 10-year comparison of data.
- 4.3 LALU Report.** Amy Fowler reported that Brandon Mark is the new President of LALU. Goals for the organization include making more community connections and reaching out to LGBTQ individuals in rural areas who need legal assistance.
- 4.4 2018 Summer Convention Report.** John Lund reported that 389 lawyers attended the 2018 Summer Convention. The financials are still being prepared.
- 4.5 "Cancer Bites" Announcement.** Heather Farnsworth invited Commissioners to attend the fundraiser to raise money for cancer research.
- 4.6 Ex Officio Member Report.** Lorraine Wardle reported the Paralegal Division is very active and provides 10 CLE events per year that are popular and free for Division members. Lawyers also attend the Division's CLE events.

5. Other Business. None.

The meeting adjourned at 3:40 p.m.

Consent Agenda

1. Approved Minutes from the July 25, 2018 Commission Meeting.
2. Approved the appointment of Jugraj Dhaliwal, Kathryn Harstad and Adelaide Maudsley to three-year terms on the Utah Legal Services Corporation Board.

**TAB
5**

UTAH STATE BAR
Budget and Finance Committee
Highlights of the September 2018 Financial Statements

FINANCIAL STATEMENT HIGHLIGHTS

Notable Trends:

- The results of the first quarter of the fiscal year were, for the most part, as expected. Both Admissions and Licensing revenue are running slightly under budget, but lower than expected overall expenses resulted in higher than budgeted net profit. Declining applicants and admittees to the Bar continue to impact Admissions revenue, the NLTP and Licensing as well.

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

	Actual	Budget	Fav(unfav) \$ Variance	Fav(unfav) % Variance
YTD revenue	4,973,124	4,996,240	(23,116)	0%
YTD expenses	1,819,344	1,916,257	96,913	5%
YTD net profit	3,153,780	3,079,983	73,797	2%

YTD net profit is \$3.15 million, which is \$74,000 (2%) ahead of budget. YTD revenue is \$23,000 under budget mainly due to lower than budgeted Licensing, Admissions and Summer Convention revenue offset by higher than budgeted interest income. YTD expenses are under budget mainly due to lower than budgeted staff expenses.

YTD Net Profit –Cash Basis: Adding back year-to-date depreciation expense of \$55,000 and deducting capital expenditures of \$5,000, the cash basis year-to-date net profit is approximately \$50,000 higher.

Explanations for Departments with Net Profit Variances \$10k and 5% Over/Under Budget and/or significant activity:

Admissions: YTD Admissions revenue is \$67,000, which is \$7k (9%) below budget and \$3k below last year's revenue at this time due to fewer than anticipated applicants by motion. Admissions expenses are \$165,000, or \$5,000 (3%) over budget and \$7k over last year's expenses at this time due to higher than budgeted staff and overhead expenses, some of which is timing related.

OPC: OPC YTD net expenditures are \$354k, which is \$31k (8%) under budget. The main reason for the favorable variance is lower than budgeted staff-related expenses. It is anticipated that the net profit will align more closely to budget as the year progresses.

CLE: CLE YTD net profit is \$69k, which is \$18k (35%) ahead of budget. The main reason for the favorable variance is lower than budgeted YTD program and staff-related expenses which are due to timing and will likely resolve themselves as the year

UTAH STATE BAR
Budget and Finance Committee
Highlights of the September 2018 Financial Statements

progresses.

Summer Convention: With all known revenue and expenses booked for the July 2018 Summer Convention in Sun Valley, the YTD net loss is \$3k which is approximately \$12k below budget. Revenue from the convention was \$25k lower than budgeted due to lower than expected attendance which also resulted in expenses being under budget by \$13k. It is estimated that an additional \$10,000 in staff expenses will be incurred throughout the remainder of the fiscal year bringing the total net loss for the fiscal year closer to \$12,000.

Member Services: Member Services YTD net spending is \$13k vs. budgeted net spending of \$25k. Lower net spending is due to higher than budgeted Bar Journal advertising revenue. It is anticipated that the net profit will align more closely to budget as the year progresses.

Bar Operations: Bar Operations (Management, Finance, General Counsel, IT, and Commission/Special Projects) generated net expenditures of \$424k YTD compared to YTD budgeted net spending of \$472k. The lower than projected net spending is mainly due to higher than budgeted interest income.

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 (3 months' operations)	\$1,661,000
Capital Replacement Reserve (equipment)	200,000
Capital Replacement Reserve (building)	<u>650,000</u>
Total	\$2,511,000
Estimated cash reserve at September 30, 2018	<u>\$3,900,000</u>
Excess of current cash reserve over board-designated reserve	<u>\$1,389,000</u>

**Utah State Bar
Income Statement
September 30, 2018**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
Licensing	4,172,560	4,209,996	4,249,130	(39,134)	99%	4,413,162	95%
Admissions	70,045	67,065	73,885	(6,820)	91%	428,260	16%
NLTP	24,750	25,950	27,998	(2,048)	93%	70,400	37%
OPC	1,154	1,650	685	965	241%	19,000	9%
CLE	138,731	141,580	138,753	2,827	102%	590,000	24%
Summer Convention	282,630	250,190	274,896	(24,706)	91%	275,000	91%
Fall Forum	15,455	19,955	17,330	2,625	115%	95,000	21%
Spring Convention	-	537	-	537	-	147,200	0%
Member Services	131,390	148,458	127,881	20,577	116%	227,160	65%
Public Services	3,620	2,675	3,882	(1,207)	69%	16,050	17%
Bar Operations	36,784	60,058	31,307	28,751	192%	120,444	50%
Facilities	49,652	45,009	50,493	(5,484)	89%	252,823	18%
Total Revenue	4,926,771	4,973,124	4,996,240	(23,116)	100%	6,654,499	75%
Expenses							
Licensing	31,160	27,196	31,831	4,635	85%	117,203	23%
Admissions	158,529	165,360	160,117	(5,243)	103%	484,243	34%
NLTP	20,293	11,718	21,505	9,787	54%	74,939	16%
OPC	343,722	356,128	386,578	30,450	92%	1,491,840	24%
CLE	86,435	73,069	87,996	14,927	83%	533,380	14%
Summer Convention	274,007	252,851	265,569	12,718	95%	274,749	92%
Fall Forum	12,160	6,521	13,600	7,079	48%	95,011	7%
Spring Convention	3,696	4,481	3,217	(1,264)	139%	133,872	3%
Member Services	139,381	161,233	153,172	(8,061)	105%	643,721	25%
Public Services	161,760	159,510	168,720	9,210	95%	474,239	34%
Bar Operations	490,669	483,726	503,164	19,438	96%	1,781,209	27%
Facilities	118,944	117,552	120,788	3,236	97%	537,927	22%
Total Expenses	1,840,757	1,819,344	1,916,257	96,913	95%	6,642,333	27%
Net Profit (Loss)	\$ 3,086,015	\$ 3,153,780	\$ 3,079,983	\$ 73,797	102%	\$ 12,166	259233%
Depreciation	58,564	55,295	59,269	3,974	93%	246,984	
Cash increase (decrease) from operations	3,144,579	3,209,075	3,139,252	69,823	102%	259,150	
Changes in operating assets/liabilities	2,892,059	(2,770,167)	(2,770,167)	-	100%	20,000	
Capital expenditures	(38,787)	(5,036)	(26,500)	21,464	19%	(106,000)	
Net change in cash	\$ 5,997,851	\$ 433,872	\$ 342,585	\$ 91,287	127%	\$ 173,150	251%

