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Utah State Bar Commission
Friday, May 16, 2025
Utah State Bar – Law & Justice Center
Salt Lake City, Utah

Agenda

- 1. 9:00 a.m. President’s Welcome and Reports: Cara Tangaro**
 - 01 Mins.* 1.1 Election Results
 - 05 Mins.* 1.2 Spring Convention Report
 - 02 Mins.* 1.3 Report on Fee Meeting with The Court
 - 01 Mins.* 1.4 Admissions Ceremony May 20th at the Capitol
 - 01 Mins.* 1.5 Annual Meeting June 26, 2025, 5:00 p.m. at This is the Place Heritage Park
- 2. 9:15 a.m. Information and Discussion Items**
 - 45 Mins.* 2.1 2025 Legislative Session Recap: **Ron Gordon, Michael Drechsel, Jacey Skinner, Frank Pignaneli, and Steve Styler**
- 3. 10:00 a.m. Reports**
 - 05 Mins.* 3.1 Report on Western States Bar Conference: **Tyler Young**
 - 10 Mins.* 3.2 Report on ABA Day in Washington D.C.: **Erik Christiansen**
 - 05 Mins.* 3.3 Judicial Council Report: **Katie Woods**
 - 05 Mins.* 3.4 Report on Supreme Court Ad Hoc Committee on Regulatory Reform: **Nick Stiles**
 - 02 Mins.* 3.5 Bar Updates: **Elizabeth Wright**
 - 10 Mins.* 3.6 Bar 95th Anniversary Plans: **Jennifer Weaver**
- 4. 10:45 a.m. Action Items**
 - 30 Mins.* 4.1 Approve 2025-2026 Budget for Submission to Court: **(TAB 1, Page 4)**
Rick Hoffman and Nathan Severin
 - 05 Mins.* 4.2 Appoint 2026 Summer Convention Co-Chairs: **Kim Cordova**
 - 10 Mins.* 4.3 Approve Creation of AI and the Law Committee: **Bennett Borden**

11:30 a.m. Executive Session

Adjourn

CONSENT AGENDA

(TAB 2, Page 61)

(Approved by policy if no objections are raised)

1. Minutes of February 14, 2025 Commission Meeting
2. Fund For Client Protection Report and Recommendations

ATTACHMENTS

(TAB 3, Page 72)

1. March 2025 Financial Statements
2. OPC Annual Report

2025

May 22-24	Jackrabbit Bar		Black Desert Resort, St. George
June 5	Executive Committee Meeting	Noon	Telephone/Video Conference
June 13	Commission Meeting	9:00 a.m.	Law & Justice Center
June 26	ANNUAL UTAH STATE BAR MEETING	5:00 p.m.	This is the Place Heritage Park
August 6 - 12	ABA Annual Meeting		Toronto, ON

Utah State Bar Commission Meeting

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BUDGET FY 2026

May 5, 2025

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Utah State Bar FY26 Budget Narrative

Overview

The Utah State Bar's operations consist of 26 unique departments. Many of the Bar's departments are regulatory in nature and contain little discretionary spending, such as OPC, Admissions, Legal Services Innovation, and NLTP.

Some departments are intended to support themselves, such as Admissions, CLE, Summer Convention, Fall Forum, Spring Convention, and Section Support; while others are fully supported by member license fees. Some departments generate income; however, not enough to support themselves and must rely on member license fees for support, such as Facilities, Bar Journal, NLTP, LPP, and Legal Services Innovation.

MCLE, the Fund for Client Protection, and all Sections are accounted for separately, support themselves, have stand-alone financial statements. They are not factored into the Utah State Bar budget. Below is a summary of each Bar department, its function, how it is funded, and its financial statement category:

Financial Statement Cat.	Department	Function	Funded By
Admissions	Admissions	Regulatory	Self-supporting
Admissions	Licensed Paralegal Practitioner	Regulatory	License fees
New Lawyer Training Program ("NLTP")	NLTP	Regulatory	Self + Lic. Fees
Office of Professional Conduct ("OPC")	OPC	Regulatory	License fees
Bar Operations	Licensing	Regulatory	License fees
Bar Operations	Bar Management	Regulatory	License fees
Bar Operations	General Counsel	Regulatory	License fees
Bar Operations	Information Technology ("IT")	Regulatory	License fees
Bar Operations	Commission/Special Projects	Regulatory	License fees
Member Services	Bar Journal	Member Service	Self + Lic. Fees
Member Services	Member Benefits	Member Service	License fees
Member Services	Section Support	Member Service	Self-supporting
Member Services	Legislative	Member Service	License fees
Member Services	Public Education	Member Service	License fees
Member Services	Young Lawyers Division ("YLD")	Member Service	License fees
Public Services	Committees	Public Service	License fees

Public Services	Consumer Assistance Program	Public Service	License fees
Public Services	Access to Justice	Public Service	License fees
Legal Services Innovation	Legal Services Innovation	Regulatory	Self + Lic. Fees
CLE	Continuing Legal Education ("CLE")	Education	Self-supporting
Summer Convention	Summer Convention	Education	Self-supporting
Fall Forum	Fall Forum	Education	Self-supporting
Spring Convention	Spring Convention	Education	Self-supporting
Facilities	Facilities	Building Usage	Self + Lic. Fees

Every transaction at the Bar is assigned to one of the 26 departments and one of approximately 180 General Ledger accounts. The transaction's department indicates who earned or spent the funds while the general ledger account reveals what type of income or expense it was. For example, commissioner travel expenses to Spring Convention would be assigned to department "21 – Commission/Special Projects" and GL account "5707 – Travel Commission Mtgs". Another example is when Bar staff spend time working on the Spring Convention, those expenses are charged to department "12 – Spring Convention", and GL account "5510 – Salaries/Wages". By assigning both a department and a functional account to each transaction, we can classify all income and expenses to produce income statements by department and by functional account, as required for external and IRS reporting.

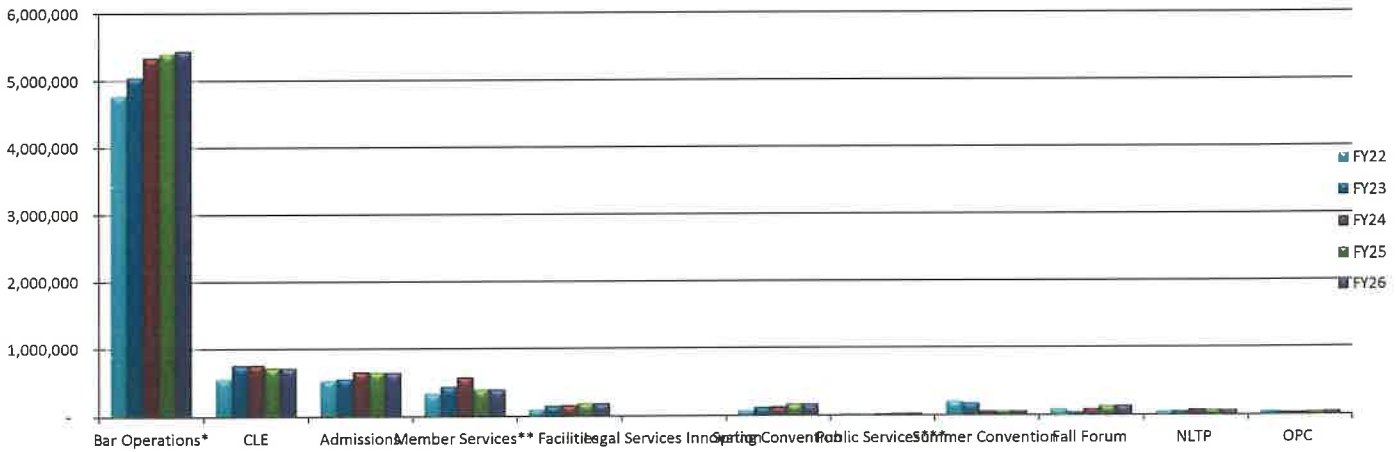
Key Changes

Built into the FY26 budget are the following key changes compared to FY25:

	Anticipated Change vs. FY25
Net Licensing Revenue	+1.94%
Admissions Revenue	+1.02%
Salaries	+2.0%
Health Insurance	+5.0%
Dental Insurance	+9.1%
Building Expenses (Utilities, etc.)	+6.0%
Decrease in Grant Funding	-85.3%

**Utah State Bar
FY26 Final Budget
Revenue by Department**

Revenue	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26	Grand Total	% of Total		Trend
Bar Operations*	4,773,860	5,048,959	5,340,258	5,403,162	5,443,174	30,709,772	69.0%		
CLE	555,781	763,328	767,563	725,839	723,034	3,820,542	9.2%		
Admissions	530,349	552,705	660,623	653,478	646,891	3,478,168	8.2%		
Member Services**	337,894	441,637	578,657	402,184	394,312	2,448,343	5.0%		
Facilities	85,753	147,417	159,945	188,918	184,299	805,518	2.3%		
Legal Services Innovation	-	-	7,750	1,500	1,500	10,750	0.0%		
Spring Convention	68,680	115,495	127,735	165,698	167,000	701,225	2.1%		
Public Services***	15,942	7,862	11,059	18,789	17,309	83,382	0.2%		
Summer Convention	198,025	171,058	56,087	52,240	53,085	530,495	0.7%		
Fall Forum	87,905	46,875	93,925	132,070	140,000	557,143	1.8%		
NLTP	52,885	56,289	80,866	74,576	74,576	395,225	0.9%		
OPC	44,829	31,399	30,615	44,384	45,272	260,154	0.6%		
Total	6,751,904	7,383,025	7,915,082	7,862,837	7,890,449	43,800,716	100%		



This table and chart shows the Bar's trended revenue by financial statement category. For the past five years, more than 60% of the Bar's income comes from member license fees. The next largest category of income is from CLE events, then Admissions. These three functions account for more than 80% of the Bar's income.

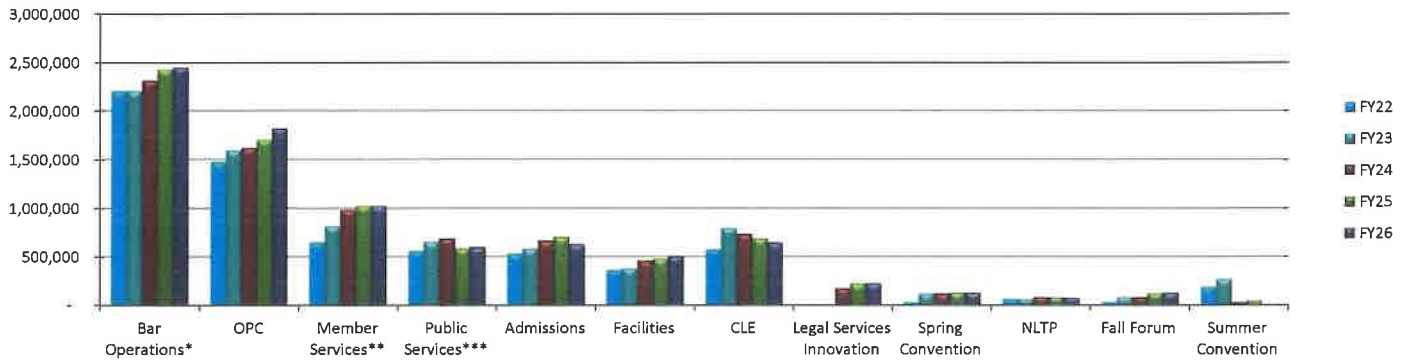
* Bar Operations includes Licensing, Bar Management, General Counsel, Information Technology, Commission/Special Project

** Member Services includes Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division

*** Public Services includes Committees, Consumer Assistance Program, and Access to Justice

**Utah State Bar
FY26 Final Budget
Expenses by Department**

Expenses	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26	Grand Total	% of Total		Trend
Bar Operations*	2,199,935	2,199,565	2,311,340	2,427,632	2,446,937	13,261,705	29.7%		
OPC	1,474,475	1,589,587	1,615,471	1,699,704	1,818,899	9,633,615	20.8%		
Member Services**	651,291	816,554	981,740	1,021,374	1,021,118	5,058,809	12.5%		
Public Services***	563,181	651,955	685,307	583,102	596,423	3,624,109	7.1%		
Admissions	531,010	582,154	663,432	702,303	627,053	3,725,906	8.6%		
Facilities	361,758	377,318	457,757	476,324	503,097	2,541,930	5.8%		
CLE	576,964	791,760	734,003	684,731	644,152	3,715,337	8.4%		
Legal Services Innovation	-	-	170,102	220,968	221,998	613,068	2.7%		
Spring Convention	29,185	116,584	114,654	123,672	126,870	548,166	1.5%		
NLTP	63,475	60,495	79,129	76,264	71,640	454,694	0.9%		
Fall Forum	31,068	80,587	75,711	119,881	124,919	458,868	1.5%		
Summer Convention	188,760	270,256	23,524	40,013	5,519	536,759	0.5%		
Total	6,671,101	7,536,814	7,912,172	8,175,969	8,208,624	37,641,898	100%		



This table and chart shows the Bar's trended expenses by financial statement category. OPC, Bar Operations and Member Services account for over 60% of the Bar's total expenses, and a large majority of those expenses are staff-related.

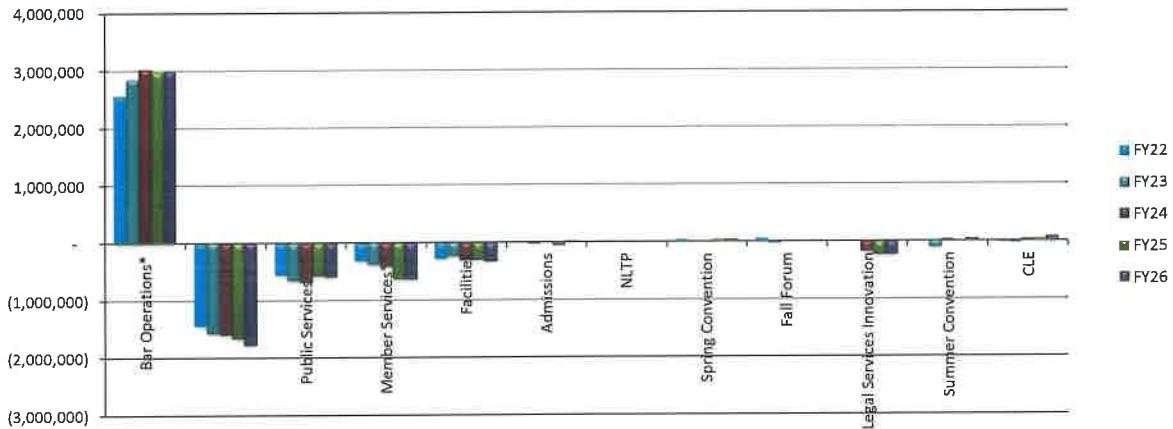
* Bar Operations includes Licensing, Bar Management, General Counsel, Information Technology, Commission/Special Project

** Member Services includes Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division

*** Public Services includes Committees, Consumer Assistance Program, and Access to Justice

**Utah State Bar
FY26 Final Budget
Net Profit (Cost) by Department**

Net profit (cost)	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26	Grand Total	Trend
Bar Operations*	2,566,551	2,849,185	3,028,918	2,975,530	2,996,237	14,416,420	
OPC	(1,429,646)	(1,558,188)	(1,584,856)	(1,655,320)	(1,773,627)	(8,001,637)	
Public Services***	(547,239)	(644,092)	(674,248)	(564,313)	(579,114)	(3,009,006)	
Member Services**	(313,397)	(374,916)	(403,083)	(619,190)	(626,806)	(2,337,393)	
Facilities	(276,005)	(229,901)	(297,812)	(287,405)	(318,798)	(1,409,920)	
Admissions	(661)	(29,449)	(2,809)	(48,825)	19,837	(61,907)	
NLTP	(10,590)	(4,206)	1,737	(1,689)	2,936	(11,812)	
Spring Convention	39,495	(1,089)	13,081	42,026	40,130	133,643	
Fall Forum	56,837	(33,712)	18,214	12,189	15,081	68,609	
Legal Services Innovation	-	-	(162,352)	(219,468)	(220,498)	(602,318)	
Summer Convention	9,265	(99,198)	32,563	12,227	47,566	2,423	
CLE	(21,182)	(28,432)	33,560	41,107	78,881	103,934	
Total	73,430	(153,998)	2,910	(313,132)	(318,175)	(708,965)	



This table and chart shows the Bar's trended net profit (cost) by financial statement category. Colored bars rising above the x-axis depict net profit, while colored bars falling below show net cost. Those functions that have barely visible colored bars are those functions that are intended to support themselves and break even.

- * Bar Operations includes Licensing, Bar Management, General Counsel, Information Technology, Commission/Special Project
- ** Member Services includes Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division
- *** Public Services includes Committees, Consumer Assistance Program, and Access to Justice

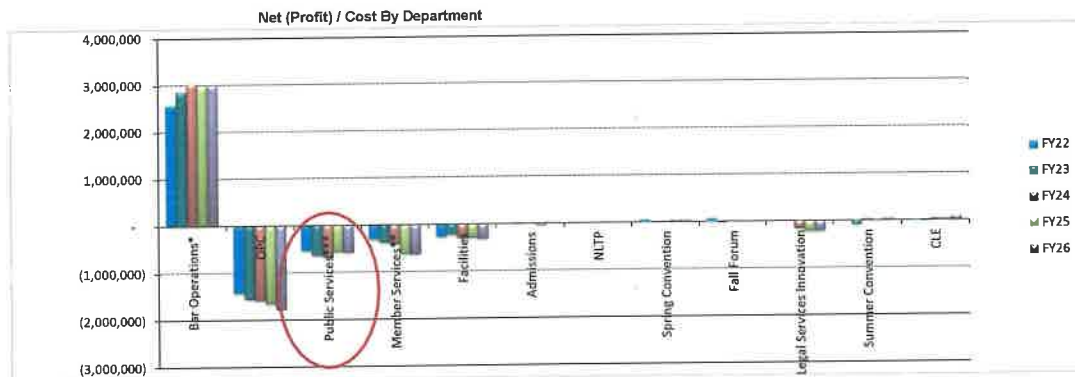
**Utah State Bar
FY26 Final Budget
Top 25 Gross Expense Categories (Based on Projected FY25)**

Top 25 Expense Categories	Actual FY23	Actual FY24	Projected FY25	
Salaries & Benefits	4,003,815	4,412,801	4,754,654	58.80%
Food & Beverage Expenses	619,772	494,095	481,820	5.96%
Wellness	177,681	364,998	325,560	4.03%
Computer Maintenance	213,287	226,157	247,042	3.06%
Building Overhead	218,466	223,449	223,562	2.76%
Credit Card Fees	161,417	206,875	181,228	2.24%
Depreciation	138,117	156,112	156,142	1.93%
Database Expense	90,904	149,410	148,374	1.83%
Meeting Room Expenses	145,926	150,241	142,714	1.76%
Copy/Printing Expense	122,657	119,959	123,373	1.53%
Travel	185,001	94,663	111,863	1.38%
Bar Exam Expenses	95,128	103,768	105,931	1.31%
Insurance Expense	93,471	97,579	98,407	1.22%
3rd Party Revenue Sharing	83,770	97,294	93,066	1.15%
LRE Support	60,000	60,000	70,000	0.87%
Postage/Mailing Expense	34,690	53,938	63,828	0.79%
Legislative Expenses	62,134	63,708	63,708	0.79%
Telecommunications Expense	84,348	65,762	55,479	0.69%
Casemaker	50,876	53,722	54,291	0.67%
MCLE Fees	58,595	62,638	47,959	0.59%
Retreat	32,051	41,519	45,300	0.56%
BJ Commission Expense	39,800	35,095	44,725	0.55%
Audit Expense	41,031	42,586	43,438	0.54%
Grants/Contributions	41,500	39,650	41,550	0.51%
Other Misc Expense	180,890	130,636	41,268	0.51%
Grand Total	7,536,814	7,911,769	8,086,493	
Other	501,487	365,114	321,210	3.97%
Grand Total	7,536,814	7,911,769	8,086,493	0%

Instead of breaking down expenses based on department, this table categorizes them based on functional expense account across all departments. It reveals the top twenty-five accounts that make up more than 96% of the Bar's spending. Notably, the single largest expense type that accounts for over half of the Bar's spending is staff-related (salaries and benefits). The next largest expense category during normal operations (not during the pandemic) is Food and Beverage Expenses; followed by mental health program (previously named "Blomquist" that was replaced with Tava and Unmind (the wellness app), Computer Maintenance (mostly related to IT services) and finally Building Overhead.

