

## UTAH STATE BAR VISION

A just legal system that is understood, valued, and accessible to all.

## UTAH STATE BAR MISSION

Lawyers serving the public and legal profession with excellence, civility, and integrity.

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**Utah State Bar Commission**  
**Friday, November 8, 2024**  
**Utah State Bar – Law & Justice Center**  
**Salt Lake City, Utah**

**AGENDA**

**1. 9:00 a.m. President’s Welcome and Report: Cara Tangaro**

- 01 Mins. 1.1 Reminder: Lawyer-Legislator Breakfast  
**November 20th - 7:30 am @ State Capitol Board Room**
- 01 Mins. 1.2 Reminder: Fall Forum November 14 and 15<sup>th</sup> Little America Hotel  
*Thursday the 14<sup>th</sup> begins at 11:30 am and ends at 4:00 pm*  
*Friday the 15<sup>th</sup> begins at 8:30 am and ends at 4:30 pm*
- 01 Mins. 1.3 Commission Election Reminder  
- President-elect written notice due January 2<sup>nd</sup>  
- Commissioner petitions due February 3<sup>st</sup>  
1 seat - 3rd Division (Salt Lake, Summit, and Tooele Counties)  
1 seat - 2nd Division (Davis, Morgan and Weber Counties)  
1 seat - 5th Division (Beaver, Iron and Washington Counties)
- 02 Mins. 1.4 Report on Northwest Bar Conference
- 05 Mins. 1.5 Judicial Council Report: **Katie Woods**

**2. 9:15 a.m. Action Items**

- 20 Mins. 2.1 Approve Financial Audit: **Rick Hoffman and Nathan Severin** (TAB 1, Page 4)
- 10 Mins 2.2 Approve 2025-26 License Fee: **Rick Hoffman and Nathan Severin** (TAB 2, Page 25)

**3. 9:45 a.m. Reports**

- 10 Mins. 3.1 Report on Justice Court Reforms: **Eric Bunderson**
- 10 Mins. 3.2 Report on Bar Leadership Academy: **Lance Dean** (TAB 3, Page 27)
- 15 Mins. 3.3 Access to Justice Office Updates: **Megan Connelly**

**10:30 a.m. Executive Session**

**11:00 a.m. Adjourn**

**CONSENT AGENDA**

(TAB 4, Page 32)

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

1. Approve Minutes of September 27, 2024 Commission Meeting.

**ATTACHMENTS**

(TAB 5, Page 36)

1. September 2024 Financial Statements

## 2024 CALENDAR

<b>November 14-15</b>	Fall Forum		Little America Hotel
<b>November 14</b>	Utah Minority Bar Association Dinner		Little America Hotel
<b>November 20</b>	Lawyer Legislator Breakfast	7:30 a.m.	Utah State Capitol Building

## 2025

<b>January 2</b>	Executive Committee Meeting	Noon	Video Conference
<b>January 10</b>	Bar Commission Meeting	9:00 a.m.	Law & Justice Center
<b>January 28</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>January 29 – Feb. 3</b>	ABA Midyear Meeting		Phoenix, Arizona
<b>February 3</b>	Bar Commission Election Petitions Due Terms will begin in July 2025, each to serve a three-year term: 1 seat - 3rd Division (Salt Lake, Summit, and Tooele Counties) 1 seat - 2nd Division (Davis, Morgan and Weber Counties) 1 seat - 5th Division (Beaver, Iron and Washington Counties)		
<b>February 4</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 6</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>February 11</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 14</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>February 18</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>February 25</b>	Conference Call re: GRC Vote Review	4:00 p.m.	Telephone/Video Conference
<b>March 6</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>March 13</b>	Commission Meeting	1:00 p.m.	St. George, Utah
<b>March 13-15</b>	Utah State Bar Spring Convention		St. George, Utah
<b>April 1</b>	Bar Election - Balloting Begins		
<b>April 2 - 5</b>	Western States Bar Conference		Wigwam Resort, Arizona
<b>April 9 - 10</b>	ABA Day in Washington DC		
<b>April 15</b>	Bar Election - Balloting Ends		
<b>May TBD</b>	Admission Ceremony	Noon	TBD
<b>May 8</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>May 16</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>May 22-24</b>	Jackrabbit Bar		Black Desert Resort, St. George
<b>June 5</b>	Executive Committee Meeting	Noon	Telephone/Video Conference
<b>June 13</b>	Commission Meeting	9:00 a.m.	Law & Justice Center
<b>July 18</b>	ANNUAL UTAH STATE BAR MEETING	9:00 a.m.	TBD
<b>August 6 - 12</b>	ABA Annual Meeting		Toronto, ON

Utah State Bar Commission Meeting

**T A B 1**



# TANNER

Accountants & Advisors

## UTAH STATE BAR

**Financial Statements and Supplemental Schedules  
As of and for the Year Ended June 30, 2024 (with Summarized Financial Information  
as of and for the Year Ended June 30, 2023)**

**Together with Independent Auditors' Report**



# TANNER

## Independent Auditors' Report

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### To the Board of Commissioners of the Utah State Bar

#### Opinion

We have audited the accompanying financial statements of Utah State Bar (a nonprofit organization) (the Bar), which comprise the statement of financial position as of June 30, 2024, the related statements of activities and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Utah State Bar as of June 30, 2024, 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.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Utah State Bar and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bar's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



## Independent Auditors' Report

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bar's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### Report on Summarized Comparative Information

We have previously audited the Utah State Bar's 2023 financial statements and we expressed an unmodified opinion on those financial statements in our report dated October 18, 2023. In our opinion, the summarized comparative information presented herein as of June 30, 2023 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 of continuing legal education and conferences revenues and expenses, member services revenues and expenses, public services revenues and expenses, bar sections revenues and expenses, mandatory continuing education advisory board, and facilities revenues and expenses 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.

*Tanner LLC*

October 16, 2024

36 S. State St., Suite 600, Salt Lake City, UT 84111-1400

## Statements of Financial Position

As of June 30, 2024  
(with Summarized Financial Information as of June 30, 2023)

	Bar Operations	Bar Sections	Fund for Client Protection	Mandatory Continuing Legal Education Fund	Total 2024	Total 2023
<b>Assets</b>						
Current assets:						
Cash and cash equivalents	\$ 6,648,658	\$ 961,717	\$ 241,906	\$ 682,445	\$ 8,534,726	\$ 6,246,271
Investments, at fair value	2,429,054	301,285	60,257	130,406	2,921,002	5,427,044
Receivables	120,591	-	-	40	120,631	81,311
Prepaid expenses	296,716	-	-	-	296,716	301,735
Total current assets	9,495,019	1,263,002	302,163	812,891	11,873,075	12,056,361
Property and equipment, net	1,545,646	-	-	7,680	1,553,326	1,526,851
Total assets	\$ 11,040,665	\$ 1,263,002	\$ 302,163	\$ 820,571	\$ 13,426,401	\$ 13,583,212
<b>Liabilities and Net Assets</b>						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 862,689	\$ 8,285	\$ 456	\$ 3,874	\$ 875,304	\$ 1,075,502
Deferred revenue	3,888,392	-	-	-	3,888,392	3,961,286
Interfund payable (advance)	(161,454)	137,563	-	23,891	-	-
Total current liabilities	4,589,627	145,848	456	27,765	4,763,696	5,036,788
Commitments and contingencies						
Net assets:						
Net assets without donor restrictions - undesignated	2,859,407	-	-	-	2,859,407	2,502,063
Net assets without donor restrictions - board designated	3,500,022	1,117,154	301,707	792,806	5,711,689	5,976,149
Total net assets without donor restrictions	6,359,429	1,117,154	301,707	792,806	8,571,096	8,478,212
Net assets with donor restrictions	91,609	-	-	-	91,609	68,212
Total net assets	6,451,038	1,117,154	301,707	792,806	8,662,705	8,546,424
Total liabilities and net assets	\$ 11,040,665	\$ 1,263,002	\$ 302,163	\$ 820,571	\$ 13,426,401	\$ 13,583,212

See accompanying notes to financial statements.



## Statements of Activities

For the Year Ended June 30, 2024 (with Summarized Financial Information for the Year Ended June 30, 2023)

	Bar Operations	Bar Sections	Fund for Client Protection	Mandatory Continuing Legal Education Fund	In-Kind & Interfund	Total 2024	Total 2023
<b>Changes in net assets without donor restrictions:</b>							
Revenues:							
Licensing	\$ 4,908,345	\$ -	\$ -	\$ -	\$ -	\$ 4,908,345	\$ 4,803,145
Admissions	594,787	-	-	-	-	594,787	478,722
New lawyer training program	80,866	-	-	-	-	80,866	56,289
Office of Professional Conduct	30,615	-	-	-	-	30,615	31,399
Continuing legal education and conferences	1,045,310	-	-	-	-	1,045,310	1,096,756
Member services	341,295	-	-	-	(87,661)	253,634	232,646
Public services	11,059	-	-	-	-	11,059	7,862
Bar sections	-	509,067	-	-	-	509,067	478,025
Fund for client protection	-	-	85,127	-	-	85,127	(78,303)
Mandatory Continuing Legal Education Fund	-	-	-	613,030	(75,977)	537,053	571,365
Bar Operations	2,571	-	-	-	-	2,571	-
Legal Service Innovation	7,750	-	-	-	-	7,750	-
Facilities	159,945	-	-	-	(134,866)	25,079	25,911
Net investment income	409,531	-	12,510	35,184	-	457,225	256,003
Total revenues	7,592,074	509,067	97,637	648,214	(298,504)	8,548,488	7,959,820
Net assets released from restrictions	233,776	-	-	-	-	233,776	72,527
Total revenues and reclassifications	\$ 7,825,850	\$ 509,067	\$ 97,637	\$ 648,214	\$ (298,504)	\$ 8,782,264	\$ 8,032,347

See accompanying notes to financial statements.