Utah State Bar Licensing September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	16,820	16,401	16,739	(338)	98%	16,957	97%
4021 · Lic Fees > 3 Years	3,507,875	3,581,410	3,588,440	(7,030)	100%	3,654,125	98%
4022 · Lic Fees < 3 Years	209,150	203,120	210,986	(7,866)	96%	225,500	90%
4023 · Lic Fees - House Counsel	31,345	34,960	32,092	2,868	109%	35,875	97%
4025 · Pro Hac Vice Fees	17,000	16,250	18,550	(2,300)	88%	71,750	23%
4026 · Lic Fees - Inactive/FS	116,160	119,485	120,780	(1,295)	99%	116,850	102%
4027 · Lic Fees - Inactive/NS	205,590	209,640	211,419	(1,779)	99%	212,175	99%
4029 · Prior Year Lic Fees	2,695	1,275	2,040	(765)	63%	4,305	30%
4030 · Certs of Good Standing	5,370	6,540	5,225	1,315	125%	24,600	27%
4095 · Miscellaneous Income	355	115	525	(410)	22%	1,025	11%
4096 · Late Fees	60,200	20,800	42,334	(21,534)	49%	50,000	42%
Total Revenue	4,172,560	4,209,996	4,249,130	(39,134)	99%	4,413,162	95%
Expenses							
Program Services	-	-	-	-	-	-	-
Salaries & Benefits	21,307	19,980	22,763	2,783	88%	68,033	29%
General & Administrative	8,456	5,086	7,771	2,685	65%	42,350	12%
Building Overhead	1,397	2,131	1,297	(834)	164%	6,820	31%
Total Expenses	31,160	27,196	31,831	4,635	85%	117,203	23%
Net Profit (Loss)	\$ 4,141,400	\$ 4,182,800	\$ 4,217,299	\$ (34,499)	99%	\$ 4,295,959	97%

Note: Includes LPP staff time and exam expense

Utah State Bar Admissions September 30, 2018

	Actual LYTD	Actual		Budget YTD	Fav (Unfav) variance	% of Budget	Total	
		YTD	YTD				Budget	YTD % of Tot Budget
Revenue								
4001 · Admissions - Student Exam Fees	11,000	11,550	10,842	708	107%		128,150	9%
4002 · Admissions - Attorney Exam Fees	10,625	10,200	11,011	(811)	93%		49,200	21%
4003 · Admissions - Retake Fees	8,300	8,550	7,445	1,105	115%		36,975	23%
4004 · Admissions - Laptop Fees	7,050	7,050	6,994	56	101%		54,950	13%
4006 · Transfer App Fees	400	8,300	209	8,091	3971%		17,250	48%
4008 · Attorney - Motion	26,900	12,750	31,590	(18,840)	40%		89,250	14%
4009 · House Counsel	5,100	5,950	5,282	668	113%		24,650	24%
4095 · Miscellaneous Income	670	715	512	203	140%		1,485	48%
4096 · Late Fees	-	-	-	-	-		26,350	0%
Total Revenue	70,045	67,065	73,885	(6,820)	91%		428,260	16%
Expenses								
Program Services	66,684	65,495	67,872	2,377	96%		119,175	55%
Salaries & Benefits	83,898	87,973	85,069	(2,904)	103%		320,926	27%
General & Administrative	5,564	6,429	5,227	(1,202)	123%		31,066	21%
Building Overhead	2,383	5,464	1,949	(3,515)	280%		13,076	42%
Total Expenses	158,529	165,360	160,117	(5,243)	103%		484,243	34%
Net Profit (Loss)	\$ (88,484)	\$ (98,295)	\$ (86,232)	\$ (12,063)	14%		\$ (55,983)	176%

Utah State Bar NLTP

September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Budget
Revenue							
4020 · NLTP Fees	24,750	25,950	27,998	(2,048)	93%	71,100	36%
4200 · Seminar Profit/Loss	-	-	-	-	-	(700)	-
Total Revenue	24,750	25,950	27,998	(2,048)	93%	70,400	37%
Expenses							
Program Services	1,948	416	2,475	2,059	17%	9,349	4%
Salaries & Benefits	14,934	8,257	15,059	6,802	55%	53,585	15%
General & Administrative	1,954	1,842	2,394	552	77%	5,781	32%
Building Overhead	1,458	1,203	1,577	374	76%	6,224	19%
Total Expenses	20,293	11,718	21,505	9,787	54%	74,939	16%
Net Profit (Loss)	\$ 4,457	\$ 14,232	\$ 6,493	\$ 7,739	219%	\$ (4,539)	-314%