Utah State Bar
FY26 Final Budget
Public Services

	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26
Program Net Cost					
Consumer Assistance Program (1 FTE)	129,850	127,189	77,918	77,024	78,674
Access to Justice (3 FTEs)	225,276	169,545	-	258,815	328,121
Tuesday Night Bar (moved to virtual FY22)	256	-	-	-	-
Committees (.5 FTE)	164,680	206,619	224,792	170,334	162,318
Public Service Programs Net Cost	520,061	503,353	302,710	506,173	569,114
Per Summary	547,239	644,092	674,248	564,313	579,114
	FY22	FY23	FY24	FY25	FY26
Other Public Service Expenses Classified Elsewhere:					
In Kind Contributions to UDR, LRE, UCLJ and other NFPs	18,291	19,835	15,584	24,500	24,754
Contribution to And Justice For All	250,000	-	-	-	-
Serving Our Seniors - YLD (estimated)	800	800	-	-	-
Wills for Heroes - YLD (estimated)	750	750	1,200	10,000	1,000
Other YLD Public Service Projects	10,000	10,000	4,600	4,600	3,600
Licensed Lawyer (some capitalized FY18-FY20)	6,600	6,600	6,600	6,600	6,600
Expungement Day Clinic grant	-	-	-	-	-
Law Day	11,488	11,811	447	-	-
Total Other Public Service Expenses	297,929	49,797	28,432	45,700	35,954
Public Services Net Cost	817,989	553,150	331,142	551,873	605,067

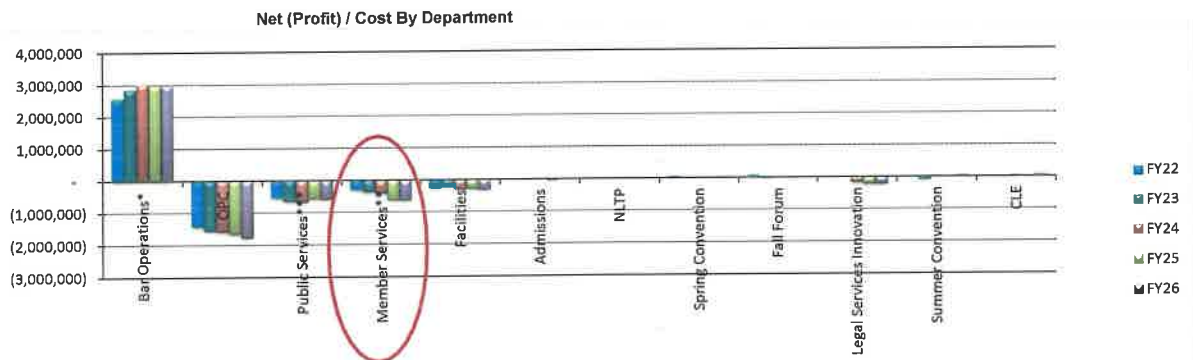


The above table shows the breakdown of Public Service (Committees, Consumer Assistance Program, and Access to Justice) expenses by program. The bar chart below the table depicts the net profit (cost) of each of the Bar's major functions and is presented to show how Public Services fits into the Bar's overall operations from a cost perspective.

** Bar Operations includes the following: Bar Management, General Counsel, Information Technology, Commission/Special Project. *** Public Services includes Committees, Consumer Assistance Program, Access to Justice.

**Utah State Bar
FY26 Final Budget
Member Services**

	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26
Program Net Cost					
Public Education (1 FTE)	158,122	141,628	127,064	116,386	127,972
Licensed Lawyer	-	350	9,431	6,864	6,778
Member Benefits (Includes Tava, Unmind, and FastCase)	133,200	266,670	409,870	368,955	303,170
Bar Journal (0.5 FTE)	(5,169)	27,702	27,044	8,274	11,846
Legislative	63,395	80,354	67,175	106,765	127,040
Young Lawyers Division	38,554	31,430	50,618	59,727	60,000
Section Support (.5 FTE)	(47,526)	(32,479)	(31,349)	10,361	(0)
Member Service Programs Net Cost	340,575	515,655	659,853	677,330	636,806
Other Member Services Expenses Classified Elsewhere:					
Leadership Academy	8,056	12,440	7,259	11,552	16,000
Bar Review	8,934	53	-	-	-
Contribution to Fund for Client Protection (normally collected from members)	101,780	-	-	-	-
Total Other Member Service Expenses	118,769	12,493	7,259	11,552	16,000
Member Services Net Cost	459,344	528,148	667,112	688,883	652,806

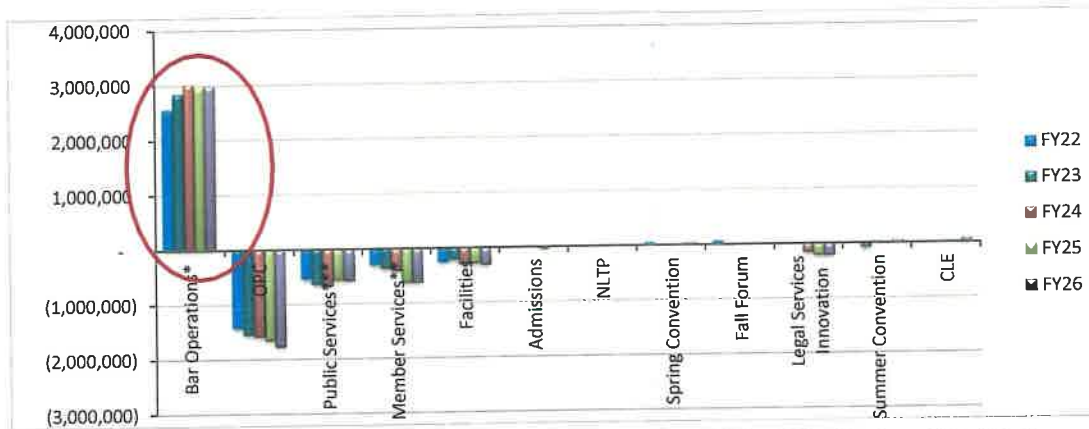


The above table shows the breakdown of Member Services (Bar Journal, Member Benefits, Section Support, Legislative, Public Education and Young Lawyers Division) expenses by program. The bar chart below the table depicts the net profit (cost) of each of the Bar's major functions and is presented to show how Member Services fits into the Bar's overall operations from a cost perspective.

**Utah State Bar
FY26 Final Budget
Bar Operations**

	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Budget FY26
Program Net Cost					
Bar Management (6.5 FTEs)	(3,910,255)	(4,072,301)	(4,204,522)	(4,163,970)	(4,128,515)
General Counsel (1.5 FTEs)	311,992	391,779	360,796	358,087	340,304
Ethics & Discipline Committee (1.5 FTE's)	176,599	225,222	229,163	264,655	270,952
IT (2 FTEs)	321,845	324,701	403,300	373,259	351,285
Commission/Special Projects	533,268	281,414	182,346	192,439	169,737
Bar Operations, net profit	(2,566,551)	(2,849,185)	(3,028,918)	(2,975,530)	(2,996,237)

Net (Profit) Cost By Department



Bar Operations is comprised of Licensing, Bar Management, General Counsel, Ethics & Discipline Committee, IT and Commission/Special Projects. The majority of spending in Bar Management, General Counsel and IT is staff-related. Other non-discretionary expense items in those departments include the annual audit expense, outside legal counsel for UPL and Bar litigation, and outside technology support. A detail of spending in Commission/Special Projects follows on a subsequent schedule.

Utah State Bar
FY26 Final Budget
Capital Expenditures

Category	FY22	FY23	FY24	Projected FY25	Budget FY26
Office, building and meeting room furniture & fixtures	11,151	88,836	40,417	11,122	7,000
Computer equipment/servers/software	71,226	45,537	18,432	23,178	2,500
Office equipment (copiers, phones, fax, projectors, mail machine, etc.)	11,868	5,000	32,193	32,450	4,700
Building improvements	4,920	127,753	99,562	74,294	70,000
OPC database software (New Dawn/Journal Technologies)					10,000
Total	99,165	267,126	190,604	141,044	94,200

The above table shows capital expenditures by general category in recent years. Capital expenditures include spending on assets that cost \$1,000 or more and have a useful life of at least three years. Once purchased these assets are depreciated ratably over their useful lives.

**Utah State Bar
FY26 Final Budget
Projected Cash Reserves**

Cash Balance 03/31/2025	6,100,080
Budgeted Net Loss, Q4	(1,277,786)
Less: Liabilities Owed	(672,046)
Add: Receivables	74,865
Projected Cash Reserves, 06/30/2025	4,225,112
Projected Cash Reserves, 06/30/2025	\$ 4,225,112
Add: FY26 budgeted change in cash	(232,404)
Projected Cash Reserves, 06/30/2025	<u>3,992,708</u>
Board Designated Reserves:	
Operations Reserve (4 months' Operations)	2,699,823
Capital Replacement Reserve - Equipment	200,000
Capital Replacement Reserve - Building	600,000
Wellbeing Program (Tava & Unmind) & OPC Database	154,375
Total Board Designated Reserves	<u>3,654,198</u>
Estimated Cash Reserves over Board Designated & Contingency Reserves at 06/30/2026	<u>\$ 338,510</u>

SUPPLEMENTAL SCHEDULES

Utah State Bar
FY26 Final Budget - Summary by Department
Based on Actual Results through 03/31/2025

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	2025 Proj. vs 2026 Budg.	2025 Proj. vs 2026 Budg.
Revenue							
02 - Admissions	527,394	550,275	657,715	645,152	638,565	(6,587)	-1.02%
24 - Licensed Paralegal Practit	2,955	2,430	2,908	8,325	8,325	-	0.00%
Admissions	530,349	552,705	660,623	653,478	646,891	(6,587)	-1.01%
NLTP	52,885	56,289	80,866	74,576	74,576	-	0.00%
OPC	44,829	31,399	30,615	44,384	45,272	888	2.00%
Legal Services Innovation	-	-	7,750	1,500	1,500	-	0.00%
CLE	555,781	763,328	767,563	725,839	723,034	(2,805)	-0.39%
Summer Convention	198,025	171,058	56,087	52,240	53,085	845	1.62%
Fall Forum	87,905	46,875	93,925	132,070	140,000	7,930	6.00%
Spring Convention	68,680	115,495	127,735	165,698	167,000	1,302	0.79%
13 - Bar Journal	218,076	204,929	218,980	262,630	267,728	5,097	1.94%
15 - Member Benefits	7,898	10,029	8,851	2,649	-	(2,649)	-100.00%
16 - Section Support	84,399	85,974	87,661	66,535	113,584	47,049	70.71%
20 - Legislative	-	-	-	-	-	-	0.00%
22 - Public Education	-	-	1,000	2,250	3,000	750	33.33%
22 - Public Education:Licensed Lawyer	-	-	-	-	-	-	0.00%
23 - Young Lawyers Division	343	(34)	4,993	(21)	-	21	-100.00%
Member Services*	310,716	300,898	321,484	334,044	384,312	50,268	15.05%
14 - Committees	3,823	2,091	1,635	1,035	1,055	20	1.92%
17 - Consumer Assistance	-	-	-	-	-	-	0.00%
18 - Access to Justice	12,119	5,771	9,425	17,754	16,254	(1,500)	-8.45%
19 - Tuesday Night Bar	-	-	-	-	-	-	0.00%
Public Services**	15,942	7,862	11,059	18,789	17,309	(1,480)	-7.88%
01 - Licensing	4,766,133	4,803,145	4,908,345	4,986,272	5,084,674	98,402	1.97%
04 - Bar Management	7,727	246,238	429,342	392,690	358,500	(34,190)	-8.71%
07 - General Counsel	-	-	-	-	-	-	0.00%
07 - Ethics and Discipline	-	-	2,571	-	-	-	0.00%
08 - Computer/MIS/Internet	-	-	-	-	-	-	0.00%
21 - Commission/Sp Projects	-	(425)	-	24,200	-	(24,200)	-100.00%
Bar Operations***	4,773,860	5,048,959	5,340,258	5,403,162	5,443,174	40,012	0.74%
Facilities	85,753	147,417	159,945	188,918	184,299	(4,620)	-2.45%
Total Revenue	6,724,726	7,242,286	7,857,910	7,794,697	7,880,449	85,752	1.10%
Expenses							
02 - Admissions	430,656	504,433	601,554	637,958	551,668	(86,290)	-13.53%
24 - Licensed Paralegal Practit	100,354	77,721	61,878	64,346	75,385	11,040	17.16%
Admissions	531,010	582,154	663,432	702,303	627,053	(75,250)	-10.71%
NLTP	63,475	60,495	79,129	76,264	71,640	(4,624)	-6.06%
OPC	1,474,475	1,589,587	1,615,471	1,699,704	1,818,899	119,194	7.01%
Legal Services Innovation	-	-	170,102	220,968	221,998	1,029	0.47%
CLE	576,964	791,760	734,003	684,731	644,152	(40,579)	-5.93%
Summer Convention	188,760	270,256	23,524	40,013	5,519	(34,494)	-86.21%
Fall Forum	31,068	80,587	75,711	119,881	124,919	5,038	4.20%
Spring Convention	29,185	116,584	114,654	123,672	126,870	3,198	2.59%
13 - Bar Journal	212,907	232,631	246,023	270,904	279,573	8,669	3.20%
15 - Member Benefits	141,098	276,699	418,720	371,604	303,170	(68,434)	-18.42%
16 - Section Support	36,873	53,495	56,312	76,896	113,584	36,688	47.71%
20 - Legislative	63,395	80,354	67,175	106,765	127,040	20,275	18.99%
22 - Public Education	158,122	141,628	128,064	118,636	130,972	12,336	10.40%
22 - Public Education:Licensed Lawyer	-	350	9,431	6,864	6,778	-	-1.25%
23 - Young Lawyers Division	38,897	31,396	55,611	69,706	60,000	(9,706)	-13.92%
Member Services*	651,291	816,554	981,337	1,021,374	1,021,118	(257)	-0.03%
14 - Committees	168,502	208,710	226,427	171,369	163,373	(7,995)	-4.67%
17 - Consumer Assistance	129,850	127,189	77,918	77,024	78,674	1,650	2.14%
18 - Access to Justice	264,573	316,055	380,963	334,709	354,375	19,667	5.88%
19 - Tuesday Night Bar	256	-	-	-	-	-	0.00%
Public Services**	563,181	651,955	685,307	583,102	596,423	13,321	2.28%
01 - Licensing	112,249	224,035	275,898	339,073	372,247	33,174	9.78%
04 - Bar Management	743,983	752,839	857,267	875,688	942,412	66,724	7.62%
07 - General Counsel	311,992	391,779	360,796	358,087	340,304	(17,784)	-4.97%
07 - Ethics and Discipline	176,599	225,222	231,733	264,655	270,952	6,297	2.38%
08 - Computer/MIS/Internet	321,845	324,701	403,300	373,259	351,285	(21,973)	-5.89%
21 - Commission/Sp Projects	533,268	280,989	182,346	216,639	169,737	(46,902)	-21.65%
Bar Operations***	2,199,935	2,199,565	2,311,340	2,427,401	2,446,937	19,536	0.80%
Facilities	361,758	377,318	457,757	476,324	503,097	26,773	5.62%
Total Expenses	6,671,101	7,536,814	7,911,769	8,175,738	8,208,624	32,886	0.40%

Other							
Grant Income	27,178	140,739	257,173	68,140	10,000	(58,140)	-85.32%
Gain (Loss) on Disposal of Assets	(7,373)	(209)	(403)	(231)	-	231	-100.00%
Net Profit (Loss)	73,430	(153,998)	2,910	(313,132)	(318,175)	(5,042)	102%
Depreciation	144,675	138,117	156,112	169,678	179,859	10,181	6.00%
Cash increase (decrease) from operations	218,104	(15,881)	159,022	(143,454)	(138,316)	5,138	-3.58%
Changes in operating assets/liabilities	243,486	(45,627)	(303,440)			-	0.00%
Capital expenditures	(105,318)	(267,176)	(190,604)		(94,200)	(94,200)	0.00%
Net change in cash	356,252	(328,684)	(335,022)	(143,454)	(232,516)	\$ (89,062)	62.08%