## Statements of Activities – Continued

For the Year Ended June 30, 2024 (with Summarized Financial Information for the Year Ended June 30, 2023)

	Bar Operations	Bar Sections	Fund for Client Protection	Mandatory Continuing Legal Education Fund	In-Kind & Interfund	Total 2024	Total 2023
<b>Changes in net assets without donor restrictions (continued) :</b>							
Expenses:							
Licensing	\$ 318,142	\$ -	\$ -	\$ -	\$ (592)	\$ 317,550	\$ 300,907
Admissions	555,351	-	-	-	(14,522)	540,829	415,061
New lawyer training program	79,129	-	-	-	(1,607)	77,522	60,495
Office of Professional Conduct	1,615,471	-	-	-	(1,608)	1,613,863	1,588,124
Continuing legal education and conferences	948,095	-	-	-	(94,755)	853,340	1,176,766
Member services	981,337	-	-	-	(6,822)	974,515	809,540
Public services	685,307	-	-	-	(7,087)	678,220	642,041
Bar sections	-	474,763	-	-	(127,481)	347,282	342,420
Fund for client protection	-	-	95,259	-	-	95,259	47,452
Mandatory Continuing Legal Education Fund	-	-	-	571,556	(13,760)	557,796	551,456
Bar operations	2,034,225	-	-	-	(14,686)	2,019,539	1,855,940
Legal Services Innovation	170,102	-	-	-	-	170,102	-
Facilities	459,147	-	-	-	(15,584)	443,563	358,992
Total expenses	7,846,306	474,763	95,259	571,556	(298,504)	8,689,380	8,149,194
Increase (decrease) in net assets without donor restrictions	(20,456)	34,304	2,378	76,658	-	92,884	(116,847)
<b>Change in net assets with donor restrictions:</b>							
Grant revenue	257,173	-	-	-	-	257,173	140,739
Net assets released from restrictions	(233,776)	-	-	-	-	(233,776)	(72,527)
Increase in net assets with donor restrictions	23,397	-	-	-	-	23,397	68,212
Increase (decrease) in net assets	2,941	34,304	2,378	76,658	-	116,281	(48,635)
Net assets:							
Beginning of the year	6,448,097	1,082,850	299,329	716,148	-	8,546,424	8,595,059
End of the year	\$ 6,451,038	\$ 1,117,154	\$ 301,707	\$ 792,806	\$ -	\$ 8,662,705	\$ 8,546,424

See accompanying notes to financial statements.

## Statements of Cash Flows

For the Year Ended June 30, 2024 (with Summarized Financial Information for the Year Ended June 30, 2023)

	Bar Operations	Bar Sections	Fund for Client Protection	Mandatory Continuing Legal Education Fund	Total 2024	Total 2023
<b>Cash flows from operating activities:</b>						
Change in net assets	\$ 2,941	\$ 34,304	\$ 2,378	\$ 76,658	\$ 116,281	\$ (48,635)
Adjustments to reconcile change in net assets to net cash and cash equivalents provided by (used in) operating activities:						
Depreciation and amortization	155,941	-	-	7,786	163,727	141,952
Net unrealized (gain) loss on investments	(115,166)	212	(638)	60	(115,532)	(27,745)
Loss on disposal of assets	403	-	-	-	403	209
Changes in assets and liabilities:						
Receivables	(39,366)	-	-	45	(39,321)	(64,332)
Prepaid expenses	5,019	-	-	-	5,019	(52,071)
Accounts payable and accrued liabilities	(192,016)	(4,917)	-	(1,595)	(198,528)	150,832
Deferred revenue	(17,188)	-	(55,706)	-	(72,894)	1,065,970
Interfund advance	(108,690)	55,286	55,706	(2,302)	-	(1)
Net cash and cash equivalents provided by (used in) operating activities	(308,122)	84,885	1,740	80,652	(140,845)	1,166,179
<b>Cash flows from investing activities:</b>						
Purchases of property and equipment	(190,606)	-	-	-	(190,606)	(277,158)
Purchases of investments	(6,161,803)	(298,168)	(69,502)	(128,952)	(6,658,425)	(5,656,779)
Proceeds from sale of investments and reinvested income	7,350,000	1,175,000	180,000	575,000	9,280,000	6,081,000
Net cash and cash equivalents provided by investing activities	997,591	876,832	110,498	446,048	2,430,969	147,063
<b>Cash flows from financing activities:</b>						
Payments on finance lease obligation	(1,669)	-	-	-	(1,669)	(1,268)
Net increase in cash and cash equivalents	687,800	961,717	112,238	526,700	2,288,455	1,311,974
Cash and cash equivalents as of beginning of the year	5,960,858	-	129,668	155,745	6,246,271	4,934,297
Cash and cash equivalents as of end of the year	\$ 6,648,658	\$ 961,717	\$ 241,906	\$ 682,445	\$ 8,534,726	\$ 6,246,271
<b>Supplemental disclosure of cash flow information:</b>						
Cash paid for interest	\$ 2,806	\$ -	\$ -	\$ -	\$ 2,806	\$ 3,205

See accompanying notes to financial statements.

## Notes to Financial Statements

### 1. Description of Organization and Summary of Significant Accounting Policies

#### **Description of Organization**

The Utah State Bar (the Bar or the Organization) 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 14,200 are considered licensees of the Bar.

#### **Recently Adopted Accounting Pronouncement**

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASU 2016-13 or ASC 326). ASU 2016-13 revises the accounting requirements related to the measurement of credit losses and requires organizations to measure all expected credit losses for financial assets based on historical experience, current conditions, and reasonable and supportable forecasts about collectability. Assets must be presented in the financial statements at the net amount expected to be collected. During 2019, the FASB issued additional ASUs amending certain aspects of ASU 2016-13.

On July 1, 2023, the Organization adopted this new accounting standard and all related amendments using the modified retrospective method. The Organization's adoption did not result in a significant impact to the opening balance of net assets and the comparative information has not been adjusted or restated. Results for reporting periods beginning after July 1, 2023, are presented under ASC 326.

#### **Basis of Presentation and Fund Accounting**

The assets, liabilities and net assets of the Bar have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Bar to report information regarding its financial position and activities according to the following net asset classifications, as applicable:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Bar. These net assets may be used at the discretion of the Bar's management and Board of Directors.

**Net assets with donor restrictions:** Net assets subject to restrictions imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Bar or by the passage of time. Other donor restrictions are perpetual in nature, where the donor stipulates the funds be maintained in perpetuity.

Net assets without donor restrictions are presented as designated or undesignated. 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 Fund for Client Protection, and the Mandatory Continuing Legal Education Fund (MCLE Fund), including overhead charges to defray the costs of administering those funds.

The financial statements include 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 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, 2023, 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, 2024 and 2023, the Organization had cash and cash equivalents balances in excess of federally insured limits. To date, the Organization has not experienced a loss or lack of access to its invested cash; however, no assurance can be provided that access to the Organization's invested cash and cash equivalents will not be impacted by adverse conditions in 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, 2024, these cash equivalents consisted of money market mutual funds totaling \$4,452,417.

### ***Investments***

Investments consist primarily of corporate bonds. Investments are reported at their fair values in the statement of financial position. Realized and unrealized gains or losses are reflected currently in the statements 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
Computers and computer software	3-5 years
Office furniture, equipment and leased equipment	3-7 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 statements of activities.

### ***Revenue Recognition and Deferred Revenue***

The Bar recognizes revenue from licensing, admissions, continuing legal education, services and programs, conventions, bar examinations, room rental and catering and other services when the Organization has (1) identified the customer contract, (2) identified the performance obligation in the contract, (3) determined the transaction price, (4) allocated the entire transaction price to the single performance obligation, and (5) recognized revenue when the performance obligation has been satisfied. 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 licensees).

### ***Grant Revenue***

Grants received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Revenue from grants with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

If a donor restriction expires in the same reporting period in which the grant revenue was initially recognized that revenue is reported as an increase in net assets without donor restriction. All other donor-restricted revenue is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

### ***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 statements 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 during the year ended June 30, 2024.

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, 2024, 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.

### ***Reclassifications***

Certain amounts in the 2023 financial statements have been reclassified to conform with the current year presentation.

### ***Subsequent Events***

Management has evaluated events occurring subsequent to June 30, 2024 through October 16, 2024, which is the date the financial statements were available.

## **2. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following as of June 30:

	2024	2023
Cash and cash equivalents	\$ 8,534,726	\$ 6,246,271
Investments	2,921,002	5,427,044
Receivables	120,631	81,311
	<u>11,576,359</u>	<u>\$11,754,626</u>
Less amounts not available to be used within one year or otherwise restricted:		
Board designated funds	(5,711,689)	(5,976,149)
	<u>\$ 5,864,670</u>	<u>\$ 5,778,477</u>

The Bar regularly monitors liquidity required to meet its operating needs and other contractual commitments using budgets and cash flow projections, while also striving to maximize the investment of its available funds. The Bar's excess cash is invested in a portfolio of corporate bonds. Additionally, the Bar's governing board has designated a portion of its unrestricted resources for contingencies, which is identified as board-designated in the table above (Note 7).



### 3. Investments and Net Investment Income

Investments consisted of the following as of June 30, 2024:

	Amortized Cost	Cumulative Net Unrealized Gains	Fair Value
Corporate bonds	\$ 2,908,383	12,619	\$ 2,921,002
Investment income for the year ended June 30, 2024, consisted of the following:			
	Undesignated	Designated	Total
Net investment income and interest	\$ 398,473	45,865	\$ 444,338
Net unrealized gain	11,057	1,830	12,887
	\$ 409,530	47,695	\$ 457,225

Investments consisted of the following as of June 30, 2023:

	Amortized Cost	Cumulative Net Unrealized Gains (Losses)	Fair Value
Corporate bonds	\$ 5,421,473	5,571	\$ 5,427,044
Investment income for the year ended June 30, 2023, consisted of the following:			
	Undesignated	Designated	Total
Net investment income and interest	\$ 212,755	28,003	\$ 240,758
Net unrealized gain (loss)	15,712	(467)	15,245
	\$ 228,467	27,536	\$ 256,003

### 4. Fair Value Measurements

The Bar's financial instruments consist of investments as of June 30, 2024 and 2023. 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 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 from third-party sources, which determine the net asset values for the Bar's accounts using quoted market prices and reportable trades.

## 5. Property and Equipment

Property and equipment consisted of the following as of June 30:

	2024	2023
Building and building improvements	\$ 3,571,798	\$ 3,472,236
Computers and computer software	865,049	920,065
Office furniture, equipment and leased equipment	802,065	770,777
Land	633,142	633,142
	5,872,054	5,796,220
Less accumulated depreciation and amortization	(4,318,728)	(4,269,369)
	\$ 1,553,326	\$ 1,526,851

Depreciation and amortization expense for property and equipment totaled \$163,727 and \$141,952 for the years ended June 30, 2024 and 2023, respectively.

## 6. Employee Benefit Plans

The Bar sponsors a defined contribution 401(k) plan (the Plan). Upon hiring, employees who have attained the age of 21 or older may elect to contribute a portion of their compensation, subject to Internal Revenue Code limitations, to the Plan. Following employees' one year anniversary, the Bar contributes to the Plan an amount equal to 10% of their compensation. Contributions to the Plan were \$304,716 and \$303,495 for the years ended June 30, 2024 and 2023, respectively.