Utah State Bar OPC

September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4095 · Miscellaneous Income	1,154	1,650	685	965	241%	3,000	55%
4200 · Seminar Profit/Loss	-	-	-	-	-	16,000	0%
Total Revenue	1,154	1,650	685	965	241%	19,000	9%
Expenses							
Program Services	9,241	11,619	9,565	(2,054)	121%	24,194	48%
Salaries & Benefits	290,855	301,044	331,642	30,598	91%	1,289,538	23%
General & Administrative	22,685	24,392	22,951	(1,441)	106%	86,122	28%
Building Overhead	20,941	19,073	22,420	3,347	85%	91,986	21%
Total Expenses	343,722	356,128	386,578	30,450	92%	1,491,840	24%
Net Profit (Loss)	\$ (342,568)	\$ (354,478)	\$ (385,893)	\$ 31,415	92%	\$ (1,472,840)	24%

Utah State Bar CLE

September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	-	-	-	-	-	20,000	0%
4081 · CLE - Registrations	74,955	86,493	70,485	16,008	123%	475,000	18%
4082 · CLE - Video Library Sales	63,590	49,953	68,268	(18,315)	73%	105,000	48%
4084 · Business Law Book Sales	187	3,315	-	3,315	-	-	-
4095 · Miscellaneous Income	-	-	-	-	-	-	-
4200 · Seminar Profit/Loss	-	1,818	-	1,818	-	(10,000)	-18%
Total Revenue	138,731	141,580	138,753	2,827	102%	590,000	24%
Expenses							
Program Services	35,342	32,267	37,968	5,701	85%	312,434	10%
Salaries & Benefits	29,774	27,893	32,048	4,155	87%	142,694	20%
General & Administrative	15,501	8,830	11,331	2,501	78%	54,690	16%
Building Overhead	5,818	4,078	6,649	2,571	61%	23,562	17%
Total Expenses	86,435	73,069	87,996	14,927	83%	533,380	14%
Net Profit (Loss)	\$ 52,297	\$ 68,511	\$ 50,757	\$ 17,754	135%	\$ 56,620	121%

Utah State Bar Summer Convention September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 - Meeting - Registration	234,710	199,420	221,896	(22,476)	90%	222,000	90%
4052 - Meeting - Sponsor Revenue	20,550	25,500	25,000	500	102%	25,000	102%
4053 - Meeting - Vendor Revenue	13,100	9,800	13,000	(3,200)	75%	13,000	75%
4055 - Meeting - Sp Ev Registration	14,270	15,470	15,000	470	103%	15,000	103%
Total Revenue	282,630	250,190	274,896	(24,706)	91%	275,000	91%
Expenses							
Program Services	238,263	221,625	231,957	10,332	96%	233,611	95%
Salaries & Benefits	17,877	14,658	20,313	5,655	72%	27,600	53%
General & Administrative	17,284	16,568	13,299	(3,269)	125%	13,538	122%
Building Overhead	583	-	-	-	-	-	-
Total Expenses	274,007	252,851	265,569	12,718	95%	274,749	92%
Net Profit (Loss)	\$ 8,623	\$ (2,661)	\$ 9,327	\$ (11,988)	-29%	\$ 251	-1060%

**Utah State Bar
Fall Forum
September 30, 2018**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	11,930	17,605	13,857	3,748	-	85,000	21%
4052 · Meeting - Sponsor Revenue	-	-	-	-	-	-	-
4053 · Meeting - Vendor Revenue	3,525	2,350	3,473	(1,123)	68%	10,000	24%
4055 · Meeting - Sp Ev Registration	-	-	-	-	-	-	-
Total Revenue	15,455	19,955	17,330	2,625	115%	95,000	21%
Expenses							
Program Services	5,813	-	6,765	6,765	0%	70,261	0%
Salaries & Benefits	2,515	1,878	3,077	1,199	61%	12,900	15%
General & Administrative	3,249	4,643	3,758	(885)	124%	11,850	39%
Building Overhead	583	-	-	-	-	-	-
Total Expenses	12,160	6,521	13,600	7,079	48%	95,011	7%
Net Profit (Loss)	\$ 3,295	\$ 13,434	\$ 3,730	\$ 9,704	360%	\$ (11)	-122129%

Utah State Bar Spring Convention September 30, 2018

Revenue		Actual	Budget	Fav (Unfav)	% of	Total	YTD % of
LYTD	YTD	YTD	YTD	variance	Budget	Budget	Tot Budget
4051 · Meeting - Registration	480	-	480	-	-	115,000	0%
4052 · Meeting - Sponsor Revenue	-	-	-	-	-	17,000	0%
4053 · Meeting - Vendor Revenue	-	-	-	-	-	12,000	0%
4055 · Meeting - Sp Ev Registration	57	-	57	-	-	3,200	2%
Total Revenue	537	-	537	-	-	147,200	0%
Expenses		Actual	Budget	Fav (Unfav)	% of	Total	YTD % of
Program Services	4,079	2,761	(1,318)	148%	93,157	4%	
Salaries & Benefits	164	398	(97)	132%	26,008	2%	
General & Administrative	101	5	151	3%	14,707	0%	
Building Overhead	583	-	-	-	-	-	#DIV/0!
Total Expenses	3,696	4,481	(1,264)	139%	133,872	3%	
Net Profit (Loss)	\$ (3,696)	\$ (3,944)	\$ (727)	123%	\$ 13,328	-30%	

**Utah State Bar
Member Services
(Bar Journal, Member Benefits, Section Support, Legislative, Public Education & YLD)
September 30, 2018**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	80,815	81,774	80,969	805	-	82,000	100%
4052 · Meeting - Sponsor Revenue	-	200	-	200	-	1,050	19%
4061 · Advertising Revenue	47,577	63,462	44,937	18,525	141%	140,000	45%
4062 · Subscriptions	-	30	-	30	-	110	27%
4071 · Mem Benefits - Lexis	-	356	-	356	-	-	-
4072 · Royalty Inc - Bar J, MBNA, LM,M	2,998	2,637	1,975	662	133%	4,000	66%
Total Revenue	131,390	148,458	127,881	20,577	116%	227,160	65%
Expenses							
Program Services	70,470	69,610	71,651	2,041	97%	286,382	24%
Salaries & Benefits	23,398	43,523	39,828	(3,695)	109%	185,274	23%
General & Administrative	40,176	42,766	36,603	(6,163)	117%	150,572	28%
Building Overhead	5,336	5,333	5,090	(243)	105%	21,493	25%
Total Expenses	139,381	161,233	153,172	(8,061)	105%	643,721	25%
Net Profit (Loss)	\$ (7,991)	\$ (12,774)	\$ (25,291)	\$ 12,517	51%	\$ (416,561)	3%