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

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

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

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	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2024 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2024 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4001 · Admissions - Student Exam Fees	142,175	142,400	194,175	193,915	197,793	3,878	2%
4002 · Admissions - Attorney Exam Fees	67,025	58,925	65,225	47,444	48,393	949	2%
4003 · Admissions - Retake Fees	32,200	27,175	24,275	29,476	30,066	590	2%
4004 · Admissions - Laptop Fees	79,855	65,530	96,458	90,349	92,144	1,795	2%
4005 · Admissions - Application Forms	1,150	6,000	14,325	7,500	7,620	120	2%
4006 · Transfer App Fees	64,650	52,250	90,100	91,084	92,905	1,822	2%
4008 · Attorney - Motion	85,850	145,775	128,375	145,732	148,647	2,915	2%
4009 · House Counsel	23,800	29,750	22,100	17,341	17,688	347	2%
4010 · Section/Local Bar Support fees	102,447	103,174	107,281	82,423	129,790	47,367	57%
4011 · Admissions LPP	2,250	2,200	2,300	1,448	1,448	-	0%
4020 · NLTP Fees	53,850	52,950	79,950	74,576	74,576	-	0%
4021 · Lic Fees > 3 Years	3,833,555	3,871,325	3,930,105	4,005,548	4,085,659	80,111	2%
4022 · Lic Fees < 3 Years	207,115	206,155	230,425	255,674	260,788	5,113	2%
4023 · Lic Fees - House Counsel	52,165	55,930	62,310	65,893	67,211	1,318	2%
4024 · Lic Fees LPP	4,850	4,250	6,160	6,275	6,275	-	0%
4025 · Pro Hac Vice Fees	213,875	213,275	231,050	220,421	224,829	4,408	2%
4026 · Lic Fees - Inactive/FS	118,115	119,845	120,095	121,106	123,528	2,422	2%
4027 · Lic Fees - Inactive/NS	223,080	224,020	221,760	221,151	225,574	4,423	2%
4030 · Certs of Good Standing	19,040	19,920	21,140	21,940	22,379	439	2%
4039 · Room Rental-All parties	38,809	56,078	50,100	58,650	58,650	-	0%
4042 · Food & Beverage Rev-All Parties	27,554	67,071	82,183	87,196	82,523	(4,673)	-5%
4043 · Setup & A/V charges-All parties	945	4,236	1,161	1,072	1,126	54	5%
4051 · Meeting - Registration	292,683	254,844	196,362	241,040	255,790	14,750	6%
4052 · Meeting - Sponsor Revenue	27,325	88,650	94,014	113,595	92,614	(20,980)	-18%
4053 · Meeting - Vendor Revenue	20,350	21,850	24,525	37,460	40,000	2,540	7%
4055 · Meeting - Sp Ev Registration	13,235	2,700	1,650	4,858	4,000	(858)	-18%
4060 · E-Filing Revenue	5,741	14,992	17,061	8,432	8,000	(432)	-5%
4061 · Advertising Revenue	214,672	204,086	211,853	257,103	262,950	5,847	2%
4062 · Subscriptions	60	30	-	-	-	-	0%
4063 · Modest Means revenue	11,425	9,050	8,725	8,754	8,754	-	0%
4071 · Mem Benefits - Lexis	1,303	1,380	947	634	-	(634)	-100%
4072 · Royalty Inc - Bar J, MBNA, LM, M	9,822	9,602	16,031	9,793	7,778	(2,015)	-21%
4081 · CLE - Registrations	274,458	454,804	563,637	606,181	618,305	12,124	2%
4082 · CLE - Video Library Sales	205,831	144,469	91,575	60,000	45,000	(15,000)	-25%
4090 · Tenant Rent	18,446	20,032	26,500	42,000	42,000	-	0%
4093 · Law Day Revenue	(48)	1,500	-	-	-	-	0%
4095 · Miscellaneous Income	25,967	10,335	32,379	50,675	39,843	(10,832)	-21%
4096 · Late Fees	101,850	87,800	90,400	77,502	58,500	(19,002)	-25%
4104 · In Kind Rev-Facilities & Other	-	-	-	1,100	-	(1,100)	-100%
4151 · ILM Realized Gains / Losses	44,533	224,734	400,275	383,000	350,000	(33,000)	-9%
4152 · ILM Interest Income	(11,363)	(13,709)	(3,879)	-	-	-	0%
4153 · ILM Unrealized Gains / Losses	(32,788)	15,712	11,057	-	-	-	0%
4155 · General Interest Income	346	1,730	2,079	-	-	-	0%
4200 · Seminar Profit/Loss	106,521	159,462	91,866	46,355	47,303	949	2%
Total Revenue	6,724,726	7,242,286	7,657,910	7,794,697	7,880,449	85,752	1%
Expenses							
Program Services							
5001 · Meeting Facility-external only	53,442	108,549	79,103	104,884	101,957	(2,926)	-3%
5002 · Meeting facility-internal only	19,091	24,064	26,086	28,813	28,990	177	1%
5013 · ExamSoft	32,816	17,623	29,929	21,858	22,295	437	2%
5014 · Questions	62,502	73,983	65,836	75,255	78,215	2,960	4%
5015 · Investigations	1,650	929	983	450	900	450	100%
5016 · Credit Checks	2,597	2,464	3,670	4,171	4,254	83	2%
5017 · Medical Exam	480	640	1,120	1,219	1,260	41	3%
5025 · Temp Labor/Proctors	340	3,522	8,002	5,446	5,446	-	0%
5030 · Speaker Fees & Expenses	29,359	71,562	22,772	25,930	20,976	(4,954)	-19%
5031 · Speaker Reimb. - Receipt Req'd	-	-	22,178	21,251	20,370	(881)	-4%
5035 · Awards	13,475	13,588	10,818	23,254	24,426	1,172	5%
5037 · Grants/ contributions - general	368,200	41,500	39,650	14,341	15,300	959	7%
5040 · Witness & Hearing Expense	410	2,178	641	1,474	1,129	(346)	-23%
5041 · Process Serving	706	645	894	441	463	22	5%
5042 · Operations Audit	-	26,150	-	-	-	-	0%
5045 · Bar Anniversary	-	-	-	125	10,000	9,875	7874%
5046 · Court Reporting	1,455	30	3,593	4,244	4,370	126	3%
5047 · Casemaker	51,453	50,876	53,722	53,098	-	(53,098)	-100%
5048 · Licensee Case Research Tools	-	-	-	-	53,170	53,170	0%
5055 · Legislative Expense	60,000	62,134	63,708	99,750	120,000	20,250	20%
5060 · Program Special Activities	5,481	1,207	(2,086)	39,888	226	(39,662)	-99%
5061 · LRE - Bar Support	64,182	60,000	60,000	70,000	70,000	-	0%
5062 · Law Day	11,866	14,206	447	1,000	1,000	-	0%

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5063 · Special Event Expense	34,072	66,070	21,727	7,563	5,654	(1,910)	-25%
5064 · MCLE Fees Paid	62,283	58,595	62,638	39,733	45,998	6,265	16%
5070 · Equipment Rental	7,258	13,313	45,052	78,869	37,882	(40,987)	-52%
5075 · Food & Bev-external costs only	237,560	574,970	433,083	427,807	433,402	5,595	1%
5076 · Food & beverage - internal only	18,068	38,764	52,901	52,587	54,759	2,192	4%
5079 · Soft Drinks	4,299	6,038	8,111	5,764	6,052	288	5%
5084 · In Kind Exp-Facilities & other	-	-	-	4	-	(4)	-100%
5085 · Misc. Program Expense	5,707	5,426	4,465	7	-	(7)	-100%
5090 · Commission Expense	36,049	39,800	35,095	49,183	51,990	2,807	6%
5095 · Wills for Heroes	1,432	1,352	2,082	11	-	(11)	-100%
5099 · Blomquist Hale	89,644	177,681	364,998	-	-	-	0%
5100 · Wellness Benefits	-	-	-	318,506	250,000	(68,506)	-22%
5702 · Travel - Lodging	30,649	56,413	38,342	22,779	22,130	(649)	-3%
5703 · Travel - Transportation/Parking	13,314	37,635	15,779	13,395	10,657	(2,738)	-20%
5704 · Travel - Mileage Reimbursement	5,132	12,970	6,647	6,613	7,661	1,048	16%
5705 · Travel - Per Diems	3,797	6,551	4,639	4,522	4,253	(268)	-6%
5706 · Travel - Meals	-	-	-	226	-	(226)	-100%
5707 · Travel - Commission Mtgs	37,305	71,432	29,256	84,492	27,500	(56,992)	-67%
5805 · ABA Annual Meeting	225	4,697	4,309	17,147	23,882	6,735	39%
5810 · ABA Mid Year Meeting	2,871	3,416	5,877	9,103	17,500	8,397	92%
5815 · Commission/Education	12,210	7,700	425	6,375	6,375	-	0%
5820 · ABA Annual Delegate	2,608	7,019	-	4,859	6,250	1,391	29%
5830 · Western States Bar Conference	20,465	17,154	20,626	14,493	7,575	(6,918)	-48%
5840 · President's Expense	18,000	18,000	18,000	18,000	18,000	-	0%
5850 · Leadership Academy	8,056	12,440	7,259	11,552	16,000	4,448	39%
5855 · Bar Review	8,934	53	-	-	-	-	0%
5865 · Retreat	22,281	32,051	41,519	29,054	26,254	(2,800)	-10%
5866 · Wellbeing Committee	63,295	149,094	120,269	48,250	33,000	(15,250)	-32%
5867 · Bar Membership Survey	7,750	7,750	-	-	-	-	0%
5868 · UCLI Support	-	2,000	-	-	-	-	0%
5960 · Overhead Allocation - Seminars	-	-	-	733	1,345	612	83%
5970 · Event Revenue Sharing - 3rd Pty	78,605	83,770	97,294	77,523	81,399	3,876	5%
Total Program Services Expenses	1,611,375	2,088,001	1,931,461	1,946,021	1,780,264	(165,757)	-9%
Salaries & Benefits							
5510 · Salaries/Wages	2,978,124	3,143,871	3,472,826	3,664,135	3,735,962	71,827	2%
5605 · Payroll Taxes	238,503	245,619	282,113	287,629	285,801	(1,828)	-1%
5610 · Health Insurance	274,050	275,028	309,888	330,595	347,233	16,638	5%
5620 · Health Ins/Medical Reimb	5,650	8,580	12,170	14,905	16,264	1,359	9%
5630 · Dental Insurance	16,286	15,878	16,787	17,362	18,971	1,589	9%
5640 · Life & LTD Insurance	20,428	19,450	20,781	21,723	21,091	(632)	-3%
5645 · Workman's Comp Insurance	2,102	2,620	3,154	3,184	3,343	159	5%
5650 · Retirement Plan Contributions	249,171	266,035	260,825	284,347	352,414	68,067	24%
5655 · Retirement Plan Fees & Costs	13,561	13,153	17,316	15,642	15,699	57	0%
5660 · Training/Development	7,263	8,198	7,146	6,985	6,570	(415)	-6%
66000 · Payroll Expenses	(0)	(1)	21	5	5	5	100%
Total Salaries/Benefit Expenses	3,805,138	3,998,432	4,403,026	4,646,533	4,803,353	156,825	3.4%
General & Administrative							
6680 · Commercial Credit Card Rebate	-	-	(4,337)	(3,242)	(3,372)	(130)	4%
7015 · Office Equip Repairs	-	-	95	-	-	-	0%
7025 · Office Supplies	20,883	16,017	21,783	16,989	16,786	(203)	-1%
7033 · Operating Meeting Supplies	2,306	3,480	5,338	4,668	4,855	187	4%
7035 · Postage/Mailing, net	56,317	34,690	53,938	66,031	67,356	1,325	2%
7040 · Copy/Printing Expense	125,441	139,112	137,747	136,485	142,355	5,871	4%
7041 · Copy/Print revenue	(15,754)	(16,455)	(17,789)	(8,998)	(8,998)	-	0%
7045 · Internet Service	18,498	21,721	20,215	2,242	2,392	150	7%
7050 · Computer Maintenance	105,031	213,287	226,157	226,839	231,566	4,727	2%
7055 · Computer Supplies & Small Equip	30,018	19,747	12,389	12,747	8,015	(4,732)	-37%
7089 · Membership Database Fees	58,183	90,904	149,410	141,235	138,601	(2,634)	-2%
7095 · Fax Equip & Supplies	(140)	-	-	-	-	-	0%
7100 · Telephone	56,619	62,627	45,548	33,917	28,616	(5,301)	-16%
7105 · Advertising	34,991	22,884	9,627	816	753	(63)	-8%
7107 · Production Costs	26,500	4,981	-	-	-	-	0%
7110 · Publications/Subscriptions	28,541	25,170	12,729	9,718	10,853	1,135	12%
7115 · Public Relations	-	-	-	1,200	-	(1,200)	-100%
7120 · Membership/Dues	16,169	16,228	14,828	12,688	13,812	1,124	9%
7135 · Bank Service Charges	666	551	658	2,275	2,275	-	0%
7136 · ILM Service Charges	20,946	19,990	20,083	19,582	19,582	-	0%
7140 · Credit Card Merchant Fees	137,455	181,704	210,819	242,415	247,982	5,566	2%
7141 · Credit Card surcharge	(72,009)	(20,286)	(3,944)	(3,731)	(3,805)	(75)	2%
7145 · Commission Election Expense	3,013	3,050	-	-	-	-	0%

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7150 · E&O/Off & Dir Insurance	59,129	70,388	74,664	71,103	73,915	2,812	4%
7160 · Audit Expense	38,143	41,031	42,586	43,291	45,022	1,732	4%
7170 · Lobbying Rebates	335	65	14	53	50	(3)	-6%
7175 · O/S Consultants	69,365	25,473	90,679	69,212	73,935	4,723	7%
7176 · Bar Litigation	22,599	38,498	8,735	11,746	12,216	470	4%
7177 · UPL	5,433	10,434	-	5,563	5,785	223	4%
7179 · Payroll Adm Fees	2,957	3,617	8,207	12,076	12,559	483	4%
7180 · Administrative Fee Expense	1,751	1,766	1,567	1,045	1,296	251	24%
7190 · Lease Interest Expense	144	3,205	2,882	2,864	1,595	(1,269)	-44%
7195 · Other Gen & Adm Expense	17,563	17,000	14,594	14,889	16,513	1,624	11%
Total General & Administrative Expenses	8,522,673	7,623,376	8,117,685	1,145,720	1,162,512	16,792	1%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	18,291	19,835	15,584	24,500	24,754	253	1%
Building Overhead							
6015 · Janitorial Expense	28,383	30,794	29,543	33,599	35,615	2,016	6%
6020 · Heat	22,427	30,003	32,843	24,381	25,844	1,463	6%
6025 · Electricity	43,035	44,563	48,930	55,376	58,698	3,323	6%
6030 · Water/Sewer	5,768	7,943	12,757	14,882	15,775	893	6%
6035 · Outside Maintenance	20,740	31,979	30,739	18,024	19,105	1,081	6%
6040 · Building Repairs	18,651	14,727	17,238	12,122	12,849	727	6%
6045 · Bldg Mtnce Contracts	27,400	28,634	24,904	37,101	39,327	2,226	6%
6055 · Real Property Taxes	32,744	28,688	24,820	23,602	25,018	1,416	6%
6060 · Personal Property Taxes	384	1,136	1,675	1,900	2,014	114	6%
6065 · Bldg Insurance/Fees	21,000	23,083	22,915	22,300	23,638	1,338	6%
6070 · Building & Improvements Depre	84,222	86,796	97,423	107,071	113,495	6,424	6%
6075 · Furniture & Fixtures Depre	1,931	8,855	19,338	21,372	22,655	1,282	6%
7065 · Computers, Equip & Sftwre Depre	58,522	42,466	39,351	41,235	43,709	2,474	6%
Total Building Overhead Expenses	365,205	379,666	402,476	412,964	437,742	24,778	6%
Total Expenses	6,671,101	7,536,814	7,911,769	8,175,738	8,208,624	49,682	1%
Other Income/Expense							
4120 · Grant Income	27,178	140,739	257,173	68,140	10,000	(58,140)	-85%
4300 · Gain (Loss) - Disposal Of Assets	(7,373)	(209)	(403)	(231)	-	231	
Net Profit (Loss)	73,430	(153,998)	2,910	(313,132)	(318,175)	\$ (21,839)	

Utah State Bar
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Based on Actual Results through 03/31/2025
02 - Admissions

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4001 · Admissions - Student Exam Fees	142,175	142,400	194,175	193,915	197,793	3,878	2.00%
4002 · Admissions - Attorney Exam Fees	67,025	58,925	65,225	47,444	48,393	949	2.00%
4003 · Admissions - Retake Fees	32,200	27,175	24,275	29,476	30,066	590	2.00%
4004 · Admissions - Laptop Fees	79,400	65,300	96,400	89,747	91,542	1,795	2.00%
4005 · Admissions - Application Forms	1,150	6,000	6,575	6,000	6,120	120	2.00%
4006 · Transfer App Fees	64,650	52,250	90,100	91,084	92,905	1,822	2.00%
4008 · Attorney - Motion	85,850	145,775	128,375	145,732	148,647	2,915	2.00%
4009 · House Counsel	23,800	29,750	22,100	17,341	17,688	347	2.00%
4095 · Miscellaneous Income	5,885	5,840	6,090	5,411	5,411	-	0.00%
4096 · Late Fees	25,400	17,100	24,400	19,002	-	(19,002)	-100.00%
4200 · Seminar Profit/Loss	(141)	(240)	-	-	-	-	0.00%
Total Revenue	527,394	550,275	657,715	645,152	638,565	(6,587)	-1.02%
Expenses							
Program Services							
5001 · Meeting Facility-external only	7,769	37,568	34,568	17,201	11,875	(5,326)	-30.96%
5002 · Meeting facility-internal only	4,241	3,985	6,145	6,347	6,347	-	0.00%
5013 · ExamSoft	32,816	17,623	29,929	21,858	22,295	437	2.00%
5014 · Questions	36,592	45,441	46,211	59,205	62,165	2,960	5.00%
5015 · Investigations	900	929	905	450	450	-	0.00%
5016 · Credit Checks	2,597	2,464	3,670	4,171	4,254	83	2.00%
5017 · Medical Exam	480	640	1,120	1,200	1,260	60	5.00%
5025 · Temp Labor/Proctors	-	3,522	7,856	5,446	5,446	-	0.00%
5040 · Witness & Hearing Expense	-	2,211	-	-	-	-	0.00%
5046 · Court Reporting	1,440	-	3,593	2,829	2,970	141	5.00%
5064 · MCLE Fees Paid	192	-	-	-	-	-	0.00%
5070 · Equipment Rental	-	7,953	13,905	39,545	4,000	(35,545)	-89.89%
5075 · Food & Bev-external costs only	641	10,488	3,839	4,124	5,000	876	21.25%
5076 · Food & beverage - internal only	2,459	3,452	8,377	9,884	10,378	494	5.00%
5085 · Misc. Program Expense	794	671	-	-	-	-	0.00%
5702 · Travel - Lodging	948	856	797	661	1,000	339	51.40%
5703 · Travel - Transportation/Parking	860	227	938	837	600	(237)	-28.35%
5704 · Travel - Mileage Reimbursement	340	-	-	-	-	-	0.00%
5705 · Travel - Per Diems	308	201	344	152	250	98	64.98%
Total Program Services Expenses	93,377	138,231	162,195	173,908	138,290	(35,618)	-20.48%
Salaries & Benefits							
5510 · Salaries/Wages	202,660	216,396	265,775	275,614	233,563	(42,052)	-15.26%
5605 · Payroll Taxes	16,263	19,094	20,681	21,837	17,868	(3,970)	-18.18%
5610 · Health Insurance	9,308	4,240	16,841	25,120	17,189	(7,931)	-31.57%
5620 · Health Ins/Medical Reimb	26	808	584	-	-	-	0.00%
5630 · Dental Insurance	607	461	989	1,343	1,545	201	14.98%
5640 · Life & LTD Insurance	696	760	967	1,479	1,717	238	16.12%
5650 · Retirement Plan Contributions	15,656	14,701	16,767	23,450	23,356	(94)	-0.40%
5655 · Retirement Plan Fees & Costs	1,081	650	954	1,317	1,331	13	1.00%
5660 · Training/Development	-	2,464	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	246,296	259,573	323,557	350,161	296,568	(53,593)	-15.31%
General & Administrative							
7025 · Office Supplies	884	700	2,842	1,601	1,665	64	4.00%
7035 · Postage/Mailing, net	63	3	2	8	8	-	0.00%
7040 · Copy/Printing Expense	1,860	1,878	2,194	2,528	2,629	101	4.00%
7045 · Internet Service	61	1,113	-	-	-	-	0.00%
7050 · Computer Maintenance	5,932	12,312	11,863	11,685	11,918	234	2.00%
7055 · Computer Supplies & Small Equip	1,846	1,181	899	-	800	800	0.00%
7089 · Membership Database Fees	36,771	42,487	47,094	48,444	49,849	1,405	2.90%
7100 · Telephone	3,969	4,746	3,453	2,657	2,200	(457)	-17.20%
7105 · Advertising	49	98	-	-	-	-	0.00%
7110 · Publications/Subscriptions	88	470	404	-	-	-	0.00%
7120 · Membership/Dues	365	985	752	1,005	1,005	-	0.00%