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

## 7. Board Designated Net Assets Without Donor Restrictions

Board designated net assets without donor restrictions consist of the Bar operation's reserves for potential future liabilities and assets designated for Bar sections, Fund for Client Protection, and the mandatory continuing legal education fund. Board designated net assets without donor restrictions consisted of the following as of June 30:

	2024	2023
Bar operations reserves :		
Four-month operating expense reserve	\$ 2,545,647	\$ 2,699,822
Capital replacement reserve – building	600,000	600,000
Capital replacement reserve – equipment	200,000	200,000
Update Member Database to cloud services	-	100,000
New OPC Database	50,000	50,000
Wellbeing Program	104,375	228,000
Total Bar operations reserves	3,500,022	3,877,822
Bar sections	1,117,154	1,082,850
Fund for client protection	301,707	299,329
Mandatory continuing legal education fund	792,806	716,148
	\$ 5,711,689	\$ 5,976,149



## 8. Fund for Client Protection

On October 30, 1983, the Bar received approval from the Utah Supreme Court (USC) to assess lawyers and Licensed Paralegal Practitioners (LPPs) to maintain the Fund at sufficient levels to pay eligible claims. The Bar is required to maintain a Fund balance of at least \$200,000. Before annual licensing begins, the Bar calculates how much each lawyer and LPP must pay to maintain the Fund balance. After the Supreme Court approves the assessment amount, the Bar adds the assessment amount to the annual licensing renewal form so lawyers can pay the amount during the renewal process. The assessment averages \$5 to \$7 but has been as high as \$20 depending on claims made to the Fund. The Bar determined a fee of \$7 would be collected from licensee attorneys for the year ended June 30, 2024. No fee was collected in 2023.

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. Expenses By Nature and Function

The accompanying financial statements include certain expenses that are attributable to both program and supporting functions of the Bar. These expenses include salaries and wages, employee benefits, and supplies and other office expenses, which are allocated based on head count; and depreciation, utilities, and maintenance, which are allocated based on estimated square footage.

Expenses by natural classification for the year ended June 30, 2024 are as follows:

	Program Services						Support Services			Total
	Regulatory	Member Services	Public Services	Education	Building Usage	MCLE	FCP	Sections	General & Administrative	
Program	\$ 109,319	\$ 626,292	\$ 200,858	\$ 588,844	\$ 88,933	\$ -	\$ 93,925	\$ 347,282	\$ 166,719	\$ 2,222,172
Salaries and benefits	1,878,766	145,042	377,858	171,067	175,634	455,038	-	-	1,614,159	4,817,564
General and administrative	435,254	198,232	83,853	79,528	16,477	26,174	1,334	-	341,172	1,182,024
Overhead and depreciation	126,425	4,949	15,651	13,901	162,519	76,584	-	-	67,591	467,620
	\$ 2,549,764	\$ 974,515	\$ 678,220	\$ 853,340	\$ 443,563	\$ 557,796	\$ 95,259	\$ 347,282	\$ 2,189,641	\$ 8,689,380

Expenses by natural classification for the year ended June 30, 2023 were as follows:

	Program Services						Support Services			Total
	Regulatory	Member Services	Public Services	Education	Building Usage	MCLE	CSF	Sections	General & Administrative	
Program	\$ 88,285	\$ 464,226	\$ 166,738	\$ 907,694	\$ 66,064	\$ -	\$ 46,729	\$ 342,420	\$ 139,602	\$ 2,221,758
Salaries and benefits	1,762,085	153,796	386,082	162,008	162,983	426,573	-	-	1,335,773	4,389,300
General and administrative	397,408	186,944	74,761	92,617	(22,350)	57,382	723	-	315,657	1,103,142
Overhead and depreciation	116,809	4,574	14,460	14,447	152,295	67,501	-	-	64,908	434,994
	\$ 2,364,587	\$ 809,540	\$ 642,041	\$ 1,176,766	\$ 358,992	\$ 551,456	\$ 47,452	\$ 342,420	\$ 1,855,940	\$ 8,149,194

## 10. 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.

## 11. Related Parties

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

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## SUPPLEMENTAL SCHEDULES

## ***Schedule of Continuing Legal Education and Conferences***

### **Revenues and Expenses**

*For the Year Ended June 30, 2024*

	<b>Summer Convention</b>	<b>Fall Forum</b>	<b>Spring Convention</b>	<b>CLE Events</b>	<b>Total</b>
Revenues	\$ 61,087	\$ 93,925	\$ 122,735	\$ 767,563	\$ 1,045,310
Expenses:					
Program	26,353	70,542	98,336	488,369	683,600
Salaries and benefits	736	1,879	6,864	161,588	171,067
General and administrative	1,436	3,291	4,655	84,047	93,429
Interfund facilities	(607)	-	-	(31,872)	(32,479)
MCLE fees	(2,429)	(2,156)	(3,201)	(54,491)	(62,277)
Total expenses	25,489	73,556	106,654	647,641	853,340
Excess of revenues over expenses	\$ 35,598	\$ 20,369	\$ 16,081	\$ 119,922	\$ 191,970

**Schedule of Member Services****Revenues and Expenses***For the Year Ended June 30, 2024*

	<b>Bar Journal</b>	<b>Member Services</b>	<b>Legislative</b>	<b>Public Education</b>	<b>Young Lawyers Division</b>	<b>Total</b>
Revenues	\$ 218,980	\$ 28,661	\$ -	\$ 1,000	\$ 4,993	\$ 253,634
Expenses:						
Program	39,697	475,032	63,708	847	53,829	633,113
Salaries and benefits	46,446	-	3,460	95,136	-	145,042
General and administrative	159,880	-	6	41,512	1,783	203,181
Interfund facilities	(4,601)	-	-	-	(2,220)	(6,821)
Total expenses	241,422	475,032	67,174	137,495	53,392	974,515
Deficiency of revenues over expenses	\$ (22,442)	\$ (446,371)	\$ (67,174)	\$ (136,495)	\$ (48,399)	\$ (720,881)

## ***Schedule of Public Services***

### ***Revenues and Expenses***

*For the Year Ended June 30, 2024*

	<b>Committees</b>	<b>Consumer Assistance</b>	<b>Access to Justice</b>	<b>Total</b>
Revenues	\$ 1,635	\$ -	\$ 130,534	\$ 132,169
Expenses:				
Salaries and benefits	184,808	-	23,138	207,946
Program	35,387	66,831	275,640	377,858
General and administrative	6,233	11,086	82,185	99,504
Interfund facilities	(4,238)	-	(2,850)	(7,088)
Total expenses	222,190	77,917	378,113	678,220
Deficiency of revenues over expenses	\$ (220,555)	\$ (77,917)	\$ (247,579)	\$ (546,051)

## Schedule of Bar Sections

### Revenues and Expenses

For the Year Ended June 30, 2024

	Balance June 30, 2023	Revenues	Expenses	Balance June 30, 2024	Net Increase (Decrease)
Bar Section Funds:					
Antitrust/Unfair Competition	\$ 8,610	\$ 1,350	\$ 371	\$ 9,589	\$ 979
Appellate Practice	45,398	15,819	7,499	53,718	8,320
Banking and Finance	15,825	6,998	3,808	19,015	3,190
Bankruptcy	20,940	6,330	4,955	22,315	1,375
Business Law	85,249	30,270	56,738	58,781	(26,468)
Collection Law	35,151	4,059	889	38,321	3,170
Constitutional Law	12,285	1,920	896	13,309	1,024
Construction Law	12,342	8,290	10,641	9,991	(2,351)
Corporate Counsel	(7,632)	36,302	7,179	21,491	29,123
Criminal Law	48,270	17,623	4,925	60,968	12,698
Cyber Law	36,893	8,996	27,012	18,877	(18,016)
Community Association Law	7,998	1,740	1,367	8,371	373
Cannabis Law	4,757	1,740	406	6,091	1,334
Dispute Resolution	29,295	5,200	3,268	31,227	1,932
Education Law	8,350	5,608	2,159	11,799	3,449
Elder Law	23,809	5,790	4,557	25,042	1,233
Environmental Law	10,124	10,027	9,315	10,836	712
Entertainment Law	4,056	1,442	586	4,912	856
Family Law	93,313	46,637	45,956	93,994	681
Franchise Law	7,782	840	196	8,426	644
Government/Administrative Law	36,205	12,413	5,537	43,081	6,876
Health Law	25,400	5,000	3,454	26,946	1,546
Intellectual Property	90,859	40,822	9,299	122,382	31,523
International Law	10,081	4,145	1,640	12,586	2,505
Indian Law	11,730	3,195	4,614	10,311	(1,419)
Juvenile Law	6,558	4,980	1,647	9,891	3,333
Labor and Employment Law	45,730	24,444	31,588	38,586	(7,144)
Legal Entrepreneurs	3,683	38,581	34,259	8,005	4,322
Litigation	2,884	300	105	3,079	195
Limited Scope	94,514	32,307	32,123	94,698	184
Military Law	4,711	840	525	5,026	315
Non-profit/Charitable Law	13,060	2,850	822	15,088	2,028
Probate/Estate Planning	66,423	25,770	13,652	78,541	12,118
Real Property	37,532	49,987	72,278	15,241	(22,291)
Securities	51,617	10,840	27,854	34,603	(17,014)
Senior Lawyers	2,245	540	189	2,596	351
Solo, Small Firm, Rural Practice	26,662	4,350	1,218	29,794	3,132
Tax	20,887	15,032	22,569	13,350	(7,537)
Total Bar Section Funds	1,053,596	493,377	456,096	1,090,877	37,281
Paralegal Division	29,254	15,690	18,667	26,277	(2,977)
	\$ 1,082,850	\$ 509,067	\$ 474,763	\$ 1,117,154	\$ 34,304

## ***Schedule of Mandatory***

### ***Continuing Education Advisory Board***

*For the Year Ended June 30, 2024*

Revenues:	
Compliance fees from attorneys	\$ 305,486
Continuing Legal Education (provider attendance fees)	307,544
Investment income	35,184
Interfund revenue	(75,977)
Total revenues	<u>572,237</u>
Expenses:	
Salaries, payroll taxes, and benefits	455,038
Office overhead	90,344
Travel	21,118
Board meetings	5,056
Interfund facilities	(13,760)
Total expenses	<u>557,796</u>
Excess of revenues over expenses	<u>\$ 14,441</u>

## ***Schedule of Facilities***

### ***Revenues and Expenses***

*For the Year Ended June 30, 2024*

Revenues:	
Outside parties	\$ 25,079
In-kind and interfund revenues:	
Interdepartmental charges	79,402
Sections	26,120
Utah Bar Foundation and other in-kind	15,584
MCLE	13,760
Total in-kind and interfund revenues	134,866
Total revenues	159,945
Expenses:	
Building overhead	162,519
Food, beverage and AV costs	88,933
Salaries and benefits	175,634
General and administrative	16,477
	443,563
In-kind expenses	15,584
Total expenses	459,147
Deficiency of revenues over expenses	\$ (299,202)



Utah State Bar Commission Meeting

**T A B 2**

# Utah State Bar®

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

**TO:** Utah State Board of Bar Commissioners

**FROM:** Utah State Bar Budget and Finance Committee, Nathan R. Severin, and Elizabeth A. Wright

**RE:** 2025-2026 Licensing Fee

**DATE:** November 8, 2024

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The Budget and Finance Committee recommends that all license fees remain the same for the 2025-2026 fiscal year. The fees are listed below.

Although it is currently costing us more than the fee charged per license type to run all current programs and cover all costs, we can continue to operate on current licensing fees because of current reserves.