**Utah State Bar
Public Services
(Committees, Consumer Assistance, Access to Justice, Tuesday Night Bar)
September 30, 2018**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4063 · Modest Means revenue	3,600	2,675	3,857	(1,182)	69%	12,000	22%
4093 · Law Day Revenue	-	-	-	-	-	4,000	0%
4095 · Miscellaneous Income	20	-	25	(25)	0%	50	0%
4200 · Seminar Profit/Loss	-	-	-	-	-	-	-
Total Revenue	3,620	2,675	3,882	(1,207)	69%	16,050	17%
Expenses							
Program Services	78,822	79,321	78,370	(951)	101%	124,468	64%
Salaries & Benefits	65,805	67,079	72,228	5,149	93%	288,078	23%
General & Administrative	12,479	9,564	12,872	3,308	74%	41,795	23%
Building Overhead	4,655	3,546	5,250	1,704	68%	19,898	18%
Total Expenses	161,760	159,510	168,720	9,210	95%	474,239	34%
Net Profit (Loss)	\$ (158,140)	\$ (156,835)	\$ (164,838)	\$ 8,003	95%	\$ (458,189)	34%

**Utah State Bar
Bar Operations
(Bar Management, General Counsel, IT, Commission/Special Projects)
September 30, 2018**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4060 · E-Filing Revenue	6,405	12,504	6,512	5,992	192%	22,174	56%
4103 · In - Kind Revenue - UDR	676	530	667	(137)	79%	1,785	30%
4095 · Miscellaneous Income	217	233	312	(80)	75%	1,188	20%
Investment Income	29,486	46,791	23,816	22,976	196%	95,297	31%
Total Revenue	36,784	60,058	31,307	28,751	192%	120,444	31%
Expenses							
Program Services	139,309	120,635	131,770	11,135	92%	259,423	47%
Salaries & Benefits	271,012	277,634	278,934	1,300	100%	1,215,983	23%
General & Administrative	67,450	70,464	78,951	8,487	89%	246,139	29%
In Kind	1,147	1,001	1,554	553	64%	5,000	20%
Building Overhead	11,752	13,991	11,955	(2,036)	117%	54,664	26%
Total Expenses	490,669	483,726	503,164	19,438	96%	1,781,209	27%
Net Profit (Loss)	\$ (453,885)	\$ (423,667)	\$ (471,857)	\$ 48,190	90%	\$ (1,660,765)	26%

Utah State Bar Facilities September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4039 · Room Rental-All parties	25,356	20,859	25,949	(5,090)	80%	112,500	19%
4042 · Food & Beverage Rev-All Parties	18,847	19,201	19,087	114	101%	117,254	16%
4043 · Setup & A/V charges-All parties	-	95	-	95	-	1,264	8%
4090 · Tenant Rent	5,418	4,832	5,418	(586)	89%	21,672	22%
4095 · Miscellaneous Income	31	23	39	(16)	58%	133	17%
Total Revenue	49,652	45,009	50,493	(5,484)	89%	252,823	18%
Expenses							
Program Services	18,406	18,475	18,498	23	100%	113,023	16%
Salaries & Benefits	36,820	33,704	38,826	5,122	87%	156,275	22%
General & Administrative	5,021	6,666	2,463	(4,203)	271%	7,585	88%
In Kind	3,950	3,070	4,089	1,019	75%	17,426	18%
Building Overhead	54,748	55,637	56,912	1,275	98%	243,618	23%
Total Expenses	118,944	117,552	120,788	3,236	97%	537,927	22%
Net Profit (Loss)	\$ (69,292)	\$ (72,542)	\$ (70,295)	\$ (2,247)	103%	\$ (285,104)	25%