Utah State Bar
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Based on Actual Results through 03/31/2025
02 - Admissions

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
7135 · Bank Service Charges	-	-	4	-	-	-	0.00%
7140 · Credit Card Merchant Fees	12,489	14,292	21,498	22,404	21,711	(693)	-3.09%
7141 · Credit Card surcharge	-	(255)	(3,953)	(3,731)	(3,805)	(75)	2.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,687	4,703	4,891	188	4.00%
7160 · Audit Expense	-	-	-	-	-	-	0.00%
7170 · Lobbying Rebates	-	-	-	-	-	-	0.00%
7175 · O/S Consultants	3,273	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	8	36	36	-	0.00%
Total General & Administrative Expenses	72,189	85,329	92,748	91,340	92,907	1,568	1.72%
Building Overhead							
6015 · Janitorial Expense	1,624	1,891	1,814	1,955	2,073	117	6.00%
6020 · Heat	1,321	1,843	2,017	1,418	1,504	87	6.10%
6025 · Electricity	2,417	2,737	3,005	3,224	3,416	193	5.97%
6030 · Water/Sewer	318	488	783	866	918	53	6.07%
6035 · Outside Maintenance	1,217	1,939	1,912	1,049	1,112	63	6.00%
6040 · Building Repairs	994	904	1,034	705	748	42	6.00%
6045 · Bldg Mtnce Contracts	1,582	1,759	1,529	2,159	2,289	130	6.00%
6065 · Bldg Insurance/Fees	1,067	1,418	1,407	1,298	1,376	78	6.00%
6070 · Building & Improvements Depre	4,808	5,330	5,983	6,231	6,605	374	6.00%
6075 · Furniture & Fixtures Depre	176	544	1,151	1,244	1,318	75	6.00%
7065 · Computers, Equip & Sftwre Depr	3,271	2,448	2,417	2,400	2,544	144	6.00%
Total Building Overhead Expenses	18,795	21,300	23,054	22,549	23,903	1,354	6.01%
Total Expenses	430,656	504,433	601,554	637,958	551,668	(86,290)	-13.53%
Net Profit (Loss)	96,738	45,842	56,161	7,195	86,897	\$ 79,702	1107.76%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
03 - NLTP

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4020 · NLTP Fees	53,850	52,950	79,950	74,576	74,576	-	0.00%
4095 · Miscellaneous Income	396	-	-	-	-	-	0.00%
4200 · Seminar Profit/Loss	(1,361)	3,339	916	-	-	-	0.00%
Total Revenue	52,885	56,289	80,866	74,576	74,576	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	530	225	-	(225)	-100.00%
5035 · Awards	-	-	-	269	283	13	5.00%
5076 · Food & beverage - internal only	-	-	1,077	499	499	-	0.00%
Total Program Services Expenses	-	-	1,607	993	782	(212)	-21.29%
Salaries & Benefits							
5510 · Salaries/Wages	32,829	32,070	41,509	49,645	41,410	(8,235)	-16.59%
5605 · Payroll Taxes	3,152	2,952	4,445	4,204	3,168	(1,037)	-24.65%
5610 · Health Insurance	-	773	3,700	0	-	(0)	-100.00%
5620 · Health Ins/Medical Reimb	-	-	4	-	-	-	0.00%
5630 · Dental Insurance	-	135	217	196	317	122	62.08%
5640 · Life & LTD Insurance	496	355	210	219	308	89	40.38%
5650 · Retirement Plan Contributions	3,017	1,121	4,371	0	4,141	4,141	1242200%
5655 · Retirement Plan Fees & Costs	68	200	237	154	154	-	0.00%
5660 · Training/Development	-	650	-	547	547	-	0.00%
Total Salaries/Benefit Expenses	39,561	38,254	54,693	54,966	50,046	(4,921)	-8.95%
General & Administrative							
7025 · Office Supplies	172	1	197	316	50	(266)	-84.16%
7035 · Postage/Mailing, net	-	1	1	-	-	-	0.00%
7040 · Copy/Printing Expense	3	84	20	45	47	2	4.00%
7045 · Internet Service	-	94	-	-	-	-	0.00%
7050 · Computer Maintenance	7,475	2,740	1,947	2,222	2,266	44	2.00%
7055 · Computer Supplies & Small Equip	507	-	-	480	-	(480)	-100.00%
7089 · Membership Database Fees	-	11,500	12,619	13,062	13,815	753	5.76%
7095 · Fax Equip & Supplies	-	-	-	-	-	-	0.00%
7100 · Telephone	1,323	1,166	576	356	196	(160)	-44.90%
7105 · Advertising	-	-	33	-	-	-	0.00%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7120 · Membership/Dues	935	345	130	-	213	213	0.00%
7140 · Credit Card Merchant Fees	1,513	1,616	2,378	2,219	2,536	317	14.27%
7175 · O/S Consultants	7,978	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	15	16	6	(10)	-62.50%
Total General & Administrative Expenses	19,907	17,701	17,915	18,716	19,129	413	2.21%
Building Overhead							
6015 · Janitorial Expense	346	403	387	138	146	8	6.00%
6020 · Heat	282	393	430	101	106	5	5.13%
6025 · Electricity	515	583	641	227	241	14	6.04%
6030 · Water/Sewer	68	104	167	61	65	4	6.69%
6035 · Outside Maintenance	259	413	408	74	78	4	6.02%
6040 · Building Repairs	212	193	220	50	53	3	5.99%
6045 · Bldg Mtncce Contracts	337	375	326	152	161	9	6.00%
6065 · Bldg Insurance/Fees	227	302	300	91	97	5	5.95%
6070 · Building & Improvements Depre	1,025	1,136	1,275	439	465	26	6.00%
6075 · Furniture & Fixtures Depre	38	116	245	88	93	5	6.03%
7065 · Computers, Equip & Sftwre Depr	697	522	515	169	179	10	5.99%
Total Building Overhead Expenses	4,006	4,540	4,914	1,589	1,684	95	5.98%
Total Expenses	63,475	60,495	79,129	76,264	71,640	(4,624)	-6.06%
Net Profit (Loss)	(10,590)	(4,206)	1,737	(1,689)	2,936	\$ 4,624	-273.85%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
24 - Licensed Paralegal Practit

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4004 · Admissions - Laptop Fees	455	230	58	603	603	603	0.00%
4011 · Admissions LPP	2,250	2,200	2,300	1,448	1,448	(2,377)	0.00%
4024 · Lic Fees LPP	250	-	200	6,275	6,275	6,275	0.00%
4096 · Late Fees	-	-	350	-	-	-	0.00%
Total Revenue	2,955	2,430	2,908	8,325	8,325	4,500	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	575	820	550	1,000	1,000	-	0.00%
5014 · Questions	25,910	28,541	19,625	16,050	16,050	-	0.00%
5076 · Food & beverage - internal only	45	28	42	-	50	50	0.00%
5703 · Travel - Transportation/Parking	57	-	-	-	-	-	0.00%
Total Program Services Expenses	26,588	29,389	20,217	17,050	17,100	50	0.29%
Salaries & Benefits							
5510 · Salaries/Wages	49,665	34,228	23,157	35,055	41,410	6,355	18.13%
5605 · Payroll Taxes	4,174	3,046	2,235	2,839	3,168	329	11.60%
5610 · Health Insurance	4,915	1,603	2,995	-	-	-	0.00%
5620 · Health Ins/Medical Reimb	1	1	-	-	-	-	0.00%
5630 · Dental Insurance	457	211	217	196	294	99	50.43%
5640 · Life & LTD Insurance	555	286	210	219	308	89	40.38%
5650 · Retirement Plan Contributions	4,294	1,303	2,509	-	4,141	4,141	0.00%
5655 · Retirement Plan Fees & Costs	337	200	237	116	-	(116)	-100.00%
5660 · Training/Development	574	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	64,972	40,878	31,559	38,425	49,321	10,897	28.36%
General & Administrative							
7025 · Office Supplies	101	-	-	304	316	12	4.00%
7035 · Postage/Mailing, net	13	-	1	-	-	-	0.00%
7040 · Copy/Printing Expense	475	116	86	-	-	-	0.00%
7045 · Internet Service	-	94	-	-	-	-	0.00%
7050 · Computer Maintenance	1,582	2,111	1,947	1,782	1,817	36	2.00%
7055 · Computer Supplies & Small Equip	203	-	-	480	-	(480)	-100.00%
7089 · Membership Database Fees	-	-	3,369	4,361	4,449	87	2.00%
7100 · Telephone	1,058	1,016	576	356	196	(160)	-44.90%
7105 · Advertising	-	-	33	-	-	-	0.00%
7110 · Publications/Subscriptions	207	153	-	-	-	-	0.00%
7120 · Membership/Dues	580	325	130	-	213	213	0.00%
7140 · Credit Card Merchant Fees	15	5	30	-	283	283	0.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	-	6	6	0.00%
Total General & Administrative Expenses	5,589	3,821	6,171	7,283	7,280	(2)	-0.03%
Building Overhead							
6015 · Janitorial Expense	277	323	309	138	146	8	6.00%
6020 · Heat	225	314	344	100	106	6	6.05%
6025 · Electricity	412	467	512	227	241	14	6.02%
6030 · Water/Sewer	54	83	134	61	65	4	6.01%
6035 · Outside Maintenance	208	331	326	74	78	4	6.02%
6040 · Building Repairs	169	154	176	50	53	3	5.99%
6045 · Bldg Mtnce Contracts	270	300	261	152	161	9	6.00%
6065 · Bldg Insurance/Fees	182	242	240	91	97	5	5.95%
6070 · Building & Improvements Depre	820	909	1,020	439	465	26	6.00%
6075 · Furniture & Fixtures Depre	30	93	196	88	93	5	6.03%
7065 · Computers, Equip & Sftwre Depr	558	417	412	169	179	10	6.00%
Total Building Overhead Expenses	3,205	3,633	3,932	1,589	1,684	95	6.00%
Total Expenses	100,354	77,721	61,878	64,346	75,385	11,040	17.16%
Net Profit (Loss)	(97,399)	(75,291)	(58,971)	(56,020)	(67,060)	\$ (6,540)	11.67%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
01 - Licensing

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4010 · Section/Local Bar Support fees	18,048	17,200	19,620	15,888	16,206	318	2.00%
4021 · Lic Fees > 3 Years	3,833,555	3,871,325	3,930,105	4,005,548	4,085,659	80,111	2.00%
4022 · Lic Fees < 3 Years	207,115	206,155	230,425	255,674	260,788	5,113	2.00%
4023 · Lic Fees - House Counsel	52,165	55,930	62,310	65,893	67,211	1,318	2.00%
4024 · Lic Fees LPP	4,600	4,250	5,960	-	-	-	0.00%
4025 · Pro Hac Vice Fees	213,875	213,275	231,050	220,421	224,829	4,408	2.00%
4026 · Lic Fees - Inactive/FS	118,115	119,845	120,095	121,106	123,528	2,422	2.00%
4027 · Lic Fees - Inactive/NS	223,080	224,020	221,760	221,151	225,574	4,423	2.00%
4030 · Certs of Good Standing	19,040	19,920	21,140	21,940	22,379	439	2.00%
4061 · Advertising Revenue	-	140	-	-	-	-	0.00%
4081 · CLE - Registrations	-	200	-	-	-	-	0.00%
4095 · Miscellaneous Income	90	185	230	150	-	(150)	-100.00%
4096 · Late Fees	76,450	70,700	65,650	58,500	58,500	-	0.00%
Total Revenue	4,766,133	4,803,145	4,908,345	4,986,272	5,084,674	98,402	1.97%
Expenses							
Salaries & Benefits							
5510 · Salaries/Wages	56,200	58,519	73,650	105,158	126,455	21,297	20.25%
5605 · Payroll Taxes	4,485	4,793	6,054	8,485	9,674	1,188	14.01%
5610 · Health Insurance	5,965	6,474	7,582	8,440	9,035	595	7.05%
5620 · Health Ins/Medical Reimb	-	-	11	-	-	-	0.00%
5630 · Dental Insurance	457	461	192	-	-	-	0.00%
5640 · Life & LTD Insurance	531	551	551	550	551	1	0.13%
5650 · Retirement Plan Contributions	5,323	5,754	6,461	8,088	12,645	4,558	56.36%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
Total Salaries/Benefit Expenses	73,364	76,952	94,976	131,165	158,809	27,644	21.08%
General & Administrative							
7025 · Office Supplies	794	431	601	285	297	11	4.00%
7035 · Postage/Mailing, net	5,147	6,982	6,707	7,984	8,144	160	2.00%
7040 · Copy/Printing Expense	5,148	6,024	198	5,634	6,000	366	6.49%
7050 · Computer Maintenance	4,881	13,706	4,470	5,890	6,008	118	2.00%
7055 · Computer Supplies & Small Equip	787	815	339	-	-	-	0.00%
7089 · Membership Database Fees	-	-	12,804	8,202	8,367	164	2.00%
7100 · Telephone	1,323	1,582	1,151	1,123	860	(263)	-23.42%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7135 · Bank Service Charges	(8)	-	(50)	-	-	-	0.00%
7140 · Credit Card Merchant Fees	83,972	129,053	145,609	168,536	172,879	4,343	2.58%
7141 · Credit Card surcharge	(71,865)	(20,044)	9	-	-	-	0.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	14	63	84	21	33.33%
Total General & Administrative Expenses	31,490	138,703	171,852	197,718	202,638	4,920	2.49%
Building Overhead							
6015 · Janitorial Expense	639	744	714	884	937	53	6.00%
6020 · Heat	520	725	794	641	680	39	6.03%
6025 · Electricity	951	1,077	1,182	1,457	1,544	87	5.94%
6030 · Water/Sewer	125	192	308	392	415	23	5.91%
6035 · Outside Maintenance	479	763	752	474	502	28	6.00%
6040 · Building Repairs	391	356	407	319	338	19	6.00%
6045 · Bldg Mtnce Contracts	622	692	602	976	1,034	59	6.00%
6065 · Bldg Insurance/Fees	420	558	554	586	622	35	6.02%
6070 · Building & Improvements Depr	1,891	2,097	2,354	2,816	2,985	169	6.00%
6075 · Furniture & Fixtures Depr	69	214	453	562	596	34	6.00%
7065 · Computers, Equip & Sftwre Depr	1,287	963	951	1,084	1,149	65	6.00%
Total Building Overhead Expenses	7,394	8,380	9,070	10,190	10,800	610	5.99%
Total Expenses	112,249	224,035	275,898	339,073	372,247	33,174	9.78%
Net Profit (Loss)	4,653,884	4,579,111	4,632,447	4,647,198	4,712,427	\$ 65,229	