Active Lawyers over three: \$425  
Active lawyers under three: \$250  
Inactive Full Service: \$150  
Inactive No Service: \$105  
House Counsel: \$425  
Inactive House Counsel: \$105  
LPP: \$200  
Inactive LPP: \$75  
Military Spouse: \$425  
Foreign Legal Consultant: \$425

Utah State Bar Commission Meeting

**T A B 3**

# Utah State Bar®

## LEADERSHIP ACADEMY

Ensuring the Bar's Legacy of  
Strong & Principled Leadership



**APPLY BY DECEMBER**  
for the chance to become  
one of a select group of lawyers from  
across the state who have been identified as  
**EMERGING LEADERS!**

**This program is intended to provide in-depth training by local and national leaders on a host of critical issues facing the legal profession and on developing**



### + OUR MISSION +

- To develop leaders within the Utah State Bar.
- To nurture effective leadership with respect to ethical, professional, and service-based values.
- To build relationships among leaders in different practice areas and geographical locations in Utah.
- To raise the level of awareness among lawyers regarding the broad range of issues facing the profession.
- To provide an intimate setting to explore leadership topics and be mentored by some of the most influential lawyers in Utah.

The Academy seeks attorneys with a desire and commitment to develop leadership skills and serve the Utah legal community. The Academy will select approximately twelve class members. The Academy strives to have broad representation and will give special consideration to candidates who are geographically or otherwise diverse.

**To apply, you must:**

- Be a member in good standing of the Utah State Bar.
- Attend the initial Leadership Academy training retreat to be held February 2025 in California.
- Commit to attend and participate in at least 90% of the meetings.
- Commit to participate for at least one year on a Utah State Bar committee.
- *Preference will be given to attorneys in practice less than 10 years.*

**Application Process:** Send your completed Application with letters of recommendation and a copy of your resume to Christy Abad - [cabad@utahbar.org](mailto:cabad@utahbar.org) on or before December 6, 2024. If you have any questions about the program or the requirements listed above, please contact Jenifer Tomchak at [jen.tomchak@tomchaklaw.com](mailto:jen.tomchak@tomchaklaw.com). Please use this email address for program questions only.

Utah Leadership Academy meets with local and national leaders to discuss a broad range of topics intended to enhance the participants' leadership skills. The training takes place over a two-day workshop, eight meetings, and social activities throughout the year. Participants are mentored in a close-knit setting by highly skilled attorneys and leaders in our community.

## The 2025 Leadership Academy launches with a RETREAT - February 27 - March 1



**Topics May Include:**

- + Qualities of Effective Leadership
- + Setting and Achieving Goals
- + The Importance of Perspective
- + Getting to 'Yes'
- + Dealing with Difficult Workplace Situations
- + Networking Skills
- + Identifying and Maximizing Your Leadership Style
- + Finding Balance in an Unbalanced World
- + Improving Oral Advocacy Skills



# ACCEPTING APPLICATIONS

FOR THE CLASS OF

# 2025

**APPLY  
NOW**



**UTAH LEADERSHIP ACADEMY APPLICATION  
CLASS OF 2025**

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**Application Submission Information**

1. Complete this form.
2. Optional, attach one or more letter of recommendation.
3. Written statement (200 words or less) describing why you are interested in participating in the Utah State Bar Leadership Academy.
4. Submit via email to Christy Abad at [christy.abad@utahbar.org](mailto:christy.abad@utahbar.org) by December 6, 2024.

**Criteria:**

- Be a member in good standing of the Utah State Bar.
- Demonstrated ability or desire to serve in a leadership capacity.
- Be available to attend the initial Leadership Academy training seminar at remote location (historically in California), which will be held February 27 – March 1, 2025. The Bar reimburses expenses up to \$200. Food and lodging are also provided by the Bar.
- Commit to attend and participate in at least 90% of the meetings.
- Commit to participate for at least one year on a Utah State Bar committee.
- Agree to recruit and mentor future Leadership Academy participants.
  
- Preference will be given to attorneys who have been in practice for 10 years or less

---

Name: \_\_\_\_\_

Work Address: \_\_\_\_\_

Home Address: \_\_\_\_\_

Gender: \_\_\_\_\_ Race and/or Ethnic Heritage: \_\_\_\_\_

Office Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Firm/Employer: \_\_\_\_\_ Bar # \_\_\_\_\_

Year you passed the bar: \_\_\_\_\_

Other Bar Associations of which you are a member:

Please identify your area(s) of practice:

Are you actively involved in any bar association programs or projects? If so, please name them and briefly describe your involvement, including any positions held:

Please list pro bono participation and/or activities:

Do you participate in any charitable (non-legal) work? If so, please list and/or describe your involvement:

How are you involved in the community outside of your legal career, if not, how would you like to become more involved in the community:

If you have included or attached any (optional) letters of recommendation with your application, please list the names of the persons who wrote said letters, and describe how the writer knows you, as well as any family, employment, or other relationship between you and the letter writer:

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Signature of Applicant

---

Date

Utah State Bar Commission Meeting

**T A B 4**



# UTAH STATE BAR COMMISSION MEETING

## MINUTES

**Friday, September 27, 2024**

**In Attendance:** President Cara Tangaro, President-elect Kim Cordova, Miriam Alred, Tom Bayles, Christian Clinger, Matt Hansen, Rick Hoffman, Shawn Newell, John Rees, Olivia Shaughnessy, Tyler Young.

**Ex-Officio Members:** Jennifer Carver Christiansen, Ezzy Khaosanga, Britt Merrill, Margaret Plane, and Nick Stiles.

**Not in Attendance:** Brett Chambers, Chrystal Mancuso-Smith, and Mark Morris, . Ex-Officio members Andy Gonzalez, Dean Kronk Warner, Eli McAnn and Dean Moore.

**Also in Attendance:** Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, General Counsel Maribeth LeHoux, and Admissions Director Emily Lee.

### 1. President's Welcome and Retreat Schedule

#### 1.1 Admissions Ceremony

Ms. Tangaro reminded the Commission that the Admissions Ceremony next week at the Salt Palace.

#### 1.2 Fall Forum

Ms. Tangaro told the Commission that the Fall Forum will be November 14-15 at the Little America. This is the first year the Bar is trying a two-day event. There will be two legislative panels, including someone from the governor's office.

#### 1.3 UMBA Banquet

The UMBA Banquet is the evening of November 14 (after the first day of the Fall Forum). It will also be at the Little America

#### 1.4 Lawyer-Legislator Breakfast

The breakfast with lawyer-legislators, as well as members of judiciary committees, is scheduled for Wednesday November 20<sup>th</sup> at 7:30 am at the Capitol.

#### 1.5 Bar Updates

Ms. Wright provided an update from the July 2024 bar exam. The Bar tested a record number of applicants – 336. The pass rate was 88%. 36 people scored between 260-269 and would not have passed under previous score cut off.

She also discussed the Access to Justice Summit, which is scheduled for Friday next week. The event brings all the legal service providers together under one roof.

#### 1.6 Recognition of Margaret Plane

Ms. Wright recognized Margaret Plane for her 16 years on the Commission and her valuable contributions.

## **2. Action Items**

### **2.1 Approve Fall Forum Award Recipients**

Mentoring: Michael Bailey (James Lee), Adrienne Bell (Paul T. Moxley), and Patricia Christensen (Charlotte Miller)

Professionalism: Hon. Jeffrey Noland

Community Member: Kim Russo

Ms. Cordova made a motion to approve the mentoring awards as presented. Mr. Clinger seconded, and the motion was unanimously approved.

Ms. Cordova made a motion to approve the professionalism award as presented. Ms. Tangaro seconded, and the motion was unanimously approved.

Ms. Tangaro made a motion to approve the community member award as presented. Ms. Cordova seconded, and the motion was unanimously approved.

### **2.2 Appoint Bar Representative to the ABA House of Delegates**

Mr. Christiansen presented on the applicants for ABA House of Delegates. He stated that we had 5 strong candidates. The Commission discussed the applicants and the role.

Ms. Cordova made a motion to appoint Tiffany Shimada as Bar Representative to the ABA House of Delegates, Mr. Christiansen seconded, and the motion was unanimously approved.

### **2.3 Approve \$2,000 Sponsorship for UCLI Pre-Law Symposium and Law Student Mentoring Program**

UCLI contributions already had been budgeted for the fiscal year. UCLI does a pre-law symposium for college students, as well as a mentoring program for law students. This sponsorship would be for those programs specifically.

Mr. Clinger made a motion to approve \$2000 sponsorship for UCLI. Ms. Tangaro seconded and the motion was unanimously approved.

## **3. Information Items**

### **3.1 New Sandbox Guidelines**

Andrea Donahue presented on the Sandbox, which started in 2020 and the pilot program will run through 2027. The Court has recently issued some new guidance on the Sandbox. The Court has looked at the entities currently in the Sandbox and the data that has been collected so far. The biggest change is the modification to the innovation requirement by adding a Utah nexus. This change impacts entities in the Sandbox that only have an incidental impact on Utah residents.

### **3.2 Sun Valley 2026**

Michelle Oldroyd presented to the Commission on returning the Summer Convention to Sun Valley in 2026. The potential dates are in August (4-9), due to much lower room rates. 2026 will be the 95<sup>th</sup> year of the Bar. The event would include big, keynote speakers

as well as family events. The CLE department is hoping to provide a years' worth of CLE at the event. The registration price will be higher than the last time we had the event there, and they are projecting 300 attendees. There would be approximately \$250,000 worth of expenses. Registration would be \$650 and rooms would be \$355 (lowest) and \$385 (average). The Commission also discussed scholarships for government employees and YLD.

Ms. Tangaro move forward with signing a contract with Sun Valley for August 2026. Ms. Cordova seconded and the motion was unanimously approved.

### **3.3 Judicial Council Report**

Margaret Plane gave a report from the Judicial Council. Ms. Plane is finishing up her 3-year term and discussed the important relationship between the courts and the Bar. The current priorities of the Council are: (1) core courthouse employee retention; (2) additional appellate court judge; (3) juvenile court officers; (4) IT essential software; (5) guardianship program.

### **Adjournment.**

The Commission adjourned at 11:52 am.

### **Consent Agenda.**

The Commission approved by consent the following items:

- Minutes of the August 23, 2024 Commission Meeting

Utah State Bar Commission Meeting

**T A B 5**

**UTAH STATE BAR**  
**Budget and Finance Committee**  
**Financial Results as of September 30, 2024**  
**and for the three months then ended**

**FINANCIAL STATEMENT HIGHLIGHTS**

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

	<b>Actual</b>	<b>Budget</b>	<b>Fav (unfav) \$ Variance</b>	<b>Fav (unfav) % Variance</b>
YTD Revenue	5,379,662	5,238,659	141,003	3%
YTD Expenses	2,145,104	2,127,170	(17,934)	-1%
<b>YTD Net Profit/(Loss)</b>	<b>3,234,559</b>	<b>3,111,489</b>	<b>123,070</b>	<b>4%</b>

YTD net profit is \$3,234,559 and is \$123,070 more than budgeted.