Utah State Bar
Income Statement - Consolidated By Account
September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	11,000	11,550	10,842	708	107%	128,150	9%
4002 · Admissions - Attorney Exam Fees	10,625	10,200	11,011	(811)	93%	49,200	21%
4003 · Admissions - Retake Fees	8,300	8,550	7,445	1,105	115%	36,975	23%
4004 · Admissions - Laptop Fees	7,050	7,050	6,994	56	101%	54,950	13%
4006 · Transfer App Fees	400	8,300	209	8,091	3971%	17,250	48%
4008 · Attorney - Motion	26,900	12,750	31,590	(18,840)	40%	89,250	14%
4009 · House Counsel	5,100	5,950	5,282	668	113%	24,650	24%
4010 · Section/Local Bar Support fees	97,635	98,175	97,708	467	100%	98,957	99%
4020 · NLTP Fees	24,750	25,950	27,998	(2,048)	93%	71,100	36%
4021 · Lic Fees > 3 Years	3,507,875	3,581,410	3,588,440	(7,030)	100%	3,654,125	98%
4022 · Lic Fees < 3 Years	209,150	203,120	210,986	(7,866)	96%	225,500	90%
4023 · Lic Fees - House Counsel	31,345	34,960	32,092	2,868	109%	35,875	97%
4025 · Pro Hac Vice Fees	17,000	16,250	18,550	(2,300)	88%	71,750	23%
4026 · Lic Fees - Inactive/FS	116,160	119,485	120,780	(1,295)	99%	116,850	102%
4027 · Lic Fees - Inactive/NS	205,590	209,640	211,419	(1,779)	99%	212,175	99%
4029 · Prior Year Lic Fees	2,695	1,275	2,040	(765)	63%	4,305	30%
4030 · Certs of Good Standing	5,370	6,540	5,225	1,315	125%	24,600	27%
4039 · Room Rental-All parties	25,356	20,859	25,949	(5,090)	80%	112,500	19%
4042 · Food & Beverage Rev-All Parties	18,847	19,201	19,087	114	101%	117,254	16%
4043 · Setup & A/V charges-All parties	-	95	-	95	-	1,264	8%
4051 · Meeting - Registration	246,640	217,505	235,753	(18,248)	92%	422,000	52%
4052 · Meeting - Sponsor Revenue	20,550	25,700	25,000	700	103%	63,050	41%
4053 · Meeting - Vendor Revenue	16,625	12,150	16,473	(4,323)	74%	35,000	35%
4054 · Meeting - Material Sales	-	-	-	-	-	-	-
4055 · Meeting - Sp Ev Registration	14,270	15,527	15,000	527	104%	18,200	85%
4060 · E-Filing Revenue	6,405	12,504	6,512	5,992	192%	22,174	56%
4061 · Advertising Revenue	47,577	63,462	44,937	18,525	141%	140,000	45%
4062 · Subscriptions	-	30	-	30	-	110	27%
4063 · Modest Means revenue	3,600	2,675	3,857	(1,182)	69%	12,000	22%
4071 · Mem Benefits - Lexis	-	356	-	356	-	-	-
4072 · Royalty Inc - Bar J, MBNA, LM,M	2,998	2,637	1,975	662	133%	4,000	66%
4081 · CLE - Registrations	74,955	86,493	70,485	16,008	123%	475,000	18%
4082 · CLE - Video Library Sales	63,590	49,953	68,268	(18,315)	73%	105,000	48%
4084 · Business Law Book Sales	187	3,315	-	3,315	-	-	-
4090 · Tenant Rent	5,418	4,832	5,418	(586)	89%	21,672	22%
4093 · Law Day Revenue	-	-	-	-	-	4,000	0%
4095 · Miscellaneous Income	2,447	2,735	2,098	637	130%	6,881	40%
4096 · Late Fees	60,200	20,800	42,334	(21,534)	49%	76,350	27%
4103 · In - Kind Revenue - UDR	676	530	667	(137)	79%	1,785	30%
4200 · Seminar Profit/Loss	-	1,818	-	1,818	-	5,300	34%
Investment income	29,486	46,791	23,816	22,976	196%	95,297	49%
Total Revenue	4,926,771	4,973,124	4,996,240	(23,116)	100%	6,654,499	75%
Program Service Expenses							
5001 · Meeting Facility-external only	18,110	21,370	18,838	(2,532)	113%	46,512	46%
5002 · Meeting facility-internal only	14,844	12,313	14,633	2,320	84%	69,566	18%
5013 · ExamSoft	14,623	14,998	15,120	122	99%	21,000	71%
5014 · Questions	31,058	29,355	31,250	1,895	94%	43,000	68%
5015 · Investigations	75	75	80	5	94%	300	25%
5016 · Credit Checks	203	123	197	74	63%	2,229	6%
5017 · Medical Exam	-	-	-	-	-	-	-
5025 · Temp Labor/Proctors	2,750	2,850	2,750	(100)	104%	4,300	66%
5030 · Speaker Fees & Expenses	7,525	1,895	7,100	5,205	27%	38,100	5%
5031 · Speaker Reimb. - Receipt Req'd	1,672	368	1,428	1,060	26%	11,241	3%
5035 · Awards	1,774	694	1,488	794	47%	6,657	10%
5037 · Grants/ contributions - general	-	1,000	-	(1,000)	-	12,500	8%
5040 · Witness & Hearing Expense	183	77	701	624	11%	3,950	2%

Utah State Bar
Income Statement - Consolidated By Account
September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5041 · Process Serving	91	417	167	(250)	250%	1,276	33%
5046 · Court Reporting	152	-	850	850	0%	2,417	0%
5047 · Casemaker	17,582	17,916	17,916	(0)	100%	72,000	25%
5055 · Legislative Expense	10,500	10,500	10,509	9	100%	44,158	24%
5060 · Program Special Activities	-	-	-	-	-	-	-
5061 · LRE - Bar Support	65,000	65,000	65,000	-	100%	65,000	100%
5062 · Law Day	-	500	-	(500)	-	10,000	5%
5063 · Special Event Expense	66,278	68,051	68,526	475	99%	91,813	74%
5064 · MCLE Fees Paid	7,951	7,365	7,669	304	96%	38,500	19%
5070 · Equipment Rental	13,546	16,877	13,762	(3,115)	123%	37,305	45%
5075 · Food & Bev-external costs only	171,592	143,985	170,201	26,216	85%	467,204	31%
5076 · Food & beverage - internal only	11,756	9,813	12,249	2,436	80%	69,627	14%
5079 · Soft Drinks	2,114	2,131	2,197	66	97%	10,492	20%
5085 · Misc. Program Expense	1,686	1,612	1,653	41	98%	14,032	11%
5090 · Commission Expense	5,595	7,948	5,076	(2,872)	157%	26,000	31%
5095 · Wills for Heroes	-	21	-	(21)	-	1,712	1%
5096 · UDR Support	-	-	-	-	-	-	-
5099 · Blomquist Hale	18,491	18,478	18,756	278	99%	75,000	25%
5702 · Travel - Lodging	35,084	18,968	31,750	12,782	60%	49,475	38%
5703 · Travel - Transportation/Parking	3,548	2,234	4,425	2,191	50%	20,026	11%
5704 · Travel - Mileage Reimbursement	6,705	8,565	5,385	(3,180)	159%	9,931	86%
5705 · Travel - Per Diems	3,447	1,827	4,689	2,862	39%	6,484	28%
5706 · Travel - Meals	424	37	314	277	12%	1,049	4%
5707 · Travel - Commission Mtgs	28,194	41,599	30,190	(11,409)	138%	42,163	99%
5805 · ABA Annual Meeting	19,194	18,418	20,190	1,772	91%	23,135	80%
5810 · ABA Mid Year Meeting	-	-	-	-	-	17,246	0%
5815 · Commission/Education	14,065	17,603	13,340	(4,263)	132%	23,450	75%
5820 · ABA Annual Delegate	8,233	7,214	7,824	610	92%	15,500	47%
5830 · Western States Bar Conference	-	1,740	-	(1,740)	-	25,353	7%
5840 · President's Expense	5,437	6,078	5,524	(554)	110%	20,000	30%
5841 · President's Reimbursement	3,572	-	2,607	2,607	0%	4,000	0%
5850 · Leadership Academy	1,666	42	2,685	2,643	2%	20,000	0%
5855 · Bar Review	480	1,156	269	(887)	430%	2,083	55%
5865 · Retreat	37,428	31,626	26,000	(5,626)	122%	26,000	122%
5960 · Overhead Allocation - Seminars	-	-	1,934	1,934	0%	(1,775)	0%
5970 · Event Revenue Sharing - 3rd Pty	14,520	10,702	14,410	3,708	74%	55,466	19%
Total Program Service Expenses	667,145	623,542	659,652	36,110	95%	1,645,477	38%
Salaries & Benefit Expenses							
5510 · Salaries/Wages	665,513	702,135	725,435	23,300	97%	2,943,600	24%
5605 · Payroll Taxes	50,450	52,017	56,151	4,134	93%	220,616	24%
5610 · Health Insurance	59,085	57,474	70,334	12,860	82%	279,723	21%
5620 · Health Ins/Medical Reimb	-	1,795	300	(1,495)	598%	7,257	25%
5630 · Dental Insurance	3,885	3,513	3,972	459	88%	14,887	24%
5640 · Life & LTD Insurance	3,905	4,118	4,122	4	100%	17,329	24%
5645 · Workman's Comp Insurance	662	655	636	(19)	103%	2,439	27%
5650 · Retirement Plan Contributions	62,759	59,449	67,707	8,258	88%	264,151	23%
5655 · Retirement Plan Fees & Costs	5,331	-	5,478	5,478	0%	21,212	0%
5660 · Training/Development	6,770	2,864	5,953	3,089	48%	15,680	18%
Total Salaries & Benefit Expenses	858,359	884,021	940,088	56,067	94%	3,786,894	23%
General & Administrative Expenses							
7025 · Office Supplies	4,430	7,662	4,097	(3,565)	187%	20,932	37%
7033 · Operating Meeting Supplies	5,247	5,490	5,138	(352)	107%	21,538	25%
7035 · Postage/Mailing, net	22,939	23,754	17,342	(6,412)	137%	54,018	44%
7040 · Copy/Printing Expense	52,637	46,502	48,095	1,593	97%	160,704	29%
7041 · Copy/Print revenue	(6,247)	(6,077)	(5,887)	190	103%	(24,746)	25%
7045 · Internet Service	3,768	3,774	1,456	(2,318)	259%	21,768	17%