Utah State Bar
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Based on Actual Results through 03/31/2025
04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4060 · E-Filing Revenue	5,741	14,992	17,061	8,432	8,000	(432)	-5.12%
4095 · Miscellaneous Income	1,257	2,780	2,750	1,258	500	(758)	-60.26%
4151 · ILM Realized Gains / Losses	44,533	224,734	400,275	383,000	350,000	(33,000)	-8.62%
4152 · ILM Interest Income	(11,363)	(13,709)	(3,879)	-	-	-	0.00%
4153 · ILM Unrealized Gains / Losses	(32,788)	15,712	11,057	-	-	-	0.00%
4155 · General Interest Income	346	1,730	2,079	-	-	-	0.00%
Total Revenue	7,727	246,238	429,342	392,690	358,500	(34,190)	-8.71%
Expenses							
Program Services							
5002 · Meeting facility-internal only	795	2,130	2,725	3,661	3,661	-	0.00%
5025 · Temp Labor/Proctors	250	-	-	-	-	-	0.00%
5035 · Awards	-	65	845	-	-	-	0.00%
5063 · Special Event Expense	592	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,217	1,657	4,845	2,051	2,051	-	0.00%
5076 · Food & beverage - internal only	1,405	2,554	1,547	945	992	47	5.00%
5079 · Soft Drinks	1,587	2,054	2,395	2,416	2,537	121	5.00%
5702 · Travel - Lodging	-	-	-	328	-	(328)	-100.00%
5703 · Travel - Transportation/Parking	112	-	-	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	-	-	114	-	-	-	0.00%
5805 · ABA Annual Meeting	-	885	1,287	-	-	-	0.00%
5866 · Wellbeing Committee	-	100	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	(27,943)	(29,928)	(15,143)	(10,000)	(10,000)	-	0.00%
5970 · Event Revenue Sharing - 3rd Pty	-	-	-	-	-	-	0.00%
Total Program Services Expenses	(21,984)	(20,483)	(1,385)	(600)	(759)	(160)	26.61%
Salaries & Benefits							
5510 · Salaries/Wages	441,465	450,087	523,282	521,430	552,105	30,674	5.88%
5605 · Payroll Taxes	37,166	33,149	42,114	38,336	42,236	3,900	10.17%
5610 · Health Insurance	44,250	41,629	59,247	63,544	73,339	9,795	15.41%
5620 · Health Ins/Medical Reimb	1	967	(751)	450	1,800	1,350	300.00%
5630 · Dental Insurance	1,720	2,455	3,185	3,563	4,095	533	14.95%
5640 · Life & LTD Insurance	3,374	2,525	2,818	3,215	3,412	197	6.11%
5645 · Workman's Comp Insurance	2,102	2,620	3,154	3,184	3,343	159	5.00%
5650 · Retirement Plan Contributions	47,255	43,421	35,225	40,113	55,210	15,097	37.64%
5655 · Retirement Plan Fees & Costs	2,096	1,599	1,783	2,026	2,047	20	1.00%
5660 · Training/Development	955	40	25	506	-	(506)	-100.00%
66000 · Payroll Expenses	(0)	(1)	21	5	5	-	0.00%
Total Salaries/Benefit Expenses	580,383	578,491	670,103	676,373	737,591	61,219	9.05%
General & Administrative							
6680 · Commercial Credit Card Rebate	-	-	(4,337)	(3,242)	(3,372)	(130)	4.00%
7025 · Office Supplies	9,500	5,878	7,530	5,326	5,539	213	4.00%
7035 · Postage/Mailing, net	909	1,872	(6,315)	152	152	-	0.00%
7040 · Copy/Printing Expense	1,486	6,606	2,455	3,371	3,371	-	0.00%
7050 · Computer Maintenance	9,505	22,582	33,578	32,574	33,226	651	2.00%
7055 · Computer Supplies & Small Equip	5,049	4,347	2,580	527	548	21	4.00%
7089 · Membership Database Fees	-	1,398	5,475	8,253	8,418	165	2.00%
7095 · Fax Equip & Supplies	(140)	-	-	-	-	-	0.00%
7100 · Telephone	6,129	5,992	5,277	3,671	2,593	(1,078)	-29.37%
7105 · Advertising	-	447	280	195	203	8	4.00%
7110 · Publications/Subscriptions	9,307	7,135	79	276	-	(276)	-100.00%
7115 · Public Relations	-	-	-	1,200	-	(1,200)	-100.00%
7120 · Membership/Dues	4,497	1,697	2,809	2,520	2,520	-	0.00%
7135 · Bank Service Charges	674	551	703	2,275	2,275	-	0.00%
7136 · ILM Service Charges	20,946	19,990	20,083	19,582	19,582	-	0.00%
7140 · Credit Card Merchant Fees	8,081	2,015	1,175	3,303	4,000	697	21.09%
7141 · Credit Card surcharge	(144)	-	-	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	11,414	13,919	14,586	13,181	13,709	527	4.00%
7160 · Audit Expense	38,143	41,031	42,586	43,291	45,022	1,732	4.00%

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04 - Bar Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
7170 · Lobbying Rebates	-	-	7	-	-	-	0.00%
7175 · O/S Consultants	12,281	6,979	4,303	7,149	7,435	286	4.00%
7176 · Bar Litigation	-	4,103	-	-	-	-	0.00%
7179 · Payroll Adm Fees	2,957	3,617	8,207	12,076	12,559	483	4.00%
7180 · Administrative Fee Expense	1,751	1,766	1,386	300	300	-	0.00%
7190 · Lease Interest Expense	144	-	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	10,826	4,814	7,078	10,982	11,421	439	4.00%
Total General & Administrative Expenses	153,313	156,739	149,527	166,962	169,500	2,668	1.52%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	1,704	1,508	1,390	1,749	3,003	1,253	41.74%
Building Overhead							
6015 · Janitorial Expense	2,610	3,038	2,915	2,706	2,868	162	6.00%
6020 · Heat	2,122	2,960	3,240	1,963	2,081	119	6.05%
6025 · Electricity	3,884	4,397	4,828	4,459	4,727	268	6.01%
6030 · Water/Sewer	511	784	1,259	1,199	1,270	72	5.99%
6035 · Outside Maintenance	1,955	3,516	2,672	1,452	1,539	87	6.00%
6040 · Building Repairs	1,596	1,453	2,061	976	1,035	59	6.00%
6045 · Bldg Mtncn Contracts	2,541	2,825	2,457	2,988	3,167	179	6.00%
6065 · Bldg Insurance/Fees	1,714	2,277	2,261	1,796	1,904	108	6.00%
6070 · Building & Improvements Depre	7,693	8,564	9,612	8,623	9,140	517	6.00%
6075 · Furniture & Fixtures Depre	(851)	874	2,443	1,721	1,825	103	6.00%
7065 · Computers, Equip & Sftwre Depr	6,793	5,895	3,883	3,321	3,520	199	6.00%
Total Building Overhead Expenses	30,567	36,583	37,632	31,204	33,077	1,874	6.00%
Total Expenses	743,983	752,839	857,267	875,688	942,412	66,724	7.62%
Other Income/Expense							
4120 · Grant Income	-	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Disposal Of Assets	(7,373)	(209)	-	(231)	-	231	
Net Profit (Loss)	(743,630)	(506,810)	(427,925)	\$ (483,228)	\$ (583,912)	\$ (100,684)	20.84%

Utah State Bar
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Based on Actual Results through 03/31/2025
05 - Property Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4039 · Room Rental-All parties	38,809	56,078	50,100	58,650	58,650	-	0.00%
4042 · Food & Beverage Rev-All Parties	27,554	67,071	82,183	87,196	82,523	(4,673)	-5.36%
4043 · Setup & A/V charges-All parties	945	4,236	1,161	1,072	1,126	54	5.00%
4090 · Tenant Rent	18,446	20,032	26,500	42,000	42,000	-	0.00%
Total Revenue	85,753	147,417	159,945	188,918	184,299	(4,620)	-2.45%
Expenses							
Program Services							
5025 · Temp Labor/Proctors	-	-	147	-	-	-	0.00%
5070 · Equipment Rental	945	1,124	4,273	1,072	1,126	54	5.00%
5075 · Food & Bev-external costs only	23,112	61,299	80,139	76,689	80,523	3,834	5.00%
5076 · Food & beverage - internal only	1,906	-	-	-	-	-	0.00%
5079 · Soft Drinks	2,405	3,641	4,368	2,403	2,523	120	5.00%
5084 · In Kind Exp-Facilities & other	-	-	-	4	-	(4)	-100.00%
5085 · Misc. Program Expense	-	-	7	-	-	-	0.00%
Total Program Services Expenses	28,367	66,064	88,933	80,167	84,171	4,004	4.99%
Salaries & Benefits							
5510 · Salaries/Wages	109,715	122,477	129,614	123,600	123,601	1	0.00%
5605 · Payroll Taxes	9,360	10,091	11,140	9,831	9,455	(375)	-3.82%
5610 · Health Insurance	17,468	19,790	19,472	16,994	20,686	3,692	21.72%
5620 · Health Ins/Medical Reimb	1,162	1,321	2,044	2,150	2,250	100	4.65%
5630 · Dental Insurance	913	961	866	976	1,100	124	12.71%
5640 · Life & LTD Insurance	738	926	886	936	956	20	2.12%
5645 · Workman's Comp Insurance	-	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	10,934	6,880	10,793	9,296	12,360	3,064	32.96%
5655 · Retirement Plan Fees & Costs	809	536	820	427	431	4	1.00%
5660 · Training/Development	-	-	-	-	-	-	0.00%
66000 · Payroll Expenses	-	-	0	-	-	-	0.00%
Total Salaries/Benefit Expenses	151,100	162,983	175,634	164,211	170,840	6,629	4.04%
General & Administrative							
7015 · Office Equip Repairs	-	-	95	-	-	-	0.00%
7025 · Office Supplies	1,178	870	3,080	2,878	2,993	115	4.00%
7033 · Operating Meeting Supplies	2,306	3,480	5,338	4,668	4,855	187	4.00%
7035 · Postage/Mailing, net	3,861	(24,989)	50	168	168	-	0.00%
7040 · Copy/Printing Expense	916	916	9,830	11,832	13,015	1,183	10.00%
7041 · Copy/Print revenue	(15,754)	(16,455)	(17,789)	(8,998)	(8,998)	-	0.00%
7050 · Computer Maintenance	2,366	6,193	6,005	6,327	6,453	127	2.00%
7055 · Computer Supplies & Small Equip	219	-	816	-	-	-	0.00%
7089 · Membership Database Fees	-	-	1,107	-	-	-	0.00%
7100 · Telephone	4,166	4,038	3,157	3,705	7,883	4,178	112.75%
7105 · Advertising	-	-	65	-	-	-	0.00%
7110 · Publications/Subscriptions	125	-	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	65	152	1,829	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	11	64	64	-	0.00%
7190 · Lease Interest Expense	-	3,205	2,882	2,864	1,595	(1,269)	-44.32%
7195 · Other Gen & Adm Expense	40	240	-	-	-	-	0.00%
Total General & Administrative Expenses	2,112	(22,350)	16,476	23,508	28,027	4,520	19.23%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	16,587	18,327	14,194	14,904	14,904	-	0.00%
Building Overhead							
6015 · Janitorial Expense	12,699	12,462	11,956	15,898	16,852	954	6.00%
6020 · Heat	9,653	12,142	13,292	11,531	12,229	698	6.05%
6025 · Electricity	19,720	18,035	19,802	26,201	27,775	1,574	6.01%
6030 · Water/Sewer	2,706	3,215	5,163	7,043	7,464	422	5.99%
6035 · Outside Maintenance	8,976	12,780	12,602	8,528	9,040	512	6.00%
6040 · Building Repairs	9,097	5,960	6,815	5,736	6,080	344	6.00%

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05 - Property Management

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
6045 · Bldg Mtncce Contracts	12,118	11,588	10,079	17,555	18,609	1,053	6.00%
6055 · Real Property Taxes	13,098	11,475	9,928	9,441	10,007	566	6.00%
6060 · Personal Property Taxes	153	454	670	760	806	46	6.00%
6065 · Bldg Insurance/Fees	10,775	9,342	9,274	10,552	11,185	633	6.00%
6070 · Building & Improvements Depr	37,842	35,127	39,427	50,664	53,704	3,040	6.00%
6075 · Furniture & Fixtures Depr	1,360	3,584	7,586	10,113	10,720	607	6.00%
7065 · Computers, Equip & Sftwre Depr	25,393	16,131	15,926	19,512	20,682	1,171	6.00%
Total Building Overhead Expenses	163,592	152,295	162,519	193,534	205,154	11,620	6.00%
Total Expenses	361,758	377,318	457,757	476,324	503,097	26,773	5.62%
Other Income/Expense							
4120 · Grant Income	-	-	-	-	-	-	0.00%
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-	-	-	
Net Profit (Loss)	(276,005)	(229,901)	(297,812)	(287,405)	(318,798)	\$ (31,393)	10.92%

Utah State Bar
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Based on Actual Results through 03/31/2025
06 - Office of Prof Conduct

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4095 · Miscellaneous Income	5,001	1,400	3,269	3,816	3,892	76	2.00%
4200 · Seminar Profit/Loss	39,828	29,999	27,346	40,568	41,379	811	2.00%
Total Revenue	44,829	31,399	30,615	44,384	45,272	888	2.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	1,095	920	685	327	343	16	5.00%
5015 · Investigations	675	-	78	-	450	450	0.00%
5017 · Medical Exam	-	-	-	19	-	(19)	-100.00%
5025 · Temp Labor/Proctors	90	-	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	710	402	926	1,313	1,379	66	5.00%
5041 · Process Serving	706	645	894	441	463	22	5.00%
5046 · Court Reporting	15	30	-	15	-	(15)	-100.00%
5075 · Food & Bev-external costs only	-	-	146	320	500	180	56.13%
5076 · Food & beverage - internal only	136	543	923	1,047	1,200	153	14.60%
5079 · Soft Drinks	295	332	617	608	638	30	5.00%
5085 · Misc. Program Expense	-	105	190	-	-	-	0.00%
5702 · Travel - Lodging	760	2,963	2,244	4,525	6,500	1,975	43.65%
5703 · Travel - Transportation/Parking	832	2,888	1,769	3,420	5,000	1,580	46.19%
5704 · Travel - Mileage Reimbursement	-	1,706	542	251	1,000	749	298.23%
5705 · Travel - Per Diems	-	1,016	454	2,260	2,500	240	10.62%
5805 · ABA Annual Meeting	-	798	-	-	-	-	0.00%
5810 · ABA Mid Year Meeting	-	-	-	-	3,000	3,000	0.00%
Total Program Services Expenses	5,314	12,347	9,466	14,546	22,973	8,427	57.93%
Salaries & Benefits							
5510 · Salaries/Wages	994,032	1,059,078	1,073,933	1,174,141	1,241,127	66,986	5.71%
5605 · Payroll Taxes	78,576	80,760	86,934	93,268	94,946	1,678	1.80%
5610 · Health Insurance	92,875	93,923	91,738	93,072	102,332	9,260	9.95%
5620 · Health Ins/Medical Reimb	3,344	3,208	4,372	5,214	6,150	935	17.93%
5630 · Dental Insurance	6,200	5,774	5,290	5,271	4,575	(696)	-13.20%
5640 · Life & LTD Insurance	6,268	6,480	6,148	6,643	5,479	(1,164)	-17.52%
5650 · Retirement Plan Contributions	90,334	92,908	98,348	90,507	114,887	24,380	26.94%
5655 · Retirement Plan Fees & Costs	3,770	4,123	5,579	4,420	4,465	44	1.00%
5660 · Training/Development	975	175	1,640	3,708	2,500	(1,208)	-32.58%
Total Salaries/Benefit Expenses	1,276,374	1,346,427	1,373,982	1,476,246	1,576,460	100,214	6.79%
General & Administrative							
7025 · Office Supplies	4,608	5,521	4,719	3,571	3,713	143	4.00%
7035 · Postage/Mailing, net	6,190	6,287	5,629	2,881	2,968	86	3.00%
7040 · Copy/Printing Expense	15,020	12,857	12,536	6,097	6,340	244	4.00%
7045 · Internet Service	833	590	-	-	-	-	0.00%
7050 · Computer Maintenance	21,966	51,695	45,262	47,581	48,533	952	2.00%
7055 · Computer Supplies & Small Equip	1,376	1,406	937	753	3,200	2,447	325.11%
7089 · Membership Database Fees	8,000	8,000	24,051	20,977	21,397	420	2.00%
7100 · Telephone	15,877	18,984	13,813	8,875	6,433	(2,442)	-27.52%
7105 · Advertising	279	196	391	516	550	34	6.50%
7107 · Production Costs	-	568	-	-	-	-	0.00%
7110 · Publications/Subscriptions	11,235	11,712	9,562	9,394	10,853	1,460	15.54%
7120 · Membership/Dues	5,575	5,620	5,274	6,897	7,000	103	1.49%
7140 · Credit Card Merchant Fees	-	21	96	88	91	4	4.00%
7150 · E&O/Off & Dir Insurance	15,882	18,616	19,903	24,667	25,654	987	4.00%
7175 · O/S Consultants	15,076	801	1,789	546	1,000	454	83.15%
7176 · Bar Litigation	-	7,782	1,613	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	76	313	464	151	48.24%
7195 · Other Gen & Adm Expense	1,201	1,200	918	222	1,200	978	439.35%
Total General & Administrative Expenses	123,120	151,856	146,568	133,379	139,397	6,018	4.51%
Building Overhead							

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
06 - Office of Prof Conduct

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
6015 · Janitorial Expense	6,021	7,010	6,725	6,550	6,943	393	6.00%
6020 · Heat	4,896	6,830	7,476	4,751	5,038	288	6.05%
6025 · Electricity	8,960	10,145	11,139	10,795	11,443	649	6.01%
6030 · Water/Sewer	1,178	1,808	2,904	2,902	3,075	174	5.99%
6035 · Outside Maintenance	4,510	7,189	7,089	3,514	3,725	211	6.00%
6040 · Building Repairs	3,683	3,353	3,833	2,363	2,505	142	6.00%
6045 · Bldg Mtnce Contracts	5,864	6,519	5,669	7,233	7,667	434	6.00%
6050 · Bldg Mtnce Supplies	-	-	-	-	-	-	0.00%
6055 · Real Property Taxes	-	-	-	-	-	-	0.00%
6060 · Personal Property Taxes	-	-	-	-	-	-	0.00%
6065 · Bldg Insurance/Fees	3,954	5,255	5,217	4,347	4,608	261	6.00%
6070 · Building & Improvements Depre	17,821	19,759	22,178	20,874	22,126	1,252	6.00%
6075 · Furniture & Fixtures Depre	654	2,016	4,267	4,167	4,417	250	6.00%
7065 · Computers, Equip & Sftwre Depr	12,126	9,074	8,958	8,039	8,521	482	6.00%
Total Building Overhead Expenses	69,667	78,956	85,456	75,533	80,069	4,535	6.00%
Total Expenses	1,474,475	1,589,587	1,615,471	1,699,704	1,818,899	119,194	7.01%
Net Profit (Loss)	(1,429,646)	(1,558,188)	(1,584,856)	(1,655,320)	(1,773,627)	\$ (118,306)	7.15%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
07 - General Counsel