**YTD Net Profit –Cash Basis:** Adding back year-to-date depreciation expense of \$42,458 and deducting capital expenditures of \$55,344, the cash basis year-to-date net profit is approximately (\$12,886) lower.

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

**LPP:** The LPP Licensing Revenue was budgeted for 2024-25 with Licensing since that is where it had historically been coded; however, it is being separated out this year, and therefore shows a favorable variance of \$19,513 YTD

**CLE:** CLE Registrations are still higher than budgeted amounts, showing a favorable amount of \$28,613; however, falling more in line with the budget. CLE Events have started to hit, creating an unfavorable variance regarding expenses. This is related to specific Section events, which will be offset when the Events close. Overall, the favorable variance YTD is \$12,514.

**Summer Convention:** The Summer Convention's revenue is (\$9,037) less than budgeted through August attributed to registrations, while expenses are essentially flat at (\$2,660) more than budgeted, netting an (\$11,694) unfavorable variance YTD.

**Member Services:** Section Support Fees are (\$24,452) less than expected YTD. Advertising revenue is 117% more than budgeted for the Bar Journal, creating (\$14,403) less than expected revenue YTD, and total expenses are 99% of budget. Overall, the net unfavorability is (\$12,504).

**UTAH STATE BAR**  
**Budget and Finance Committee**  
**Financial Results as of September 30, 2024**  
**and for the three months then ended**

**ADDITIONAL COMMENTS**

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

Operations Reserve - 4 Months' Operations	\$2,545,647
Capital Replacement Reserve – Equipment	200,000
Capital Replacement Reserve – Building	600,000
Technology/Contracts Reserve - Database & Tava Contracts	<u>154,375</u>
Total	<u>\$3,500,022</u>

Estimated current cash reserve as of September 30, 2024	<u>\$4,374,651</u>
Sufficient/ (Deficient) Cash Reserve	<u>\$ 874,629</u>

# Utah State Bar Income Statement September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
Admissions	88,060	109,950	90,944	19,006	121%	704,655	16%
NLTP	33,150	36,000	33,806	2,194	106%	81,531	44%
LPP	700	6,905	426	6,479	1621%	1,728	400%
OPC	1,000	700	1,520	(820)	46%	37,160	2%
CLE	103,404	117,024	79,807	37,218	147%	653,768	18%
Summer Convention	51,102	52,040	61,077	(9,037)	85%	61,077	85%
Fall Forum	23,900	50,905	23,900	27,005	213%	213,925	24%
Spring Convention	140	6,080	-	6,080		203,085	3%
Member Services	156,925	147,134	161,537	(14,403)	91%	323,751	45%
Public Services	22,250	9,905	1,289	8,616	768%	65,164	15%
Bar Operations	4,677,662	4,803,581	4,750,209	53,372	101%	5,354,656	90%
Facilities	24,216	37,439	34,144	3,295	110%	207,086	18%
Innovation in Law	19,572	2,000	-	2,000		5,500	36%
Total Revenue	5,202,081	5,379,662	5,238,659	141,003	103%	7,913,085	68%
<b>Expenses</b>							
Admissions	218,051	254,195	226,894	(27,301)	112%	635,844	40%
NLTP	15,407	15,658	18,590	2,932	84%	74,101	21%
LPP	22,815	13,875	26,909	13,034	52%	81,491	17%
OPC	419,684	438,537	430,783	(7,755)	102%	1,716,979	26%
CLE	108,105	130,702	105,998	(24,704)	123%	699,838	19%
Summer Convention	23,479	39,709	37,052	(2,657)	107%	37,052	107%
Fall Forum	5,833	1,440	595	(845)	242%	78,512	2%
Spring Convention	11	-	-	-		113,832	0%
Member Services	249,630	246,876	248,776	1,899	99%	987,659	25%
Public Services	245,573	210,963	210,486	(477)	100%	550,182	38%
Bar Operations	617,174	634,205	654,996	20,791	97%	2,402,613	26%
Facilities	100,555	106,482	109,253	2,770	97%	480,568	22%
Innovation in Law	22,374	52,229	56,839	4,611	92%	227,821	23%
Total Expenses	2,048,690	2,144,873	2,127,170	(17,703)	101%	8,086,493	27%
<b>Other</b>							
Gain (Loss) - Disposal Of Assets	-	(231)	-	-		-	
<b>Net Profit (Loss)</b>	<b>\$ 3,153,391</b>	<b>\$ 3,234,559</b>	<b>\$ 3,111,489</b>	<b>\$ 123,070</b>	<b>104%</b>	<b>\$ (173,408)</b>	<b>-1865%</b>
Depreciation	37,482	42,458	39,035	(3,422)	109%	156,142	
Cash increase (decrease) from operations	2,903,344	3,275,656	3,150,525	125,131	104%	(17,266)	
Changes in operating assets/liabilities	(2,881,042)	(3,879,893)	(3,879,893)			20,000	
Capital expenditures	(16,109)	(55,344)	(52,000)	(3,344)	106%	(52,000)	
<b>Net change in cash</b>	<b>\$ 6,193</b>	<b>\$ (659,581)</b>	<b>\$ (781,368)</b>	<b>\$ 121,787</b>	<b>84%</b>	<b>\$ (49,266)</b>	



# Utah State Bar

## Income Statement - Consolidated By Account

### September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4001 · Admissions - Student Exam Fees	6,325	18,700	6,763	11,937	277%	207,627	9%
4002 · Admissions - Attorney Exam Fees	10,200	9,775	11,006	(1,231)	89%	70,380	14%
4003 · Admissions - Retake Fees	5,350	2,750	4,004	(1,254)	69%	18,169	15%
4004 · Admissions - Laptop Fees	6,200	10,830	8,761	2,069	124%	136,265	8%
4005 · Admissions - Application Forms	1,000	8,000	1,020	6,980	784%	12,207	66%
4006 · Transfer App Fees	14,050	17,650	12,539	5,111	141%	80,414	22%
4008 · Attorney - Motion	36,550	37,400	39,036	(1,636)	96%	137,107	27%
4009 · House Counsel	6,800	5,950	6,218	(268)	96%	20,208	29%
4010 · Section/Local Bar Support fees	105,462	79,249	108,212	(28,963)	73%	110,077	72%
4011 · Admissions LPP	700	400	426	(26)	94%	1,400	29%
4020 · NLTP Fees	33,150	36,000	33,806	2,194	106%	81,531	44%
4021 · Lic Fees > 3 Years	3,846,540	3,928,285	3,930,387	(2,102)	100%	4,015,774	98%
4022 · Lic Fees < 3 Years	204,760	227,520	201,094	26,426	113%	226,299	101%
4023 · Lic Fees - House Counsel	58,215	60,860	59,244	1,616	103%	63,411	96%
4024 · Lic Fees LPP	5,075	6,275	4,790	1,485	131%	5,894	106%
4025 · Pro Hac Vice Fees	46,325	61,850	50,281	11,569	123%	250,781	25%
4026 · Lic Fees - Inactive/FS	122,445	121,655	123,922	(2,267)	98%	121,543	100%
4027 · Lic Fees - Inactive/NS	218,715	219,030	223,384	(4,354)	98%	226,494	97%
4030 · Certs of Good Standing	4,800	4,980	4,865	115	102%	21,423	23%
4039 · Room Rental-All parties	9,065	12,125	11,145	980	109%	61,598	20%
4042 · Food & Beverage Rev-All Parties	10,151	14,814	12,498	2,315	119%	101,187	15%
4051 · Meeting - Registration	50,742	74,915	50,077	24,838	150%	396,662	19%
4052 · Meeting - Sponsor Revenue	21,400	23,850	21,900	1,950	109%	87,398	27%
4053 · Meeting - Vendor Revenue	3,000	7,260	3,000	4,260	242%	24,525	30%
4061 · Advertising Revenue	66,752	82,014	70,077	11,937	117%	221,566	37%
4063 · Modest Means revenue	2,250	2,875	1,289	1,586	223%	5,000	58%
4071 · Mem Benefits - Lexis	305	316	308	8	103%	957	33%
4072 · Royalty Inc - Bar J, MBNA, LM,M	3,558	578	2,474	(1,896)	23%	11,163	5%
4081 · CLE - Registrations	86,154	101,556	72,943	28,613	139%	475,000	21%
4082 · CLE - Video Library Sales	17,250	13,613	6,863	6,749	198%	36,436	37%
4090 · Tenant Rent	5,000	10,500	10,500	-	100%	42,000	25%
4095 · Miscellaneous Income	3,835	12,430	14,222	(1,792)	87%	33,904	37%
4096 · Late Fees	52,850	49,300	54,102	(4,802)	91%	88,905	55%
Investment income	97,535	115,073	77,500	37,573	148%	310,000	37%
<b>Total Revenue</b>	<b>5,162,509</b>	<b>5,379,662</b>	<b>5,238,659</b>	<b>141,003</b>	<b>103%</b>	<b>7,859,944</b>	<b>68%</b>
<b>Program Service Expenses</b>							
5001 · Meeting Facility-external only	33,122	28,764	32,404	3,640	89%	76,929	37%
5002 · Meeting facility-internal only	6,370	8,450	6,978	(1,472)	121%	28,658	29%
5013 · ExamSoft	17,821	21,858	17,821	(4,037)	123%	29,929	73%
5014 · Questions	45,763	52,996	47,482	(5,514)	112%	68,147	78%
5015 · Investigations	300	75	299	224	25%	900	8%
5016 · Credit Checks	489	603	431	(172)	140%	3,237	19%
5025 · Temp Labor/Proctors	6,350	5,446	6,350	904	86%	7,856	69%
5030 · Speaker Fees & Expenses	-	1,500	-	(1,500)	-	12,250	12%
5035 · Awards	1,876	717	1,289	572	56%	5,511	13%
5037 · Grants/ contributions - general	-	4,000	1,566	(2,434)	255%	41,550	10%
5040 · Witness & Hearing Expense	72	258	446	189	58%	1,620	16%
5041 · Process Serving	544	209	639	430	33%	1,049	20%
5046 · Court Reporting	1,949	313	1,412	1,100	22%	2,603	12%
5047 · Casemaker	13,004	9,049	13,141	4,093	69%	54,291	17%
5055 · Legislative Expense	16,000	15,075	16,000	925	94%	63,708	24%
5060 · Program Special Activities	-	38,618	-	(38,618)	-	-	0%
5061 · LRE - Bar Support	60,000	70,000	70,000	-	100%	70,000	100%
5062 · Law Day	-	-	125	125	0%	13,652	0%
5063 · Special Event Expense	19,299	180	9,764	9,584	2%	13,500	1%
5064 · MCLE Fees Paid	10,309	7,298	7,807	509	93%	47,959	15%
5070 · Equipment Rental	11,479	39,435	7,687	(31,748)	513%	37,128	106%
5075 · Food & Bev-external costs only	40,136	46,879	46,555	(324)	101%	423,048	11%
5076 · Food & beverage - internal only	7,604	12,232	8,129	(4,103)	150%	51,556	24%
5079 · Soft Drinks	2,600	1,276	2,007	732	64%	7,216	18%
5090 · Commission Expense	7,545	14,510	11,181	(3,329)	130%	44,725	32%
5099 · Blomquist Hale	90,784	-	-	-	-	-	0%
5100 · Wellness Benefits	-	85,708	81,390	(4,318)	105%	325,560	26%
5702 · Travel - Lodging	20,253	2,814	16,343	13,530	17%	47,272	6%
5703 · Travel - Transportation/Parking	3,478	4,865	7,337	2,472	66%	26,600	18%
5704 · Travel - Mileage Reimbursement	96	192	610	417	32%	6,559	3%
5705 · Travel - Per Diems	416	675	100	(575)	675%	4,032	17%
5706 · Travel - Meals	-	-	225	225	0%	900	0%
5707 · Travel - Commission Mtgs	398	2,053	6,625	4,572	31%	26,500	8%
5805 · ABA Annual Meeting	3,906	9,796	7,480	(2,316)	131%	9,145	107%
5815 · Commission/Education	-	-	5,125	5,125	0%	20,500	0%
5820 · ABA Annual Delegate	-	-	2,500	2,500	0%	2,500	0%
5840 · President's Expense	4,500	4,500	4,500	-	100%	18,000	25%
5865 · Retreat	41,519	25,798	42,000	16,202	61%	45,300	57%