Utah State Bar
Income Statement - Consolidated By Account
September 30, 2018

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
7050 · Computer Maintenance	6,828	6,828	6,759	(69)	101%	27,918	24%
7055 · Computer Supplies & Small Equip	2,043	2,001	2,131	130	94%	6,909	29%
7089 · Membership Database Fees	7,957	4,000	8,947	4,947	45%	48,976	8%
7100 · Telephone	14,304	13,251	14,649	1,398	90%	48,440	27%
7105 · Advertising	1,385	2,250	707	(1,543)	318%	21,860	10%
7106 · Public Notification	100	295	124	(171)	238%	753	39%
7110 · Publications/Subscriptions	3,025	3,787	3,486	(301)	109%	18,964	20%
7115 · Public Relations	-	-	-	-	-	12,000	0%
7120 · Membership/Dues	8,776	7,495	8,987	1,492	83%	11,399	66%
7135 · Bank Service Charges	426	424	481	57	88%	1,331	32%
7136 · ILM Service Charges	4,396	4,607	4,339	(268)	106%	16,670	28%
7138 · Bad debt expense	-	-	-	-	-	-	-
7140 · Credit Card Merchant Fees	24,959	26,247	23,192	(3,055)	113%	103,275	25%
7141 · Credit Card surcharge	(14,064)	(15,232)	(13,617)	1,615	112%	(55,075)	28%
7145 · Commission Election Expense	-	-	-	-	-	3,500	0%
7150 · E&O/Off & Dir Insurance	12,737	12,880	13,007	127	99%	52,026	25%
7160 · Audit Expense	31,363	30,833	32,000	1,167	96%	32,000	96%
7170 · Lobbying Rebates	-	111	-	(111)	-	182	61%
7175 · O/S Consultants	8,300	10,386	13,001	2,615	80%	60,500	17%
7176 · Bar Litigation	1,159	2,650	933	(1,717)	284%	18,000	15%
7177 · UPL	644	138	5,654	5,517	2%	10,000	1%
7178 · Offsite Storage/Backup	1,039	1,112	981	(131)	113%	4,000	28%
7179 · Payroll Adm Fees	712	715	715	0	100%	2,838	25%
7180 · Administrative Fee Expense	315	228	255	27	89%	947	24%
7190 · Lease Interest Expense	-	-	-	-	-	209	0%
7191 · Lease Sales Tax Expense	88	-	167	167	0%	167	0%
7195 · Other Gen & Adm Expense	655	1,144	636	(508)	180%	4,262	27%
Total General & Administrative Expenses	199,919	197,254	197,775	521	100%	706,195	28%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	5,097	4,071	5,643	1,572	72%	22,426	18%
Total In Kind Expenses	5,097	4,071	5,643	1,572	72%	22,426	23%
Building Overhead Expenses							
6015 · Janitorial Expense	7,764	7,377	7,764	387	95%	30,228	24%
6020 · Heat	1,034	3,065	1,020	(2,045)	301%	21,297	14%
6025 · Electricity	13,544	15,089	13,963	(1,126)	108%	45,574	33%
6030 · Water/Sewer	2,314	3,725	2,230	(1,495)	167%	5,245	71%
6035 · Outside Maintenance	1,235	2,099	1,319	(780)	159%	13,258	16%
6040 · Building Repairs	1,052	2,733	1,669	(1,064)	164%	15,716	17%
6045 · Bldg Mtnce Contracts	10,294	7,388	10,935	3,547	68%	41,300	18%
6050 · Bldg Mtnce Supplies	635	248	690	442	36%	5,805	4%
6055 · Real Property Taxes	9,550	9,053	9,969	916	91%	38,838	23%
6060 · Personal Property Taxes	126	112	136	24	82%	520	21%
6065 · Bldg Insurance/Fees	4,123	4,273	4,135	(138)	103%	16,576	26%
6070 · Building & Improvements Depre	12,831	12,696	13,002	306	98%	52,513	24%
6075 · Furniture & Fixtures Depre	3,811	3,396	3,820	424	89%	15,697	22%
7065 · Computers, Equip & Sftwre Depr	41,922	39,203	42,447	3,244	92%	178,774	22%
Total Building Overhead Expenses	110,236	110,456	113,099	2,643	98%	481,341	23%
Total Expenses	1,840,757	1,819,344	1,916,257	96,913	95%	6,642,333	28%
Net Profit (Loss)	\$ 3,086,015	\$ 3,153,780	\$ 3,079,983	\$ 73,797	102%	\$ 12,166	