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	2,425	1,245	1,045	125	125	(0)	-0.18%
5040 · Witness & Hearing Expense	(300)	(435)	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	72	37	-	-	-	-	0.00%
5076 · Food & beverage - internal only	223	473	205	404	425	20	5.00%
5702 · Travel - Lodging	682	1,505	1,409	788	828	39	5.00%
5703 · Travel - Transportation/Parking	529	1,356	410	197	207	10	5.00%
5705 · Travel - Per Diems	218	439	200	110	116	6	5.00%
5805 · ABA Annual Meeting	-	-	-	1,388	1,457	69	5.00%
Total Program Services Expenses	3,849	4,620	3,269	3,013	3,157	144	4.78%
Salaries & Benefits							
5510 · Salaries/Wages	199,348	247,281	266,811	207,541	180,333	(27,208)	-13.11%
5605 · Payroll Taxes	14,308	17,458	22,247	15,972	13,795	(2,177)	-13.63%
5610 · Health Insurance	18,604	15,932	7,973	7,431	7,851	420	5.65%
5620 · Health Ins/Medical Reimb	2	1	817	958	1,800	842	87.91%
5630 · Dental Insurance	1,629	1,307	947	728	900	172	23.64%
5640 · Life & LTD Insurance	2,399	1,710	1,708	1,607	1,324	(283)	-17.62%
5650 · Retirement Plan Contributions	5,239	20,771	5,941	18,780	18,003	(777)	-4.14%
5655 · Retirement Plan Fees & Costs	945	1,324	1,544	998	1,008	10	1.00%
5660 · Training/Development	645	1,145	745	989	1,019	30	3.00%
Total Salaries/Benefit Expenses	243,119	306,927	308,732	255,004	226,033	(28,971)	-11.36%
General & Administrative							
7025 · Office Supplies	416	9	118	21	22	1	4.00%
7035 · Postage/Mailing, net	36	60	122	29	29	-	0.00%
7040 · Copy/Printing Expense	201	1,256	455	69	72	3	4.00%
7045 · Internet Service	-	188	-	-	-	-	0.00%
7050 · Computer Maintenance	5,918	12,229	7,863	11,302	11,528	226	2.00%
7055 · Computer Supplies & Small Equip	376	18	68	-	-	-	0.00%
7089 · Membership Database Fees	2,817	4,000	4,245	2,688	2,741	54	2.00%
7100 · Telephone	3,638	5,727	4,604	1,303	888	(416)	-31.89%
7105 · Advertising	-	87	49	-	-	-	0.00%
7110 · Publications/Subscriptions	1,122	395	(38)	-	-	-	0.00%
7120 · Membership/Dues	791	835	682	555	577	22	4.00%
7140 · Credit Card Merchant Fees	-	-	1	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	4,538	5,319	5,687	4,700	4,888	188	4.00%
7175 · O/S Consultants	3,936	-	-	50,439	60,000	9,561	18.96%
7176 · Bar Litigation	22,599	26,464	7,122	11,746	12,216	470	4.00%
7177 · UPL	5,433	10,434	-	5,563	5,785	223	4.00%
7180 · Administrative Fee Expense	-	-	12	45	60	15	33.33%
7195 · Other Gen & Adm Expense	300	-	-	-	-	-	0.00%
Total General & Administrative Expenses	52,118	67,021	30,991	88,460	98,806	10,346	11.70%
Building Overhead							
6015 · Janitorial Expense	1,133	1,176	1,401	1,007	1,067	60	6.00%
6020 · Heat	962	1,162	1,558	730	774	44	6.05%
6025 · Electricity	1,637	1,720	2,321	1,659	1,759	100	6.01%
6030 · Water/Sewer	208	304	605	446	473	27	5.99%
6035 · Outside Maintenance	881	1,237	1,477	540	572	32	6.00%
6040 · Building Repairs	613	571	799	363	385	22	6.00%
6045 · Bldg Mtncce Contracts	1,119	1,129	1,181	1,112	1,178	67	6.00%
6065 · Bldg Insurance/Fees	596	890	1,087	668	708	40	6.01%
6070 · Building & Improvements Depre	3,339	3,354	4,621	3,208	3,401	192	6.00%
6075 · Furniture & Fixtures Depre	124	342	889	640	679	38	6.00%
7065 · Computers, Equip & Sftwre Depre	2,293	1,326	1,866	1,236	1,310	74	6.00%
Total Building Overhead Expenses	12,906	13,211	17,804	11,610	12,307	697	6.00%

**Utah State Bar
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Based on Actual Results through 03/31/2025
07 - General Counsel**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Total Expenses	311,992	391,779	360,796	358,087	340,304	(17,784)	-4.97%
Net Profit (Loss)	(311,992)	(391,779)	(360,796)	(358,087)	(340,304)	\$ 17,784	-4.97%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
07 - General Counsel: Ethics & Discipline

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4200 · Seminar Profit/Loss	-	-	2,571	-	-	-	0.00%
Total Revenue	-	-	2,571	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	1,505	4,350	3,715	4,309	4,525	215	5.00%
5015 · Investigations	75	-	-	-	-	-	0.00%
5040 · Witness & Hearing Expense	-	-	(285)	161	(250)	(411)	-254.81%
5046 · Court Reporting	-	-	-	1,400	1,400	-	0.00%
5075 · Food & Bev-external costs only	69	-	-	-	-	-	0.00%
5076 · Food & beverage - internal only	268	2,416	2,149	3,381	3,551	169	5.00%
5085 · Misc. Program Expense	-	397	-	-	-	-	0.00%
5702 · Travel - Lodging	-	1,302	1,322	900	900	-	0.00%
5703 · Travel - Transportation/Parking	402	1,545	1,046	500	500	-	0.00%
5704 · Travel - Mileage Reimbursement	-	-	405	-	-	-	0.00%
5705 · Travel - Per Diems	-	227	253	200	200	-	0.00%
5805 · ABA Annual Meeting	-	-	-	-	2,375	2,375	0.00%
Total Program Services Expenses	2,320	10,237	8,604	10,852	13,200	2,348	21.64%
Salaries & Benefits							
5510 · Salaries/Wages	144,449	156,455	161,959	185,000	189,586	4,586	2.48%
5605 · Payroll Taxes	12,838	13,404	12,462	14,531	14,503	(28)	-0.19%
5610 · Health Insurance	3,244	11,165	15,385	11,583	9,035	(2,548)	-21.99%
5620 · Health Ins/Medical Reimb	5	1	554	820	900	80	9.82%
5630 · Dental Insurance	154	538	826	487	527	40	8.20%
5640 · Life & LTD Insurance	300	1,001	1,361	687	616	(71)	-10.28%
5650 · Retirement Plan Contributions	4,835	16,392	15,376	18,011	18,989	977	5.43%
5655 · Retirement Plan Fees & Costs	272	400	475	448	453	4	1.00%
5660 · Training/Development	275	1,600	645	500	500	-	0.00%
Total Salaries/Benefit Expenses	166,371	200,955	209,042	232,067	235,109	3,042	1.31%
General & Administrative							
7025 · Office Supplies	32	2	98	576	599	23	4.00%
7035 · Postage/Mailing, net	467	176	128	199	199	-	0.00%
7040 · Copy/Printing Expense	1,771	1,477	1,646	226	235	9	4.00%
7045 · Internet Service	247	86	-	-	-	-	0.00%
7050 · Computer Maintenance	1,297	6,587	8,477	6,978	7,118	140	2.00%
7055 · Computer Supplies & Small Equip	470	323	-	-	-	-	0.00%
7089 · Membership Database Fees	2,600	-	1,477	2,521	2,571	50	2.00%
7100 · Telephone	-	-	-	1,123	788	(335)	-29.83%
7105 · Advertising	-	186	65	-	-	-	0.00%
7110 · Publications/Subscriptions	498	527	351	-	-	-	0.00%
7120 · Membership/Dues	525	1,095	1,129	295	795	500	169.49%
7150 · E&O/Off & Dir Insurance	-	-	-	3,286	3,418	131	4.00%
7180 · Administrative Fee Expense	-	-	1	9	12	3	33.33%
7195 · Other Gen & Adm Expense	-	334	716	-	-	-	0.00%
Total General & Administrative Expenses	7,908	10,792	14,087	15,214	15,736	522	3.43%
Building Overhead							
6015 · Janitorial Expense	-	284	-	565	599	34	6.00%
6020 · Heat	-	261	-	415	435	19	4.69%
6025 · Electricity	-	393	-	932	987	55	5.87%
6030 · Water/Sewer	-	73	-	250	265	15	6.11%
6035 · Outside Maintenance	-	261	-	303	321	18	6.00%
6040 · Building Repairs	-	127	-	204	216	12	6.00%
6045 · Bldg Mtncn Contracts	-	229	-	624	661	37	6.00%
6065 · Bldg Insurance/Fees	-	205	-	375	398	23	6.01%
6070 · Building & Improvements Depre	-	763	-	1,801	1,909	108	6.00%
6075 · Furniture & Fixtures Depre	-	78	-	359	381	22	6.00%
7065 · Computers, Equip & Sftwre Depre	-	564	-	693	735	42	6.00%

Utah State Bar
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07 - General Counsel: Ethics & Discipline

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Total Building Overhead Expenses	-	3,238	-	6,522	6,907	385	5.90%
Total Expenses	176,599	225,222	231,733	264,655	270,952	6,297	2.38%
Net Profit (Loss)	(176,599)	(225,222)	(229,163)	(264,655)	(270,952)	\$ (6,297)	2.38%

Utah State Bar
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08 - Computer/MIS/Internet

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	-	225	-	(225)	-100.00%
5075 · Food & Bev-external costs only	66	241	335	-	-	-	0.00%
5076 · Food & beverage - internal only	-	-	-	40	-	(40)	-100.00%
5095 · Wills for Heroes	536	328	-	-	-	-	0.00%
5702 · Travel - Lodging	742	521	453	-	-	-	0.00%
5703 · Travel - Transportation/Parking	1,195	411	408	-	-	-	0.00%
5705 · Travel - Per Diems	126	277	241	-	-	-	0.00%
Total Program Services Expenses	2,664	1,779	1,436	265	-	(265)	-100.00%
Salaries & Benefits							
5510 · Salaries/Wages	194,984	196,982	216,702	230,410	232,426	2,016	0.87%
5605 · Payroll Taxes	14,338	15,872	15,791	17,397	17,781	383	2.20%
5610 · Health Insurance	21,691	17,982	19,018	22,439	17,421	(5,018)	-22.36%
5620 · Health Ins/Medical Reimb	-	2,165	3,735	4,101	2,150	(1,951)	-47.58%
5630 · Dental Insurance	913	461	473	618	943	326	52.69%
5640 · Life & LTD Insurance	1,222	1,275	1,372	1,372	1,372	-	0.00%
5650 · Retirement Plan Contributions	18,987	13,792	19,911	22,861	11,459	(11,402)	-49.87%
5655 · Retirement Plan Fees & Costs	809	800	949	997	1,007	10	1.00%
Total Salaries/Benefit Expenses	253,544	249,328	277,952	300,195	284,559	(15,636)	-5.21%
General & Administrative							
7025 · Office Supplies	1,092	659	170	65	100	35	52.84%
7040 · Copy/Printing Expense	-	886	-	-	-	-	0.00%
7045 · Internet Service	3,229	4,005	7,109	325	325	-	0.00%
7050 · Computer Maintenance	17,993	40,616	41,916	39,580	40,372	792	2.00%
7055 · Computer Supplies & Small Equip	14,921	9,101	1,324	1,844	1,918	74	4.00%
7089 · Membership Database Fees	-	-	8,504	10,469	10,469	-	0.00%
7100 · Telephone	5,726	4,004	2,302	1,758	1,880	122	6.95%
7110 · Publications/Subscriptions	2,855	1,459	145	48	-	(48)	-100.00%
7120 · Membership/Dues	-	229	854	370	-	(370)	-100.00%
7175 · O/S Consultants	9,732	594	49,410	7,328	-	(7,328)	-100.00%
7176 · Bar Litigation	-	150	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	20	90	90	-	0.00%
7195 · Other Gen & Adm Expense	179	17	-	177	184	7	4.00%
Total General & Administrative Expenses	55,727	61,719	111,756	62,054	55,337	(6,717)	-10.82%
Building Overhead							
6015 · Janitorial Expense	856	997	957	932	988	56	6.00%
6020 · Heat	696	972	1,063	676	717	41	6.05%
6025 · Electricity	1,275	1,443	1,584	1,535	1,628	92	6.01%
6030 · Water/Sewer	168	257	413	413	437	25	5.99%
6035 · Outside Maintenance	642	1,023	1,008	500	530	30	6.00%
6040 · Building Repairs	524	477	545	336	356	20	6.00%
6045 · Bldg Mtncn Contracts	834	927	806	1,029	1,091	62	6.00%
6065 · Bldg Insurance/Fees	562	747	742	618	656	37	6.01%
6070 · Building & Improvements Depre	2,535	2,811	3,155	2,969	3,147	178	6.00%
6075 · Furniture & Fixtures Depre	93	287	607	593	628	36	6.00%
7065 · Computers, Equip & Sftwre Depre	1,725	1,936	1,274	1,143	1,212	69	6.00%
Total Building Overhead Expenses	9,910	11,876	12,156	10,744	11,389	645	6.01%
Total Expenses	321,845	324,701	403,300	373,259	351,285	(21,973)	-5.89%
Net Profit (Loss)	(321,845)	(324,701)	(403,300)	(373,259)	(351,285)	\$ 21,973	-5.89%

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CLE

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(285)	-	-	-	-	0.00%
4052 · Meeting - Sponsor Revenue	11,675	35,700	58,814	53,745	54,819	1,075	2.00%
4053 · Meeting - Vendor Revenue	500	-	-	-	-	-	0.00%
4081 · CLE - Registrations	274,008	454,234	561,024	606,181	618,305	12,124	2.00%
4082 · CLE - Video Library Sales	205,831	144,469	91,575	60,000	45,000	(15,000)	-25.00%
4093 · Law Day Revenue	(48)	1,500	-	-	-	-	0.00%
4095 · Miscellaneous Income	-	100	20	-	-	-	0.00%
4104 · In Kind Rev-Facilities & Other	-	-	-	1,100	-	(1,100)	-100.00%
4200 · Seminar Profit/Loss	63,815	127,611	56,129	4,813	4,909	96	2.00%
Total Revenue	555,781	763,328	767,563	725,839	723,034	(2,805)	-0.39%
Expenses							
Program Services							
5001 · Meeting Facility-external only	19,496	40,314	30,131	61,983	65,082	3,099	5.00%
5002 · Meeting facility-internal only	4,445	3,990	6,021	6,400	6,720	320	5.00%
5030 · Speaker Fees & Expenses	26,321	49,058	18,772	6,430	6,751	321	5.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	17,075	15,852	16,645	793	5.00%
5035 · Awards	2,021	6,307	3,709	10,125	10,631	506	5.00%
5037 · Grants/ contributions - general	9,000	6,000	7,000	-	-	-	0.00%
5060 · Program Special Activities	-	-	(1,887)	30,060	-	(30,060)	-100.00%
5062 · Law Day	11,440	13,311	447	-	-	-	0.00%
5063 · Special Event Expense	24,553	43,478	20,650	1,575	1,654	79	5.00%
5064 · MCLE Fees Paid	45,887	48,996	54,491	33,439	35,111	1,672	5.00%
5070 · Equipment Rental	1,869	1,124	12,964	7,387	7,756	369	5.00%
5075 · Food & Bev-external costs only	107,110	239,779	202,401	184,313	193,528	9,216	5.00%
5076 · Food & beverage - internal only	6,308	15,373	24,799	24,594	25,823	1,230	5.00%
5085 · Misc. Program Expense	1,355	579	-	-	-	-	0.00%
5095 · Wills for Heroes	65	-	-	-	-	-	0.00%
5702 · Travel - Lodging	13,949	18,628	19,104	-	2,500	2,500	0.00%
5703 · Travel - Transportation/Parking	4,448	13,079	1,608	4,219	2,500	(1,719)	-40.75%
5704 · Travel - Mileage Reimbursement	595	2,008	305	318	500	182	57.34%
5705 · Travel - Per Diems	-	-	198	-	100	100	0.00%
5960 · Overhead Allocation - Seminars	(22,058)	(27,215)	(26,713)	(17,767)	(18,655)	(888)	5.00%
5970 · Event Revenue Sharing - 3rd Pty	78,605	83,770	97,294	77,523	81,399	3,876	5.00%
Total Program Services Expenses	335,408	558,579	488,369	446,450	438,046	(8,405)	-1.88%
Salaries & Benefits							
5510 · Salaries/Wages	142,067	129,326	132,044	136,804	118,051	(18,753)	-13.71%
5605 · Payroll Taxes	11,823	10,794	11,162	11,134	9,031	(2,103)	-18.89%
5610 · Health Insurance	6,773	822	4,232	8,309	8,134	(175)	-2.11%
5620 · Health Ins/Medical Reimb	1	2	36	-	-	-	0.00%
5630 · Dental Insurance	610	77	241	487	527	40	8.20%
5640 · Life & LTD Insurance	1,118	575	998	798	798	-	0.00%
5650 · Retirement Plan Contributions	10,822	10,909	11,926	13,228	11,773	(1,455)	-11.00%
5655 · Retirement Plan Fees & Costs	809	525	949	879	887	9	1.00%
5660 · Training/Development	835	310	-	100	250	150	150.00%
Total Salaries/Benefit Expenses	174,860	153,339	161,588	171,739	149,451	(22,288)	-12.98%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
CLE