# Utah State Bar

## Income Statement - Consolidated By Account

### September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5866 · Wellbeing Committee	30,081	30,000	30,323	323	99%	30,323	99%
5960 · Overhead Allocation - Seminars	-	-	4,152	4,152	0%	0	0%
5970 · Event Revenue Sharing - 3rd Pty	5,679	10,298	5,432	(4,866)	190%	93,066	11%
<b>Total Program Service Expenses</b>	<b>504,023</b>	<b>556,629</b>	<b>523,655</b>	<b>(32,974)</b>	<b>106%</b>	<b>1,820,237</b>	<b>31%</b>
<b>Salaries &amp; Benefit Expenses</b>							
5510 · Salaries/Wages	926,782	917,141	948,539	31,399	97%	3,696,984	25%
5605 · Payroll Taxes	72,971	68,282	75,015	6,733	91%	295,759	23%
5610 · Health Insurance	72,348	76,835	84,176	7,341	91%	354,690	22%
5620 · Health Ins/Medical Reimb	3,140	3,440	3,267	(173)	105%	13,156	26%
5630 · Dental Insurance	4,416	4,087	4,214	127	97%	16,791	24%
5640 · Life & LTD Insurance	5,192	5,381	5,358	(22)	100%	21,369	25%
5645 · Workman's Comp Insurance	1,583	851	630	(221)	135%	2,520	34%
5650 · Retirement Plan Contributions	68,187	63,428	78,161	14,732	81%	318,597	20%
5655 · Retirement Plan Fees & Costs	4,500	3,846	3,683	(163)	104%	14,733	26%
5660 · Training/Development	3,334	3,926	6,296	2,370	62%	10,511	37%
<b>Total Salaries &amp; Benefit Expenses</b>	<b>1,162,474</b>	<b>1,147,216</b>	<b>1,209,345</b>	<b>62,128</b>	<b>95%</b>	<b>4,745,131</b>	<b>24%</b>
<b>General &amp; Administrative Expenses</b>							
7025 · Office Supplies	6,090	7,324	4,987	(2,337)	147%	18,184	40%
7033 · Operating Meeting Supplies	1,324	1,318	1,249	(70)	106%	5,035	26%
7035 · Postage/Mailing, net	17,423	23,778	20,841	(3,137)	115%	63,828	37%
7040 · Copy/Printing Expense	42,263	45,508	42,501	(3,007)	107%	140,602	32%
7041 · Copy/Print revenue	(4,260)	(1,976)	(4,126)	(2,150)	48%	(17,228)	11%
7045 · Internet Service	5,855	485	6,473	5,988	7%	21,562	2%
7050 · Computer Maintenance	64,588	54,661	62,675	8,014	87%	247,042	22%
7055 · Computer Supplies & Small Equip	5,008	3,519	5,245	1,726	67%	10,359	34%
7089 · Membership Database Fees	17,323	33,729	38,055	4,325	89%	154,146	22%
7100 · Telephone	14,318	8,935	7,114	(1,822)	126%	28,144	32%
7105 · Advertising	5,147	65	4,720	4,655	1%	18,478	0%
7110 · Publications/Subscriptions	3,259	2,425	2,874	450	84%	11,580	21%
7115 · Public Relations	-	2,950	-	(2,950)	-	-	0%
7120 · Membership/Dues	8,830	8,112	8,543	432	95%	13,556	60%
7135 · Bank Service Charges	(80)	599	375	(224)	160%	1,500	40%
7136 · ILM Service Charges	5,191	4,715	5,235	519	90%	20,251	23%
7140 · Credit Card Merchant Fees	46,668	54,070	39,306	(14,764)	138%	182,400	30%
7141 · Credit Card surcharge	(799)	(1,116)	(629)	487	177%	(3,069)	36%
7150 · E&O/Off & Dir Insurance	18,666	18,413	18,621	208	99%	74,487	25%
7160 · Audit Expense	10,000	43,291	10,200	(33,091)	424%	43,438	100%
7175 · O/S Consultants	6,339	14,185	5,712	(8,473)	248%	26,804	53%
7176 · Bar Litigation	2,160	1,106	3,517	2,412	31%	14,265	8%
7179 · Payroll Adm Fees	2,158	2,348	1,956	(392)	120%	7,824	30%
7180 · Administrative Fee Expense	419	310	1,050	740	30%	4,563	7%
7190 · Lease Interest Expense	819	625	-	(625)	-	-	0%
7195 · Other Gen & Adm Expense	3,546	2,559	3,953	1,393	65%	12,963	20%
<b>Total General &amp; Administrative Expenses</b>	<b>282,347</b>	<b>331,936</b>	<b>290,244</b>	<b>(41,692)</b>	<b>114%</b>	<b>1,103,818</b>	<b>30%</b>
<b>In Kind Expenses</b>							
7103 · InKind Contrib-UDR & all other	1,723	3,775	1,760	(2,015)	214%	15,754	24%
<b>Total In Kind Expenses</b>	<b>1,723</b>	<b>3,775</b>	<b>1,760</b>	<b>(2,015)</b>	<b>214%</b>	<b>15,754</b>	<b>24%</b>
<b>Building Overhead Expenses</b>							
6015 · Janitorial Expense	7,869	7,988	7,861	(127)	102%	31,445	25%
6020 · Heat	3,690	2,979	3,920	942	76%	33,355	9%
6025 · Electricity	16,285	19,231	16,366	(2,865)	118%	49,641	39%
6030 · Water/Sewer	4,799	6,102	4,309	(1,793)	142%	11,599	53%
6035 · Outside Maintenance	2,071	4,291	7,279	2,989	59%	29,117	15%
6040 · Building Repairs	6,180	2,192	3,528	1,336	62%	14,112	16%
6045 · Bldg Mtncn Contracts	7,078	9,360	7,198	(2,162)	130%	28,793	33%
6055 · Real Property Taxes	6,615	6,000	6,396	396	94%	24,000	25%
6060 · Personal Property Taxes	325	375	291	(84)	129%	1,500	25%
6065 · Bldg Insurance/Fees	5,729	4,341	5,980	1,639	73%	23,921	18%
6070 · Building & Improvements Depre	23,111	26,957	25,098	(1,859)	107%	100,391	27%
6075 · Furniture & Fixtures Depre	5,131	5,291	5,167	(124)	102%	20,668	26%
7065 · Computers, Equip & Sftwre Depr	9,240	10,210	8,771	(1,439)	116%	35,083	29%
<b>Total Building Overhead Expenses</b>	<b>98,122</b>	<b>105,316</b>	<b>102,165</b>	<b>(3,150)</b>	<b>103%</b>	<b>403,625</b>	<b>26%</b>
<b>Total Expenses</b>	<b>2,048,690</b>	<b>2,144,873</b>	<b>2,127,170</b>	<b>(17,703)</b>	<b>101%</b>	<b>8,086,493</b>	<b>27%</b>
<b>Other</b>							
4300 · Gain (Loss) - Disposal Of Assets	-	(231)	-	231	-	-	0%
4120 · Grant Income	39,572	-	-	-	-	53,141	0%
	39,572	(231)	-	231	0%	53,141	0%
<b>Net Profit (Loss)</b>	<b>\$ 3,153,391</b>	<b>\$ 3,234,559</b>	<b>\$ 3,111,489</b>	<b>\$ 123,070</b>	<b>104%</b>	<b>\$ (173,408)</b>	<b>-1865%</b>

# Utah State Bar Admissions September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4001 · Admissions - Student Exam Fees	6,325	18,700	6,763	11,937	277%	207,627	9%
4002 · Admissions - Attorney Exam Fees	10,200	9,775	11,006	(1,231)	89%	70,380	14%
4003 · Admissions - Retake Fees	5,350	2,750	4,004	(1,254)	69%	18,169	15%
4004 · Admissions - Laptop Fees	6,200	10,600	8,761	1,839	121%	136,207	8%
4005 · Admissions - Application Forms	1,000	6,000	1,020	4,980	588%	6,707	89%
4006 · Transfer App Fees	14,050	17,650	12,539	5,111	141%	80,414	22%
4008 · Attorney - Motion	36,550	37,400	39,036	(1,636)	96%	137,107	27%
4009 · House Counsel	6,800	5,950	6,218	(268)	96%	20,208	29%
4095 · Miscellaneous Income	1,585	1,125	1,597	(472)	70%	6,136	18%
4096 · Late Fees	-	-	-	-	-	21,700	0%
4200 · Seminar Profit/Loss	-	-	-	-	-	-	-
Total Revenue	88,060	109,950	90,944	19,006	121%	704,655	12%
<b>Expenses</b>							
Program Services	106,748	137,281	111,436	(25,845)	123%	165,520	83%
Salaries & Benefits	84,605	89,284	86,713	(2,571)	103%	349,499	26%
General & Administrative	21,134	21,872	23,186	1,314	94%	98,819	22%
Building Overhead	5,563	5,758	5,559	(199)	104%	22,006	26%
Total Expenses	218,051	254,195	226,894	(27,301)	112%	635,844	40%
<b>Net Profit (Loss)</b>	<b>\$ (129,991)</b>	<b>\$ (144,245)</b>	<b>\$ (135,950)</b>	<b>\$ (8,295)</b>	<b>106%</b>	<b>\$ 68,811</b>	<b>-210%</b>