Utah State Bar Balance Sheets

	<u>9/30/2018</u>	<u>6/30/2018</u>
ASSETS		
Current Assets		
Petty Cash	\$ 625	\$ 625
Cash in Bank	178,031	383,265
Invested Funds	7,506,098	6,866,991
Total Cash/Investments	<u>7,684,753</u>	<u>7,250,881</u>
Accounts Receivable	29,763	12,429
Prepaid Expenses	125,983	96,732
A/R - Sections	20,990	18,169
Total Other Current Assets	<u>176,736</u>	<u>127,330</u>
Total Current Assets	<u>7,861,489</u>	<u>7,378,211</u>
Fixed Assets		
Property & Equipment	4,859,973	4,854,937
Accumulated Depreciation	(4,043,181)	(3,987,886)
Land	633,142	633,142
Total Fixed Assets	<u>1,449,933</u>	<u>1,500,192</u>
TOTAL ASSETS	<u><u>\$ 9,311,422</u></u>	<u><u>\$ 8,878,404</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
AP Trade	\$ 186,072	\$ 77,906
Other Accounts Payable	73,829	130,437
Accrued Payables	416,359	408,435
Cap Lease Oblig - ST	3,485	3,485
A/P - Sections	0	192,780
Deferred Revenue	-	2,586,400
Total Current Liabilities	<u>679,745</u>	<u>3,399,443</u>
Long Term Liabilities		
Capital Lease Oblig	10,622	11,686
Total Long Term Liabilities	<u>10,622</u>	<u>11,686</u>
Total Liabilities	<u>690,368</u>	<u>3,411,129</u>
Equity		
Unrestricted Net Assets (R/E)	5,467,275	5,327,916
Fund Balance - Current Year	3,153,780	139,359
Total Equity	<u>8,621,054</u>	<u>5,467,275</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 9,311,422</u></u>	<u><u>\$ 8,878,404</u></u>

UTAH STATE BAR
Membership Statistics
September 30, 2018

<u>STATUS</u>	<u>09/30/17</u>	<u>09/30/18</u>	<u>Change</u>
Active	8,213	8,446	233
Active under 3 years	751	719	(32)
Active Emeritus	189	220	31
In House Counsel	79	88	9
Foreign Legal Counsel	2	2	-
Subtotal - Active	9,234	9,475	241
Inactive - Full Service	748	787	39
Inactive - No Service	1,916	1,956	40
Inactive Emeritus	283	311	28
Subtotal - Inactive	2,947	3,054	107
Total Active and Inactive	12,181	12,529	348
 <u>Supplemental Information</u>			
Paralegals	132	146	14
Associate Section Members	116	118	2
Journal Subscribers	125	125	-
 <u>Active Attorneys by Region</u>			
1st Division (Logan - Brigham)	169	173	4
2nd Division (Davis - Weber)	837	874	37
3rd Division (Salt Lake)	5,445	5,477	32
4th Division (Utah)	1,180	1,217	37
5th Division (Southern Utah)	465	487	22
Out of State	1,138	1,247	109
Total Active Attorneys	9,234	9,475	241

ILM-UT ST BAR (3176)