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025	Budget FY 2026	\$ Change	% Change
General & Administrative							
7025 · Office Supplies	927	503	609	564	500	(64)	-11.39%
7035 · Postage/Mailing, net	1,063	981	3	-	-	-	0.00%
7040 · Copy/Printing Expense	3,303	3,534	3,569	2,412	2,509	96	4.00%
7045 · Internet Service	9,242	12,118	9,391	587	649	63	10.68%
7050 · Computer Maintenance	5,803	9,230	14,931	17,089	8,400	(8,689)	-50.85%
7055 · Computer Supplies & Small Equip	2,655	2,069	1,743	112	500	388	346.43%
7089 · Membership Database Fees	-	3,998	3,372	3,173	3,000	(173)	-5.47%
7100 · Telephone	2,646	3,164	2,302	1,314	764	(550)	-41.89%
7105 · Advertising	123	49	-	-	-	-	0.00%
7107 · Production Costs	-	3,338	-	-	-	-	0.00%
7110 · Publications/Subscriptions	1,137	1,160	258	-	-	-	0.00%
7120 · Membership/Dues	745	530	797	657	500	(157)	-23.85%
7140 · Credit Card Merchant Fees	20,191	22,257	24,237	26,235	24,583	(1,652)	-6.30%
7141 · Credit Card surcharge	-	12	-	-	-	-	0.00%
7175 · O/S Consultants	3,936	-	7,713	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	-	18	18	0.00%
7195 · Other Gen & Adm Expense	133	2,453	1,221	1,486	1,546	59	4.00%
Total General & Administrative Expenses	51,905	65,394	70,146	53,630	42,968	(10,661)	-19.88%
Building Overhead							
6015 · Janitorial Expense	419	488	468	456	484	27	6.00%
6020 · Heat	341	476	521	331	351	20	6.05%
6025 · Electricity	624	707	776	752	797	45	6.01%
6030 · Water/Sewer	82	126	202	202	214	12	5.99%
6035 · Outside Maintenance	314	501	494	245	259	15	6.00%
6040 · Building Repairs	257	234	267	165	174	10	5.99%
6045 · Bldg Mtncn Contracts	408	454	395	504	534	30	6.00%
6055 · Real Property Taxes	9,823	8,607	7,446	7,081	7,505	425	6.00%
6060 · Personal Property Taxes	115	341	503	570	604	34	6.00%
6065 · Bldg Insurance/Fees	275	366	363	303	321	18	6.01%
6070 · Building & Improvements Depr	1,241	1,376	1,545	1,454	1,541	87	6.00%
6075 · Furniture & Fixtures Depr	46	140	297	290	308	17	6.01%
7065 · Computers, Equip & Sftwre Depr	845	632	624	560	594	34	6.00%
Total Building Overhead Expenses	14,791	14,447	13,901	12,912	13,687	775	6.00%
	576,964	791,760	734,003	684,731	644,152	(40,579)	-5.93%
Total Expenses							
Net Profit (Loss)	(21,182)	(28,432)	33,560	41,107	78,881	\$ 37,774	91.89%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
10 - Summer Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	142,748	124,858	50,077	39,990	40,790	800	2.00%
4052 · Meeting - Sponsor Revenue	14,750	33,700	1,000	2,250	2,295	45	2.00%
4053 · Meeting - Vendor Revenue	14,100	11,300	-	-	-	-	0.00%
4055 · Meeting - Sp Ev Registration	13,235	1,200	-	-	-	-	0.00%
4095 · Miscellaneous Income	13,192	-	5,010	10,000	10,000	-	0.00%
Total Revenue	198,025	171,058	56,087	52,240	53,085	845	1.62%
Expenses							
Program Services							
5001 · Meeting Facility-external only	19,831	15,481	-	-	-	-	0.00%
5002 · Meeting facility-internal only	285	290	160	-	-	-	0.00%
5030 · Speaker Fees & Expenses	2,438	8,693	-	-	-	-	0.00%
5035 · Awards	300	3,190	-	302	-	(302)	-100.00%
5060 · Program Special Activities	-	207	(10,000)	7,703	-	(7,703)	-100.00%
5063 · Special Event Expense	5,487	8,108	-	180	-	(180)	-100.00%
5064 · MCLE Fees Paid	3,191	4,637	2,429	2,369	2,487	118	5.00%
5070 · Equipment Rental	4,444	3,112	-	6,329	-	(6,329)	-100.00%
5075 · Food & Bev-external costs only	94,549	168,573	14,187	19,457	-	(19,457)	-100.00%
5076 · Food & beverage - internal only	3	150	989	-	-	-	0.00%
5079 · Soft Drinks	-	-	731	-	-	-	0.00%
5085 · Misc. Program Expense	401	249	-	7	-	(7)	-100.00%
5090 · Commission Expense	-	250	-	-	-	-	0.00%
5702 · Travel - Lodging	10,899	9,162	-	-	-	-	0.00%
5703 · Travel - Transportation/Parking	229	3,313	-	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	2,880	1,954	-	-	-	-	0.00%
5705 · Travel - Per Diems	2,431	1,305	-	-	-	-	0.00%
5707 · Travel - Commission Mtgs	(208)	841	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	20,000	27,143	12,857	-	-	-	0.00%
Total Program Services Expenses	167,161	256,658	21,353	36,345	2,487	(33,858)	-93.16%
Salaries & Benefits							
5510 · Salaries/Wages	14,078	1,900	654	353	364	11	3.00%
5605 · Payroll Taxes	1,067	168	56	30	28	(3)	-8.46%
5620 · Health Ins/Medical Reimb	1	-	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	1,341	180	25	22	23	1	3.00%
Total Salaries/Benefit Expenses	16,486	2,247	736	406	414	9	2.14%
General & Administrative							
7025 · Office Supplies	229	-	-	418	150	(268)	-64.12%
7040 · Copy/Printing Expense	262	943	2	637	663	25	4.00%
7089 · Membership Database Fees	-	3,998	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	4,541	4,396	1,433	1,207	1,805	598	49.57%
7175 · O/S Consultants	-	483	-	-	-	-	0.00%
7195 · Other Gen & Adm Expense	80	1,531	-	-	-	-	0.00%
Total General & Administrative Expenses	5,112	11,351	1,436	2,262	2,618	356	15.72%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	1,000	-	(1,000)	0.00%
Total Expenses	188,760	270,256	23,524	40,013	5,519	(34,494)	-86.21%
Net Profit (Loss)	9,265	(99,198)	32,563	12,227	47,566	\$ 35,339	289.02%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
11 - Fall Forum

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	86,005	42,875	56,150	80,590	100,000	19,410	24.08%
4052 · Meeting - Sponsor Revenue	900	1,000	23,900	21,600	12,000	(9,600)	-44.44%
4053 · Meeting - Vendor Revenue	1,000	3,000	8,875	14,880	18,000	3,120	20.97%
4095 · Miscellaneous Income	-	-	5,000	15,000	10,000	(5,000)	-33.33%
Total Revenue	87,905	46,875	93,925	132,070	140,000	7,930	6.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	-	7,500	3,500	9,239	7,500	(1,739)	-18.82%
5002 · Meeting facility-internal only	205	-	-	-	-	-	0.00%
5030 · Speaker Fees & Expenses	-	-	-	4,500	4,725	225	5.00%
5031 · Speaker Reimb. - Receipt Req'd	-	-	-	1,166	1,225	58	5.00%
5035 · Awards	375	499	787	678	712	34	5.00%
5060 · Program Special Activities	-	-	-	216	226	11	5.00%
5063 · Special Event Expense	-	7,167	-	-	-	-	0.00%
5064 · MCLE Fees Paid	5,689	1,709	2,156	2,438	4,200	1,763	72.31%
5070 · Equipment Rental	-	-	9,410	14,766	15,000	234	1.58%
5075 · Food & Bev-external costs only	-	38,787	37,865	63,443	65,000	1,557	2.45%
5703 · Travel - Transportation/Parking	-	1,024	1,824	-	-	-	0.00%
5707 · Travel - Commission Mtgs	-	775	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total Program Services Expenses	21,269	72,460	70,542	111,445	113,588	2,142	1.92%
Salaries & Benefits							
5510 · Salaries/Wages	2,886	1,770	1,596	2,039	2,100	61	3.00%
5605 · Payroll Taxes	241	134	116	155	161	5	3.36%
5620 · Health Ins/Medical Reimb	-	-	9	-	-	-	0.00%
5650 · Retirement Plan Contributions	286	155	158	204	210	6	3.00%
Total Salaries/Benefit Expenses	3,413	2,060	1,879	2,399	2,471	73	3.02%
General & Administrative							
7025 · Office Supplies	-	79	617	97	100	3	2.72%
7040 · Copy/Printing Expense	2	245	336	401	1,000	599	149.33%
7055 · Computer Supplies & Small Equip	-	192	-	-	-	-	0.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	2,387	1,269	2,338	2,539	4,760	2,221	87.49%
7195 · Other Gen & Adm Expense	-	284	-	-	-	-	0.00%
Total General & Administrative Expenses	6,386	6,067	3,291	3,037	5,860	2,823	92.94%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	3,000	3,000	-	0.00%
Net Profit (Loss)	56,837	(33,712)	18,214	12,189	15,081	\$ 2,892	23.73%

Utah State Bar
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Based on Actual Results through 03/31/2025
12 - Spring Convention

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	63,930	88,195	90,135	107,360	115,000	7,640	7.12%
4052 · Meeting - Sponsor Revenue	-	18,250	10,300	16,400	16,000	(400)	-2.44%
4053 · Meeting - Vendor Revenue	4,750	7,550	15,650	22,080	22,000	(80)	-0.36%
4055 · Meeting - Sp Ev Registration	-	1,500	1,650	4,858	4,000	(858)	-17.66%
4095 · Miscellaneous Income	-	-	10,000	15,000	10,000	(5,000)	-33.33%
Total Revenue	68,680	115,495	127,735	165,698	167,000	1,302	0.79%
Expenses							
Program Services							
5001 · Meeting Facility-external only	-	7,435	5,688	9,764	10,000	236	2.42%
5030 · Speaker Fees & Expenses	-	13,811	4,000	12,000	7,500	(4,500)	-37.50%
5031 · Speaker Reimb. - Receipt Req'd	-	-	5,104	4,232	2,500	(1,732)	-40.93%
5035 · Awards	152	266	386	388	-	(388)	-100.00%
5037 · Grants/ contributions - general	-	-	3,500	(0)	-	0	-100.00%
5060 · Program Special Activities	-	-	5,426	-	-	-	0.00%
5063 · Special Event Expense	-	7,317	-	3,869	4,000	131	3.38%
5064 · MCLE Fees Paid	5,211	3,214	3,201	1,088	4,200	3,112	285.91%
5070 · Equipment Rental	-	-	4,500	9,769	10,000	231	2.36%
5075 · Food & Bev-external costs only	46	38,153	47,054	41,601	50,000	8,399	20.19%
5085 · Misc. Program Expense	-	700	-	-	-	-	0.00%
5702 · Travel - Lodging	-	9,071	4,902	7,603	6,000	(1,603)	-21.09%
5703 · Travel - Transportation/Parking	-	-	294	103	-	(103)	-100.00%
5704 · Travel - Mileage Reimbursement	-	6,386	3,353	4,476	3,150	(1,326)	-29.63%
5705 · Travel - Per Diems	-	1,013	729	1,263	980	(283)	-22.41%
5866 · Wellbeing Committee	-	51	-	-	-	-	0.00%
5960 · Overhead Allocation - Seminars	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total Program Services Expenses	20,409	102,416	103,135	111,495	113,684	2,190	1.96%
Salaries & Benefits							
5510 · Salaries/Wages	2,232	3,739	5,943	3,141	3,235	94	3.00%
5605 · Payroll Taxes	200	308	489	268	247	(21)	-7.79%
5620 · Health Ins/Medical Reimb	-	25	60	(0)	(0)	-	0.00%
5650 · Retirement Plan Contributions	223	290	373	221	227	7	3.00%
Total Salaries/Benefit Expenses	2,654	4,362	6,864	3,630	3,710	80	2.20%
General & Administrative							
7025 · Office Supplies	-	678	40	(0)	50	50	-10941.28%
7035 · Postage/Mailing, net	-	-	-	23	23	-	0.00%
7040 · Copy/Printing Expense	150	469	761	814	725	(89)	-10.95%
7055 · Computer Supplies & Small Equip	-	-	80	(0)	(0)	(0)	2.00%
7089 · Membership Database Fees	3,998	3,998	-	-	-	-	0.00%
7120 · Membership/Dues	-	600	-	-	-	-	0.00%
7135 · Bank Service Charges	-	-	1	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1,974	2,982	2,955	4,432	5,678	1,246	28.10%
7195 · Other Gen & Adm Expense	-	1,079	819	279	-	(279)	-100.00%
Total General & Administrative Expenses	6,121	9,805	4,655	5,548	6,476	928	16.73%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	3,000	3,000	-	0.00%
Total Expenses	29,185	116,584	114,654	123,672	126,870	3,198	2.59%
Net Profit (Loss)	39,495	(1,089)	13,081	42,026	40,130	\$ (1,896)	-4.51%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
13 - Bar Journal

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4061 · Advertising Revenue	214,672	203,946	210,853	254,853	259,950	5,097	2.00%
4062 · Subscriptions	60	30	-	-	-	-	0.00%
4071 · Mem Benefits - Lexis	-	329	-	-	-	-	0.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	3,228	624	8,127	7,778	7,778	-	0.00%
4095 · Miscellaneous Income	117	-	-	-	-	-	0.00%
Total Revenue	218,076	204,929	218,980	262,630	267,728	5,097	1.94%
Expenses							
Program Services							
5002 · Meeting facility-internal only	285	1,140	1,140	1,402	1,402	-	0.00%
5075 · Food & Bev-external costs only	-	12	-	-	-	-	0.00%
5076 · Food & beverage - internal only	652	2,977	3,461	3,815	4,006	191	5.00%
5090 · Commission Expense	36,049	39,550	35,095	49,183	51,990	2,807	5.71%
Total Program Services Expenses	36,985	43,680	39,697	54,401	57,398	2,998	5.51%
Salaries & Benefits							
5510 · Salaries/Wages	31,187	30,716	34,158	33,458	32,580	(878)	-2.63%
5605 · Payroll Taxes	2,263	2,327	2,490	2,580	2,492	(88)	-3.41%
5610 · Health Insurance	3,389	4,192	4,999	7,087	9,803	2,716	38.33%
5620 · Health Ins/Medical Reimb	0	1	-	-	-	-	0.00%
5630 · Dental Insurance	457	461	433	263	193	(71)	-26.83%
5640 · Life & LTD Insurance	451	468	429	234	256	22	9.31%
5650 · Retirement Plan Contributions	3,340	3,401	3,700	3,558	3,226	(332)	-9.34%
5655 · Retirement Plan Fees & Costs	337	200	237	234	236	2	1.00%
5660 · Training/Development	800	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	42,223	41,765	46,446	47,415	48,786	1,371	2.89%
General & Administrative							
7025 · Office Supplies	60	-	-	22	23	1	4.00%
7035 · Postage/Mailing, net	37,296	42,954	47,288	54,141	55,224	1,083	2.00%
7040 · Copy/Printing Expense	90,060	95,896	100,858	99,620	103,605	3,985	4.00%
7045 · Internet Service	415	312	323	447	447	-	0.00%
7050 · Computer Maintenance	692	1,640	1,956	1,629	1,661	33	2.00%
7055 · Computer Supplies & Small Equip	151	-	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	277	(0)	-	0	-100%
7100 · Telephone	662	791	576	356	165	(191)	-53.63%
7110 · Publications/Subscriptions	-	153	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1,704	3,170	6,143	9,846	9,103	(743)	-7.54%
7175 · O/S Consultants	656	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	2	9	12	3	33.33%
Total General & Administrative Expenses	131,695	144,917	157,423	166,070	170,240	4,170	2.51%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	-	-	-	847	847	-	0.00%
Building Overhead							
6015 · Janitorial Expense	173	202	193	188	200	11	6.00%
6020 · Heat	141	196	215	137	145	8	6.05%
6025 · Electricity	258	292	320	310	329	19	6.01%
6030 · Water/Sewer	34	52	84	83	88	5	6.00%
6035 · Outside Maintenance	130	207	204	101	107	6	6.01%
6040 · Building Repairs	106	96	110	68	72	4	5.99%
6045 · Bldg Mtncn Contracts	169	187	163	208	220	12	6.00%
6065 · Bldg Insurance/Fees	114	151	150	125	133	8	6.01%
6070 · Building & Improvements Depre	512	568	638	600	636	36	6.00%
6075 · Furniture & Fixtures Depre	19	58	123	120	127	7	6.00%
7065 · Computers, Equip & Sftwre Depre	349	261	258	231	245	14	6.01%
Total Building Overhead Expenses	2,003	2,270	2,457	2,172	2,302	130	6.01%
Total Expenses	212,907	232,631	246,023	270,904	279,573	8,669	3.20%

**Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
13 - Bar Journal**

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Net Profit (Loss)	5,169	(27,702)	(27,044)	(8,274)	(11,846)	\$ (3,572)	43.18%

Utah State Bar
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Based on Actual Results through 03/31/2025
14 - Committees

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4095 · Miscellaneous Income	30	30	10	40	40	(20)	0.00%
4200 · Seminar Profit/Loss	3,793	2,061	1,625	995	1,015	861	2.00%
Total Revenue	3,823	2,091	1,635	1,035	1,055	841	1.92%
Expenses							
Program Services							
5002 · Meeting facility-internal only	2,175	2,960	1,490	2,867	2,867	-	0.00%
5061 · LRE - Bar Support	64,182	60,000	60,000	70,000	70,000	-	0.00%
5075 · Food & Bev-external costs only	-	51	300	-	-	-	0.00%
5076 · Food & beverage - internal only	1,759	3,903	2,748	3,654	3,836	183	5.00%
5085 · Misc. Program Expense	-	30	-	-	-	-	0.00%
5095 · Wills for Heroes	-	230	-	-	-	-	0.00%
5702 · Travel - Lodging	-	561	-	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	617	-	-	-	-	0.00%
5705 · Travel - Per Diems	-	259	-	-	-	-	0.00%
5866 · Wellbeing Committee	63,295	100,462	120,269	48,250	33,000	(15,250)	-31.61%
Total Program Services Expenses	131,411	169,072	184,808	124,771	109,703	(15,067)	-12.08%
Salaries & Benefits							
5510 · Salaries/Wages	24,808	25,617	26,182	29,306	32,580	3,274	11.17%
5605 · Payroll Taxes	1,444	1,542	1,560	1,965	2,492	528	26.86%
5610 · Health Insurance	3,389	4,192	4,999	7,087	9,803	2,716	38.33%
5620 · Health Ins/Medical Reimb	5	3	-	-	-	-	0.00%
5630 · Dental Insurance	-	-	40	243	263	20	8.20%
5640 · Life & LTD Insurance	-	-	39	234	234	(0)	-0.03%
5650 · Retirement Plan Contributions	2,153	2,267	2,330	2,700	3,226	526	19.50%
5655 · Retirement Plan Fees & Costs	68	200	237	212	214	2	1.00%
Total Salaries/Benefit Expenses	31,867	33,821	35,387	41,746	48,812	7,066	16.93%
General & Administrative							
7025 · Office Supplies	11	11	4	-	10	10	0.00%
7035 · Postage/Mailing, net	41	76	10	6	6	-	0.00%
7040 · Copy/Printing Expense	649	407	74	95	99	4	4.00%
7045 · Internet Service	450	623	1,030	404	421	16	4.00%
7050 · Computer Maintenance	692	1,640	1,805	1,818	1,854	36	2.00%
7089 · Membership Database Fees	-	-	277	-	-	-	0.00%
7100 · Telephone	662	791	576	356	165	(191)	-53.63%
7110 · Publications/Subscriptions	60	-	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	1	-	-	-	-	-	0.00%
7175 · O/S Consultants	656	-	-	-	-	-	0.00%
Total General & Administrative Expenses	3,221	3,548	3,775	2,680	2,555	(125)	-4.65%
Building Overhead							
6015 · Janitorial Expense	173	202	193	188	200	11	6.00%
6020 · Heat	141	196	215	137	145	8	6.05%
6025 · Electricity	258	292	320	310	329	19	6.01%
6030 · Water/Sewer	34	52	84	83	88	5	6.00%
6035 · Outside Maintenance	130	207	204	101	107	6	6.01%
6040 · Building Repairs	106	96	110	68	72	4	5.99%
6045 · Bldg Mtncn Contracts	169	187	163	208	220	12	6.00%
6065 · Bldg Insurance/Fees	114	151	150	125	133	8	6.01%
6070 · Building & Improvements Depre	512	568	638	600	636	36	6.00%
6075 · Furniture & Fixtures Depre	19	58	123	120	127	7	6.00%
7065 · Computers, Equip & Sftwre Depr	349	261	258	231	245	14	6.01%
Total Building Overhead Expenses	2,003	2,270	2,457	2,172	2,302	130	6.01%
Total Expenses	168,502	208,710	226,427	171,369	163,373	(7,995)	-4.67%
Net Profit (Loss)	(164,680)	(206,619)	(224,792)	(170,334)	(162,318)	\$ 8,837	-5.19%