**Utah State Bar  
NLTP  
September 30, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4020 · NLTP Fees	33,150	36,000	33,806	2,194	106%	81,531	44%
4081 · CLE - Registrations	-	-	-	-		-	
4096 · Late Fees	-	-	-	-		-	
4200 · Seminar Profit/Loss	-	-	-	-		-	
Total Revenue	33,150	36,000	33,806	2,194	106%	81,531	44%
<b>Expenses</b>							
Program Services	-	-	-	-		2,015	0%
Salaries & Benefits	9,210	9,331	12,454	3,123	75%	50,344	19%
General & Administrative	5,011	5,921	5,744	(177)	103%	20,192	29%
Building Overhead	1,186	406	392	(14)	104%	1,550	26%
Total Expenses	15,407	15,658	18,590	2,932	84%	74,101	21%
<b>Net Profit (Loss)</b>	<b>\$ 17,743</b>	<b>\$ 20,342</b>	<b>\$ 15,216</b>	<b>\$ 5,126</b>	<b>134%</b>	<b>\$ 7,430</b>	<b>274%</b>

**Utah State Bar  
LPP  
September 30, 2024**

**Revenue**

4004 · Admissions - Laptop Fees  
4011 · Admissions LPP  
4024 · Lic Fees LPP  
Total Revenue

**Expenses**

Program Services  
Salaries & Benefits  
General & Administrative  
Building Overhead  
Total Expenses

**Net Profit (Loss)**

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
-	230	-	230		59	392%
700	400	426	(26)	94%	1,400	29%
-	6,275	-	6,275		269	2332%
700	6,905	426	6,479		1,728	400%
11,650	8,300	11,650	3,350	71%	20,219	41%
9,122	3,790	12,429	8,639	30%	50,191	8%
1,093	1,380	2,439	1,059	57%	9,531	14%
949	406	392	(14)	104%	1,550	26%
22,815	13,875	26,909	13,034	52%	81,491	17%
<b>\$ (22,115)</b>	<b>\$ (6,970)</b>	<b>\$ (26,483)</b>	<b>\$ 19,513</b>	<b>26%</b>	<b>\$ (79,764)</b>	<b>9%</b>

**Utah State Bar  
OPC  
September 30, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4095 · Miscellaneous Income	1,000	700	1,520	(820)	46%	4,969	14%
4200 · Seminar Profit/Loss	-	-	-	-		32,192	0%
Total Revenue	1,000	700	1,520	(820)	46%	37,160	2%
<b>Expenses</b>							
Program Services	5,532	3,165	6,176	3,011	51%	15,420	21%
Salaries & Benefits	357,190	380,144	369,266	(10,878)	103%	1,489,075	26%
General & Administrative	36,340	35,939	36,720	780	98%	138,767	26%
Building Overhead	20,622	19,289	18,621	(668)	104%	73,716	26%
Total Expenses	419,684	438,537	430,783	(7,755)	102%	1,716,979	26%
<b>Net Profit (Loss)</b>	<b>\$ (418,684)</b>	<b>\$ (437,837)</b>	<b>\$ (429,263)</b>	<b>\$ (8,575)</b>	<b>102%</b>	<b>\$ (1,679,818)</b>	<b>26%</b>

**Utah State Bar  
CLE  
September 30, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4081 · CLE - Registrations	86,154	101,556	72,943	28,613	139%	475,000	21%
4082 · CLE - Video Library Sales	17,250	13,613	6,863	6,749	198%	36,436	37%
4095 · Miscellaneous Income	-	-	-	-		-	
4200 · Seminar Profit/Loss	-	1,856	-	1,856		87,666	2%
Total Revenue	103,404	117,024	79,807	37,218	147%	599,102	20%
<b>Expenses</b>							
Program Services	52,438	69,227	44,046	(25,181)	157%	456,399	15%
Salaries & Benefits	37,976	43,185	42,490	(694)	102%	171,160	25%
General & Administrative	14,173	15,034	16,158	1,125	93%	59,494	25%
Building Overhead	3,518	3,256	3,303	47	99%	12,785	25%
Total Expenses	108,105	130,702	105,998	(24,704)	123%	699,838	19%
<b>Net Profit (Loss)</b>	<b>\$ (4,701)</b>	<b>\$ (13,677)</b>	<b>\$ (26,191)</b>	<b>\$ 12,514</b>	<b>52%</b>	<b>\$ (100,736)</b>	<b>14%</b>

# Utah State Bar Summer Convention September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4051 · Meeting - Registration	50,102	39,790	50,077	(10,287)	79%	50,077	79%
4052 · Meeting - Sponsor Revenue	1,000	2,250	1,000	1,250	225%	1,000	225%
4053 · Meeting - Vendor Revenue	-	-	-	-		-	
4054 · Meeting - Material Sales	-	-	-	-		-	
4055 · Meeting - Sp Ev Registration	-	-	-	-		-	
4095 · Miscellaneous Income	-	10,000	10,000	-	100%	10,000	100%
Total Revenue	51,102	52,040	61,077	(9,037)	85%	61,077	85%
<b>Expenses</b>							
Program Services	21,353	36,047	33,281	(2,766)	108%	33,281	108%
Salaries & Benefits	692	406	755	349	54%	755	54%
General & Administrative	1,434	2,256	3,016	760	75%	3,016	75%
In Kind	-	1,000	-	(1,000)		-	
Building Overhead	-	-	-	-		-	
Total Expenses	23,479	39,709	37,052	(2,657)	107%	37,052	107%
<b>Net Profit (Loss)</b>	<b>\$ 27,623</b>	<b>\$ 12,331</b>	<b>\$ 24,025</b>	<b>\$ (11,694)</b>	<b>51%</b>	<b>\$ 24,025</b>	<b>51%</b>



# Utah State Bar Fall Forum September 30, 2024

## Revenue

4051 · Meeting - Registration  
4052 · Meeting - Sponsor Revenue  
4053 · Meeting - Vendor Revenue  
4055 · Meeting - Sp Ev Registration  
4095 · Miscellaneous Income  
Total Revenue

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget
-	35,125	-	35,125	
20,900	11,200	20,900	(9,700)	54%
3,000	4,580	3,000	1,580	153%
-	-	-	-	
-	-	-	-	
23,900	50,905	23,900	27,005	213%
5,250	56	-	(56)	
-	106	-	(106)	
583	1,279	595	(684)	215%
-	-	-	-	
5,833	1,440	595	(845)	242%
\$ 18,067	\$ 49,465	\$ 23,305	\$ 26,160	212%

## Expenses

Program Services  
Salaries & Benefits  
General & Administrative  
Building Overhead  
Total Expenses

Total Budget	YTD % of Tot Budget
176,150	20%
23,900	-
8,875	52%
-	-
5,000	-
213,925	24%
73,215	0%
1,941	5%
3,356	38%
-	-
78,512	2%
\$ 135,413	37%

**Net Profit (Loss)**

# Utah State Bar Spring Convention September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4051 · Meeting - Registration	640	-	-	-		170,435	0%
4052 · Meeting - Sponsor Revenue	(500)	3,900	-	3,900		10,300	38%
4053 · Meeting - Vendor Revenue	-	2,180	-	2,180		15,650	14%
4054 · Meeting - Material Sales	-	-	-	-		-	0%
4055 · Meeting - Sp Ev Registration	-	-	-	-		1,700	0%
4095 · Miscellaneous Income	-	-	-	-		5,000	0%
Total Revenue	140	6,080	-	6,080		203,085	3%
<b>Expenses</b>							
Program Services	-	-	-	-		99,938	0%
Salaries & Benefits	-	-	-	-		9,197	0%
General & Administrative	11	-	-	-		4,697	0%
Building Overhead	-	-	-	-		-	0%
Total Expenses	11	-	-	-		113,832	0%
<b>Net Profit (Loss)</b>	<b>\$ 130</b>	<b>\$ 6,080</b>	<b>\$ -</b>	<b>\$ 6,080</b>		<b>\$ 89,253</b>	<b>7%</b>

# Utah State Bar Member Services September 30, 2024

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4010 · Section/Local Bar Support fees	86,310	64,225	88,677	(24,452)	72%	90,065	71%
4061 · Advertising Revenue	66,752	82,014	70,077	11,937	117%	221,566	37%
4071 · Mem Benefits - Lexis	305	316	308	8	103%	957	33%
4072 · Royalty Inc - Bar J, MBNA, LM,M	3,558	578	2,474	(1,896)	23%	11,163	5%
4095 · Miscellaneous Income	-	-	-	-	-	-	-
4200 · Seminar Profit/Loss	-	-	-	-	-	-	-
Total Revenue	156,925	147,134	161,537	(14,403)	91%	323,751	45%
<b>Expenses</b>							
Program Services	138,939	130,771	133,833	3,062	98%	553,297	24%
Salaries & Benefits	45,255	53,350	50,416	(2,933)	106%	207,265	26%
General & Administrative	61,317	58,938	60,681	1,743	97%	212,165	28%
Building Overhead	4,119	3,818	3,846	28	99%	14,931	26%
Total Expenses	249,630	246,876	248,776	1,899	99%	987,659	25%
<b>Net Profit (Loss)</b>	<b>\$ (92,705)</b>	<b>(99,743)</b>	<b>\$ (87,239)</b>	<b>\$ (12,504)</b>	<b>114%</b>	<b>\$ (663,908)</b>	<b>15%</b>

**Utah State Bar  
Public Services  
September 30, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4052 · Meeting - Sponsor Revenue	-	6,500	-	6,500		-	
4053 · Meeting - Vendor Revenue	-	500	-	500		-	
4063 · Modest Means revenue	2,250	2,875	1,289	1,586	<b>223%</b>	5,000	58%
4095 · Miscellaneous Income	-	30	-	30		23	130%
4120 · Grant Income	20,000	-	-	-		53,141	0%
4200 · Seminar Profit/Loss	-	-	-	-		7,000	0%
Total Revenue	22,250	9,905	1,289	8,616	<b>768%</b>	65,164	15%
<b>Expenses</b>							
Program Services	93,346	105,928	103,815	(2,112)	<b>102%</b>	126,819	84%
Salaries & Benefits	124,108	88,086	85,181	(2,905)	<b>103%</b>	341,506	26%
General & Administrative	24,342	13,942	18,586	4,644	<b>75%</b>	70,362	20%
Building Overhead	3,777	3,008	2,904	(104)	<b>104%</b>	11,496	26%
Total Expenses	245,573	210,963	210,486	(477)	<b>100%</b>	550,182	38%
<b>Net Profit (Loss)</b>	<b>\$ (223,323)</b>	<b>\$ (201,058)</b>	<b>\$ (209,197)</b>	<b>\$ 8,139</b>	<b>96%</b>	<b>\$ (485,018)</b>	<b>41%</b>