Dated: 10/05/2018

Balance Sheet Classification

Base Currency: USD As of 09/30/2018

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Market Value + Accrued
38141W232	GOLDMAN:FS MM INST	888,544.16	AAA	2.330	09/30/2018	2.200	2.200	888,768.94	-47.08	1.0002	888,721.86
CCYUSD	Cash	2,771.10	AAA	0.000	09/30/2018	0.000	0.000	2,771.10	0.00	1.0000	2,771.10
		891,315.26	AAA	—	09/30/2018	2.193	2.193	891,540.04	-47.08	—	891,492.96
ST											
459200GM7	INTERNATIONAL BUSINESS MACHINES CORP	220,000.00	A+	7.625	10/15/2018	1.719	3.730	220,492.80	-79.20	100.1880	228,148.74
06367VHL2	BANK OF MONTREAL	100,000.00	AA	2.375	01/25/2019	1.630	2.595	100,171.22	-246.22	99.9250	100,360.42
06051GEX3	BANK OF AMERICA CORP	400,000.00	A-	2.600	01/15/2019	2.482	2.620	400,126.61	-166.61	99.9900	402,155.56
654740AH2	NISSAN MOTOR ACCEPTANCE CORP	219,000.00	A	2.350	03/04/2019	2.004	2.699	219,319.06	-651.94	99.8480	219,053.11
892361BP9	TOYOTA MOTOR CREDIT CORP	300,000.00	AA-	2.125	07/18/2019	2.571	2.674	298,950.57	-264.57	99.5620	298,978.71
20271RAH3	COMMONWEALTH BANK OF AUSTRALIA	300,000.00	AA-	2.300	09/06/2019	2.866	2.876	298,452.09	-48.09	99.4680	298,883.17
44887CAJ7	ING BANK NV	340,000.00	AA-	2.000	11/26/2018	1.800	2.480	340,102.58	-377.98	99.9190	342,085.71
59217GBQ1	METROPOLITAN LIFE GLOBAL FUNDING I	200,000.00	AA-	1.950	12/03/2018	1.772	2.379	200,060.78	-222.78	99.9180	201,116.33
41283LAG0	HARLEY-DAVIDSON FINANCIAL SERVICES INC	170,000.00	A-	2.250	01/15/2019	1.820	2.708	170,208.66	-446.66	99.8600	170,568.50
30231GAP7	EXXON MOBIL CORP	175,000.00	AAA	1.708	03/01/2019	2.380	2.461	174,515.56	-75.56	99.6800	174,688.08
05565EAD7	BMW US CAPITAL LLC	250,000.00	A+	1.500	04/11/2019	2.480	2.688	248,724.52	-304.52	99.3680	250,190.83
05565EAD7	BMW US CAPITAL LLC	100,000.00	A+	1.500	04/11/2019	2.595	2.688	99,430.31	-62.31	99.3680	100,076.33
037833CB4	APPLE INC	280,000.00	AA+	1.100	08/02/2019	2.479	2.681	276,822.95	-507.75	98.6840	276,802.87
30216BFA5	EXPORT DEVELOPMENT CANADA	350,000.00	AAA	1.750	08/19/2019	2.585	2.703	347,435.66	-388.66	99.1620	347,781.58
961214CY7	WESTPAC BANKING CORP	400,000.00	AA-	1.600	08/19/2019	2.668	2.798	396,289.95	-507.95	98.9480	396,538.67
13607RAB6	CANADIAN IMPERIAL BANK OF COMMERCE	220,000.00	AA	1.600	09/06/2019	2.858	2.802	217,476.34	81.66	98.8900	217,802.44
74153WCK3	PRICOP GLOBAL FUNDING I	300,000.00	AA-	1.450	09/13/2019	2.865	2.848	296,049.42	-0.42	98.6830	296,266.50
65557CAV5	NORDEA BANK AB	200,000.00	AA-	1.625	09/30/2019	3.039	3.091	197,243.30	-133.30	98.5550	197,119.03
795450B53	Sallie Mae Bank	250,000.00	A-2	1.650	06/28/2019	1.701	1.698	249,907.41	0.00	99.9630	250,981.04
02006L3L5	Ally Bank	250,000.00	NA	1.550	06/24/2019	1.701	1.698	249,909.03	0.00	99.9635	251,050.47
58403B786	Medallion Bank	250,000.00	NA	1.550	01/14/2019	1.550	1.550	250,000.00	0.00	100.0000	250,180.48
149159LC8	Cathay Bank	190,000.00	NA	1.700	03/07/2019	1.700	1.700	190,000.00	0.00	100.0000	190,212.38
17325FAF5	CITIBANK NA	250,000.00	A+	1.850	09/18/2019	2.873	2.898	247,586.38	53.62	99.0560	247,807.01
		6,714,000.00	AA-	—	08/12/2019	2.311	2.675	6,689,285.17	-4,329.22	—	6,709,648.96
LT											
525ESC1Y5	LEHMAN ESCROW	300,000.00	NA	0.000	01/01/2049	0.000	0.000	0.00	8,100.00	2.7000	8,100.00
48127HAA7	JPMORGAN CHASE & CO	350,000.00	A-	2.200	10/22/2019	2.807	2.892	347,799.34	-336.84	99.2750	350,863.33
00182EBE8	ANZ NEW ZEALAND (INT'L) LTD	200,000.00	AA-	2.200	07/17/2020	3.287	3.364	196,207.21	-255.21	97.9760	196,655.44
94988JL57	WELLS FARGO BANK NA	350,000.00	AA	2.400	01/15/2020	2.896	3.039	347,815.97	-654.47	99.1690	348,934.83
		1,200,000.00	A+	—	04/26/2020	2.849	3.028	891,822.51	6,853.49	—	904,754.81
Summary											
Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Market Value + Accrued
		7,806,315.26	AA-	—	06/28/2019	2.373	2.694	7,472,647.73	2,477.19	—	7,506,097.53

Tanner D. Ainge
Madeline Aller
Anabel M. Alvarado
Paige W. Anderson
Chase A. Andrizzi
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Devon M. Beeny
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Jennifer L. Bowen
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Mark J. Broadbent
Michael D. Buckley
Anthony B. Budge
Tyler Bugden
Jason M. Burrows
Jonathan M. Burt
Draper J. Carlile
Taylor B. Christensen
Tyler J. Christensen
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Ashley Clingo
Pearson M. Corbett
Connor J. Cottle
Elenia M. Cozean
Megan S. Crehan
Aaron T. Cunningham
Clayton T. Davis
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Alyssa H. Depew
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Chase J. Gluch
Mallorie L. Goguen
Michael C. Goodrich
Zachary K. Greenfield
Brooke A. Groneman
Josephine T. Hall
Benjamin W. Harman
Katie M. Harris
Robert B. Hartshorn
David M. Headley
Kevin G. Heiner
Britten J. Hepworth
Carley L. Herrick
Ronald L. Hill
Steven B. Hilton
Aaron C. Hinton
Andrew L. Hoffman
Morgan R. Hoffman
Daniel T. Holladay
James R. Holley
Alexis Hooley
Rebecca A. Horne
Sarah M. Humphrey
Christopher C. Hurley
Matthew Hurst
Kristine J. Ingle
Jeffery B. Jensen
Michael C. Jensen
Bart L. Jepsen
Danielle Jessee
Yangzi Jin

Dallin G. Johnson
Dustin M. Johnson
Nicholas S. Jones
Helena Jordan
Alexis K. Juergens
Janella K. Kamai
Branden D. Kartchner
Jamie L. Keeton
Alexandria D. Keith
Rebekah G. Keller
Thomas A. Kelley
Thomas Kessinger
Bryson R. King
Andrew P. Kirby
Wade S. Koch
Margaret A. Krivanec
Justin M. Kuettel
Paul T. Landis
Megan K. Lang
Shad H. Larson
Kelsie L. Last
Christopher K. LeCates
Thomas Lingard
Nils P. Lofgren
Morgan E. Luedtke
Robert R. Luke
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Brian T. Malone
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Shawn E. McGinnis
Colton H. McKay
Mallorie Stratton McMurray
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