**Utah State Bar  
Bar Operations  
September 30, 2024**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>							
4010 · Section/Local Bar Support fees	19,152	15,024	19,535	(4,511)	77%	20,012	75%
4021 · Lic Fees > 3 Years	3,846,540	3,928,285	3,930,387	(2,102)	100%	4,015,774	98%
4022 · Lic Fees < 3 Years	204,760	227,520	201,094	26,426	113%	226,299	101%
4023 · Lic Fees - House Counsel	58,215	60,860	59,244	1,616	103%	63,411	96%
4024 · Lic Fees LPP	5,075	-	4,790	(4,790)	0%	5,625	0%
4025 · Pro Hac Vice Fees	46,325	61,850	50,281	11,569	123%	250,781	25%
4026 · Lic Fees - Inactive/FS	122,445	121,655	123,922	(2,267)	98%	121,543	100%
4027 · Lic Fees - Inactive/NS	218,715	219,030	223,384	(4,354)	98%	226,494	97%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	-
4030 · Certs of Good Standing	4,800	4,980	4,865	115	102%	21,423	23%
4060 · E-Filing Revenue	-	-	-	-	-	20,741	0%
4061 · Advertising Revenue	-	-	-	-	-	-	-
4095 · Miscellaneous Income	1,250	575	1,105	(530)	52%	2,776	21%
4096 · Late Fees	52,850	49,300	54,102	(4,802)	91%	67,205	73%
4200 · Seminar Profit/Loss	-	(571)	-	(571)	-	2,571	-22%
Investment Income	97,535	115,073	77,500	37,573	148%	310,000	37%
Total Revenue	4,677,662	4,803,581	4,750,209	53,372	101%	382,552	1223%
<b>Expenses</b>							
Program Services	51,934	53,713	64,689	10,976	83%	187,257	29%
Salaries & Benefits	432,253	394,351	459,274	64,923	86%	1,703,711	23%
General & Administrative	113,657	168,199	113,318	(54,881)	148%	441,564	38%
In Kind	379	-	411	411	0%	1,509	0%
Building Overhead	18,950	17,942	17,304	(638)	104%	68,572	26%
Total Expenses	617,174	634,205	654,996	20,791	97%	2,402,613	26%
<b>Other Income/Expense</b>							
4300 · Gain (Loss) - Disposal Of Assets	(231)	(231)	-	(231)	-	-	n/a
<b>Net Profit (Loss)</b>	<b>\$ 4,060,257</b>	<b>4,169,145</b>	<b>\$ 4,095,213</b>	<b>\$ 73,931</b>	<b>102%</b>	<b>\$ (2,020,061)</b>	<b>-206%</b>

**Utah State Bar  
Facilities  
September 30, 2024**

	Actual Sep-23	Actual Sep-24	Budget Sep-24	Fav (Unfav) variance	% of Budget	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
<b>Revenue</b>												
4039 · Room Rental-All parties	3,030	5,000	3,725	1,275	134%	9,065	12,125	11,145	980	109%	61,598	20%
4042 · Food & Beverage Rev-All Parties	3,754	5,194	4,622	572	112%	10,151	14,814	12,498	2,315	119%	101,187	15%
4043 · Setup & A/V charges-All parties	-	-	-	-	-	-	-	-	-	-	2,301	0%
4090 · Tenant Rent	1,000	5,500	3,500	2,000	157%	5,000	10,500	10,500	-	100%	42,000	25%
4095 · Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,784	15,694	11,847	3,847	132%	24,216	37,439	34,144	3,295	110%	207,086	18%
<b>Expenses</b>												
Program Services	5,703	2,685	5,679	2,994	47%	16,510	12,141	14,454	2,312	84%	85,756	14%
Salaries & Benefits	13,990	12,028	13,919	1,891	86%	42,489	37,634	41,815	4,181	90%	173,704	22%
General & Administrative	(6,121)	1,497	571	(926)	262%	775	4,565	3,764	(801)	121%	17,741	26%
In Kind	815	1,475	818	(657)	180%	1,344	2,775	1,349	(1,426)	206%	14,245	19%
Building Overhead	13,128	17,105	16,120	(985)	106%	39,438	49,367	47,871	(1,496)	103%	189,123	26%
Total Expenses	27,515	34,790	37,107	2,317	94%	100,555	106,482	109,253	2,770	97%	480,568	22%
<b>Net Profit (Loss)</b>	<b>\$ (19,731)</b>	<b>\$ (19,096)</b>	<b>\$ (25,259)</b>	<b>\$ 6,164</b>	<b>76%</b>	<b>\$ (76,340)</b>	<b>\$ (69,044)</b>	<b>\$ (75,109)</b>	<b>\$ 6,065</b>	<b>92%</b>	<b>\$ (273,483)</b>	<b>25%</b>

**Utah State Bar  
Innovation in Law  
September 30, 2024**

**Revenue**

4005 · Admissions - Application Forms  
4095 · Miscellaneous Income  
Total Revenue

**Expenses**

Program Services  
Salaries & Benefits  
General & Administrative  
In Kind  
Building Overhead  
Total Expenses

**Net Profit (Loss)**

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
-	2,000	-	2,000		5,500	36%
-	-	-	-		-	
-	2,000	-	2,000		5,500	36%
323	-	275	275	0%	1,100	0%
19,572	47,551	48,553	1,001	98%	196,783	24%
2,479	2,612	6,038	3,426	43%	22,043	12%
-	-	-	-		-	
-	2,066	1,974	(92)	105%	7,895	26%
22,374	52,229	56,839	4,611	92%	227,821	23%
<b>\$ (22,374)</b>	<b>\$ (50,229)</b>	<b>\$ (56,839)</b>	<b>\$ 6,611</b>	<b>88%</b>	<b>\$ (222,321)</b>	<b>23%</b>



## Utah State Bar Balance Sheet

	9/30/2024	06/30/2024
<b>ASSETS</b>		
Current Assets		
Cash in Bank	196,613	3,849,334
Invested Funds	8,223,649	5,228,377
Total Cash/Investments	8,420,262	9,077,710
Accounts Receivable	234,987	163,419
Prepaid Expenses	318,382	296,716
A/R - Sections	149,906	135,852
Total Other Current Assets	703,275	595,988
Total Current Assets	9,123,536	9,673,699
Fixed Assets		
Property & Equipment	5,242,681	5,189,469
Accumulated Depreciation	(4,318,062)	(4,276,965)
Land	633,142	633,142
Total Fixed Assets	1,557,761	1,545,646
<b>TOTAL ASSETS</b>	<b>\$ 10,681,297</b>	<b>\$ 11,219,344</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
AP Trade	455,644	179,017
Other Accounts Payable	5,709	136,455
Accrued Payables	488,527	555,584
Cap Lease Oblig - ST	2,348	2,193
A/P - Sections	-	226,225
Deferred Revenue	37,456	3,662,167
Total Current Liabilities	989,683	4,761,641
Long Term Liabilities		
Capital Lease Oblig	6,017	6,666
Total Long Term Liabilities	6,017	6,666
Total Liabilities	995,701	4,768,306
Equity		
Unrestricted Net Assets (R/E)	6,451,038	6,448,128
Fund Balance - Current Year	3,234,559	2,910
Total Equity	9,685,597	6,451,038
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 10,681,297</b>	<b>\$ 11,219,344</b>

# GAAP Financials

09/01/2024 - 09/30/2024

ILM-UT ST BAR (3176)

Dated: 10/01/2024

Balance Sheet		ILM-UT ST BAR	
	As of:	08/31/2024	09/30/2024
Accumulated Allowance Written Off		0.00	0.00
Accumulated Non-Purchased Allowance		0.00	0.00
Original Cost		8,396,579.90	8,432,051.58
Net Accumulated Amortization/Accretion		-225,701.59	-238,559.36
Net Accumulated OTTI		0.00	0.00
<b>Book Value</b>		<b>8,170,878.31</b>	<b>8,193,492.22</b>
Accrued Balance		16,225.28	27,926.10
<b>Book Value + Accrued</b>		<b>8,187,103.59</b>	<b>8,221,418.32</b>
Net Unrealized Carrying Value Gain		3,899.56	2,230.36
<b>Carrying Value and Accrued</b>		<b>8,191,003.15</b>	<b>8,223,648.68</b>

Income Statement		ILM-UT ST BAR	
	Begin Date End Date	09/01/2024 09/30/2024	
<b>Net Amortization/Accretion Income</b>			14,261.62
Interest Income		21,278.24	
Dividend Income		0.00	
Foreign Tax Withheld Expense		0.00	
Misc Income		0.00	
Net Allowance Expense		0.00	
<b>Income Subtotal</b>			<b>21,278.24</b>
Net Realized Gain/Loss		531.97	
Impairment Loss		0.00	
<b>Net Gain/Loss</b>			<b>531.97</b>
Expense		-1,757.10	
<b>Net Income</b>			<b>34,314.72</b>
Transfers In/Out			0.00
Change in Unrealized Gain/Loss			-1,669.19

Statement of Cash Flows		ILM-UT ST BAR	
	Begin Date End Date	09/01/2024 09/30/2024	
<b>Net Income</b>			34,314.72
Amortization/Accretion on MS		-4,661.77	
Change in Accrued on MS		-4,929.93	
Net Gain/Loss on MS		-531.97	
Change in Unrealized G/L on CE		-894.00	
<b>Subtotal</b>			<b>-11,017.67</b>
Purchase of MS		-2,238,159.72	
Purchased Accrued of MS		-6,770.89	
Sales of MS		400,000.00	
Sold Accrued of MS		0.00	
Maturities of MS		500,000.00	
<b>Net Purchases/Sales</b>			<b>-1,344,930.61</b>
Transfers of Cash & CE			0.00
<b>Total Change in Cash &amp; CE</b>			<b>-1,321,633.55</b>
Beginning Cash & CE			3,939,567.14
<b>Ending Cash &amp; CE</b>			<b>2,617,933.59</b>

**UTAH STATE BAR**  
**Membership Statistics**  
**September 30, 2024**

<b><u>STATUS</u></b>	<b><u>09/30/23</u></b>	<b><u>09/30/24</u></b>	<b><u>Change</u></b>
Active	9,069	9,256	187
Active under 3 years	684	792	108
Active Emeritus	360	398	38
In House Counsel	134	143	9
Foreign Legal Counsel	4	3	(1)
LPP	24	32	8
Military Spouse	-	-	-
<b>Subtotal - Active</b>	<b>10,275</b>	<b>10,624</b>	<b>349</b>
Inactive - Full Service	814	810	(4)
Inactive - No Service	2,075	2,059	(16)
Inactive Emeritus	533	599	66
Inactive House Counsel	11	17	6
Inactive LPP	3	3	-
<b>Subtotal - Inactive</b>	<b>3,436</b>	<b>3,488</b>	<b>52</b>
<b>Total Active and Inactive</b>	<b>13,711</b>	<b>14,112</b>	<b>401</b>
<b><u>Supplemental Information</u></b>			
Paralegals	156	168	12
<b><u>Active Attorneys by Region</u></b>			
1st Division (Logan - Brigham)	218	213	(5)
2nd Division (Davis - Weber)	986	1,027	41
3rd Division (Salt Lake)	5,565	5,653	88
4th Division (Utah)	1,432	1,456	24
5th Division (Southern Utah)	567	595	28
Out of State	1,507	1,680	173
<b>Total Active Attorneys</b>	<b>10,275</b>	<b>10,624</b>	<b>349</b>