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15 - Member Benefits

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4071 · Mem Benefits - Lexis	1,303	1,051	947	634	-	(634)	-100.00%
4072 · Royalty Inc - Bar J, MBNA, LM,M	6,594	8,978	7,904	2,015	-	(2,015)	-100.00%
Total Revenue	7,898	10,029	8,851	2,649	-	(2,649)	-100.00%
Expenses							
Program Services							
5047 · Casemaker	51,453	50,876	53,722	53,098	-	(53,098)	-100.00%
5048 · Licensee Case Research Tools	-	-	-	-	53,170	53,170	0.00%
5099 · Blomquist Hale	89,644	177,681	364,998	-	-	-	0.00%
5100 · Wellness Benefits	-	-	-	318,506	250,000	(68,506)	-21.51%
5866 · Wellbeing Committee	-	48,142	-	-	-	-	0.00%
Total Program Services Expenses	141,098	276,699	418,720	371,604	303,170	(68,434)	-18.42%
Total Expenses	141,098	276,699	418,720	371,604	303,170	(68,434)	-18.42%
Net Profit (Loss)	(133,200)	(266,670)	(409,870)	(368,955)	(303,170)	\$ 65,785	-17.83%

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16 - Section Support

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4010 · Section/Local Bar Support fees	84,399	85,974	87,661	66,535	113,584	47,049	70.71%
Total Revenue	84,399	85,974	87,661	66,535	113,584	47,049	70.71%
Expenses							
Program Services							
5960 · Overhead Allocation - Seminars	-	-	(709)	(1,500)	-	1,500	-100.00%
Total Program Services Expenses	-	-	(709)	(1,500)	-	1,500	-100.00%
Salaries & Benefits							
5510 · Salaries/Wages	16,957	26,239	31,629	52,816	78,311	25,495	48.27%
5605 · Payroll Taxes	1,470	2,207	2,787	4,423	5,991	1,568	35.45%
5610 · Health Insurance	-	4,159	2,795	2,375	-	(2,375)	-100.00%
5630 · Dental Insurance	-	384	232	60	-	(60)	-100.00%
5640 · Life & LTD Insurance	-	223	198	348	385	38	10.89%
5650 · Retirement Plan Contributions	1,696	2,094	2,499	1,774	7,863	6,089	343.33%
5655 · Retirement Plan Fees & Costs	405	400	359	444	448	4	1.00%
Total Salaries/Benefit Expenses	20,526	35,706	40,500	62,239	92,999	30,759	49.42%
General & Administrative							
7050 · Computer Maintenance	1,969	4,035	2,837	3,253	7,318	4,065	124.96%
7089 · Membership Database Fees	-	-	1,094	1,455	1,484	29	2.00%
7100 · Telephone	1,323	1,582	1,151	712	391	(322)	-45.16%
7180 · Administrative Fee Expense	-	-	-	-	12	12	0.00%
Total General & Administrative Expenses	3,562	5,617	5,082	5,421	9,205	3,784	69.82%
Building Overhead							
6015 · Janitorial Expense	246	286	275	268	284	16	6.00%
6020 · Heat	200	279	305	194	206	12	6.06%
6025 · Electricity	366	414	455	441	467	26	6.01%
6030 · Water/Sewer	48	74	119	119	126	7	5.99%
6035 · Outside Maintenance	184	294	290	144	152	9	6.00%
6040 · Building Repairs	150	137	157	97	102	6	6.00%
6045 · Bldg Mtnce Contracts	240	266	232	295	313	18	6.00%
6055 · Real Property Taxes	9,823	8,607	7,446	7,081	7,505	425	6.00%
6060 · Personal Property Taxes	115	341	503	570	604	34	6.00%
6065 · Bldg Insurance/Fees	162	215	213	178	188	11	5.99%
6070 · Building & Improvements Depre	728	807	906	853	904	51	6.00%
6075 · Furniture & Fixtures Depre	27	82	174	170	180	10	6.00%
7065 · Computers, Equip & Sftwre Depr	495	371	366	328	348	20	5.99%
Total Building Overhead Expenses	12,784	12,172	11,439	10,736	11,380	644	6.00%
Total Expenses	36,873	53,495	56,312	76,896	113,584	36,688	47.71%
Net Profit (Loss)	47,526	32,479	31,349	(10,361)	0	\$ 10,361	-100.00%

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17 - Consumer Assistance

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
Total Program Services Expenses	-	-	-	-	-	-	0.00%
Salaries & Benefits							
5510 · Salaries/Wages	91,510	87,544	50,737	50,359	49,145	(1,213)	-2.41%
5605 · Payroll Taxes	7,604	7,393	4,840	4,104	3,760	(344)	-8.39%
5610 · Health Insurance	10,410	11,201	7,583	8,577	9,035	459	5.35%
5630 · Dental Insurance	457	461	77	166	527	361	218.27%
5640 · Life & LTD Insurance	653	670	378	391	391	-	0.00%
5650 · Retirement Plan Contributions	9,438	9,338	2,742	2,909	4,915	2,006	68.96%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
5660 · Training/Development	180	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	120,657	117,008	66,831	66,949	68,221	1,272	1.90%
General & Administrative							
7025 · Office Supplies	187	252	207	16	17	1	4.00%
7035 · Postage/Mailing, net	171	179	28	1	1	-	0.00%
7040 · Copy/Printing Expense	5	3	20	11	11	0	4.00%
7050 · Computer Maintenance	1,383	3,434	3,679	3,363	3,431	67	2.00%
7055 · Computer Supplies & Small Equip	154	104	1,538	-	-	-	0.00%
7089 · Membership Database Fees	-	-	554	1,373	1,401	27	2.00%
7100 · Telephone	2,816	2,715	1,281	930	1,012	82	8.80%
7105 · Advertising	-	-	49	-	-	-	0.00%
7120 · Membership/Dues	625	615	612	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	-	-	-	3,286	3,418	131	4.00%
7175 · O/S Consultants	1,312	-	-	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	2	9	12	3	33.33%
Total General & Administrative Expenses	6,652	7,302	7,970	8,990	9,302	312	3.47%
Building Overhead							
6015 · Janitorial Expense	220	256	245	94	100	6	6.02%
6020 · Heat	179	249	273	68	72	4	6.03%
6025 · Electricity	327	370	406	155	165	9	6.01%
6030 · Water/Sewer	43	66	106	42	44	2	5.97%
6035 · Outside Maintenance	164	262	259	51	54	3	5.99%
6040 · Building Repairs	134	122	140	34	36	2	6.09%
6045 · Bldg Mtncce Contracts	214	238	207	104	110	6	6.00%
6065 · Bldg Insurance/Fees	144	192	190	63	66	4	5.95%
6070 · Building & Improvements Depre	650	721	809	300	318	18	6.00%
6075 · Furniture & Fixtures Depre	24	74	156	60	63	4	5.98%
7065 · Computers, Equip & Sftwre Depre	442	331	327	116	123	7	6.00%
Total Building Overhead Expenses	2,541	2,879	3,117	1,086	1,151	65	6.00%
Total Expenses	129,850	127,189	77,918	77,024	78,674	1,650	2.14%
Net Profit (Loss)	(129,850)	(127,189)	(77,918)	(77,024)	(78,674)	\$ (1,650)	2.14%

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18 - Access to Justice

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4052 · Meeting - Sponsor Revenue	-	-	-	8,500	7,500	7,500	-11.76%
4053 · Meeting - Vendor Revenue	-	-	-	500	-	-	-100.00%
4063 · Modest Means revenue	11,425	9,050	8,725	8,754	8,754	(1,771)	0.00%
4200 · Seminar Profit/Loss	694	(3,279)	700	-	-	(850)	0.00%
Total Revenue	12,119	5,771	9,425	17,754	16,254	4,879	-8.45%
Expenses							
Program Services							
5030 · Speaker Fees & Expenses	-	-	-	3,000	2,000	(1,000)	-33.33%
5035 · Awards	1,500	188	670	3,232	2,600	(632)	-19.55%
5037 · Grants/ contributions - general	-	-	3,500	-	-	-	0.00%
5062 · Law Day	426	-	-	1,000	1,000	-	0.00%
5063 · Special Event Expense	266	-	240	-	-	-	0.00%
5075 · Food & Bev-external costs only	300	381	2,176	852	895	43	5.00%
5076 · Food & beverage - internal only	1,012	2,746	2,849	2,856	2,999	143	5.00%
5079 · Soft Drinks	12	11	-	-	-	-	0.00%
5085 · Misc. Program Expense	-	398	576	-	-	-	0.00%
5702 · Travel - Lodging	235	895	5,503	3,500	3,000	(500)	-14.29%
5703 · Travel - Transportation/Parking	1,435	2,124	4,563	1,628	800	(828)	-50.85%
5704 · Travel - Mileage Reimbursement	-	369	1,599	643	2,500	1,857	288.80%
5705 · Travel - Per Diems	264	266	1,509	-	-	-	0.00%
5805 · ABA Annual Meeting	-	-	245	5,950	7,050	1,100	18.49%
5960 · Overhead Allocation - Seminars	-	-	(293)	-	-	-	0.00%
Total Program Services Expenses	5,544	7,581	23,138	22,661	22,844	183	0.81%
Salaries & Benefits							
5510 · Salaries/Wages	155,330	177,807	216,494	207,420	214,714	7,294	3.52%
5605 · Payroll Taxes	12,202	13,670	18,515	17,121	16,426	(695)	-4.06%
5610 · Health Insurance	21,663	26,398	21,879	22,331	25,855	3,523	15.78%
5620 · Health Ins/Medical Reimb	1,096	80	-	-	-	-	0.00%
5630 · Dental Insurance	1,256	1,269	1,412	1,300	1,534	234	18.03%
5640 · Life & LTD Insurance	1,173	1,183	1,291	1,184	1,339	154	13.04%
5650 · Retirement Plan Contributions	7,274	12,233	11,148	13,719	21,471	7,752	56.50%
5655 · Retirement Plan Fees & Costs	541	800	833	864	873	9	1.00%
5660 · Training/Development	550	1,814	4,069	-	600	600	0.00%
Total Salaries/Benefit Expenses	201,085	235,254	275,641	263,940	282,812	18,872	7.15%
General & Administrative							
7025 · Office Supplies	469	423	835	569	500	(69)	-12.13%
7035 · Postage/Mailing, net	527	59	30	79	100	21	26.95%
7040 · Copy/Printing Expense	679	1,067	447	500	500	-	0.00%
7045 · Internet Service	592	395	46	58	47	(11)	-19.10%
7050 · Computer Maintenance	13,336	18,908	26,366	20,145	22,800	2,655	13.18%
7055 · Computer Supplies & Small Equip	320	-	784	77	-	(77)	-100.00%
7089 · Membership Database Fees	-	7,528	3,879	4,510	1,860	(2,650)	-58.76%
7100 · Telephone	3,969	4,746	3,453	2,175	1,500	(675)	-31.02%
7105 · Advertising	128	443	49	32	-	(32)	-100.00%
7107 · Production Costs	8,000	-	-	-	-	-	0.00%
7110 · Publications/Subscriptions	205	175	420	-	-	-	0.00%
7120 · Membership/Dues	1,070	1,612	1,102	390	190	(200)	-51.28%
7140 · Credit Card Merchant Fees	510	464	1,018	1,607	553	(1,054)	-65.61%
7150 · E&O/Off & Dir Insurance	15,882	18,616	19,903	8,763	8,938	175	2.00%
7175 · O/S Consultants	3,700	9,175	12,898	500	2,500	2,000	400.00%
7180 · Administrative Fee Expense	-	-	8	25	36	11	44.00%
7195 · Other Gen & Adm Expense	342	300	870	156	162	6	4.00%
Total General & Administrative Expenses	49,729	63,911	72,108	39,586	39,686	100	0.25%
Building Overhead							
6015 · Janitorial Expense	710	827	793	739	783	44	6.00%
6020 · Heat	577	805	882	536	568	32	6.05%

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18 - Access to Justice

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
6025 · Electricity	1,057	1,196	1,313	1,218	1,291	73	6.01%
6030 · Water/Sewer	139	213	342	327	347	20	5.99%
6035 · Outside Maintenance	532	848	836	396	420	24	6.00%
6040 · Building Repairs	434	395	452	267	283	16	6.00%
6045 · Bldg Mtnce Contracts	691	769	669	816	865	49	6.00%
6065 · Bldg Insurance/Fees	466	620	615	490	520	29	6.00%
6070 · Building & Improvements Depre	2,101	2,330	2,615	2,355	2,496	141	6.00%
6075 · Furniture & Fixtures Depre	77	238	503	470	498	28	6.00%
7065 · Computers, Equip & Sftwre Depr	1,430	1,070	1,056	907	961	54	6.00%
Total Building Overhead Expenses	8,215	9,310	10,077	8,521	9,033	512	6.00%
Total Expenses	264,573	316,055	380,963	334,709	354,375	19,667	5.88%
Other Income/Expense							
4120 · Grant Income	27,178	140,739	121,109	58,140	10,000	(48,140)	-82.80%
4300 · Gain (Loss) - Disposal Of Assets	-	-	-	-	-	-	0.00%
Net Profit (Loss)	(225,276)	(169,545)	(250,429)	(258,815)	(328,121)	\$ (62,928)	24.31%

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20 - Legislative

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
Program Services							
5055 · Legislative Expense	60,000	62,134	63,708	99,750	120,000	20,250	20.30%
5810 · ABA Mid Year Meeting	-	-	-	150	-	(150)	-100.00%
5820 · ABA Annual Delegate	-	3,241	-	-	-	-	0.00%
Total Program Services Expenses	60,000	65,374	63,708	99,900	120,000	20,100	20.12%
Salaries & Benefits							
5510 · Salaries/Wages	2,658	12,683	2,954	5,756	5,929	173	3.00%
5605 · Payroll Taxes	223	963	241	467	454	(14)	-2.96%
5620 · Health Ins/Medical Reimb	-	-	15	13	15	2	19.03%
5650 · Retirement Plan Contributions	179	1,268	250	576	593	17	3.00%
Total Salaries/Benefit Expenses	3,060	14,915	3,460	6,812	6,990	179	2.62%
General & Administrative							
7170 · Lobbying Rebates	335	65	7	53	50	(3)	-5.73%
Total General & Administrative Expenses	335	65	7	53	50	(3)	-5.73%
Total Expenses	63,395	80,354	67,175	106,765	127,040	20,275	18.99%
Net Profit (Loss)	(63,395)	(80,354)	(67,175)	(106,765)	(127,040)	\$ (20,275)	18.99%

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21 - Commission/Sp Projects

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(425)	-	13,100	-	(13,100)	-100.00%
4052 · Meeting - Sponsor Revenue	-	-	-	11,100	-	(11,100)	-100.00%
Total Revenue	-	(425)	-	24,200	-	(24,200)	-100.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	3,388	-	-	-	-	-	0.00%
5002 · Meeting facility-internal only	965	1,135	1,120	1,675	1,500	(175)	-10.45%
5035 · Awards	4,025	531	331	7,584	9,000	1,417	18.68%
5037 · Grants/ contributions - general	351,780	32,500	22,600	11,038	10,000	(1,038)	-9.41%
5042 · Operations Audit	-	26,150	-	-	-	-	0.00%
5045 · Bar Anniversary	-	-	-	125	10,000	9,875	7874.48%
5062 · Law Day	-	895	-	-	-	-	0.00%
5063 · Special Event Expense	310	-	-	-	-	-	0.00%
5075 · Food & Bev-external costs only	1,963	4,696	12,407	136	-	(136)	-100.00%
5076 · Food & beverage - internal only	1,892	1,772	2,275	1,447	1,000	(447)	-30.91%
5085 · Misc. Program Expense	2,685	1,630	2,400	-	-	-	0.00%
5702 · Travel - Lodging	1,933	8,711	687	-	-	-	0.00%
5703 · Travel - Transportation/Parking	2,264	8,345	1,282	-	-	-	0.00%
5704 · Travel - Mileage Reimbursement	1,318	546	170	-	-	-	0.00%
5705 · Travel - Per Diems	310	1,284	99	-	-	-	0.00%
5707 · Travel - Commission Mtgs	37,512	69,816	29,256	84,492	27,500	(56,992)	-67.45%
5805 · ABA Annual Meeting	-	3,015	2,776	9,684	10,000	316	3.26%
5810 · ABA Mid Year Meeting	2,871	745	5,877	8,017	9,500	1,483	18.50%
5815 · Commission/Education	12,210	7,700	425	6,375	6,375	-	0.00%
5820 · ABA Annual Delegate	2,608	2,199	-	4,859	5,050	191	3.93%
5830 · Western States Bar Conference	20,465	17,154	20,626	14,493	7,575	(6,918)	-47.73%
5840 · President's Expense	18,000	18,000	18,000	18,000	18,000	-	0.00%
5850 · Leadership Academy	8,056	12,440	7,259	11,552	16,000	4,448	38.50%
5855 · Bar Review	8,934	53	-	-	-	-	0.00%
5865 · Retreat	22,281	32,051	41,519	25,754	25,754	-	0.00%
5866 · Wellbeing Committee	-	188	-	-	-	-	0.00%
5867 · Bar Membership Survey	7,750	7,750	-	-	-	-	0.00%
5868 · UCLI Support	-	2,000	-	-	-	-	0.00%
Total Program Services Expenses	513,519	261,305	169,111	205,231	157,254	(47,978)	-23.38%
Salaries & Benefits							
5510 · Salaries/Wages	274	61	-	-	-	-	0.00%
5605 · Payroll Taxes	24	5	-	-	-	-	0.00%
5620 · Health Ins/Medical Reimb	5	1	-	-	-	-	0.00%
5650 · Retirement Plan Contributions	27	6	-	-	-	-	0.00%
5660 · Training/Development	850	-	-	-	-	-	0.00%
Total Salaries/Benefit Expenses	1,181	72	-	-	-	-	0.00%
General & Administrative							
7025 · Office Supplies	223	-	-	-	-	-	0.00%
7035 · Postage/Mailing, net	534	49	254	358	334	(24)	-6.82%
7040 · Copy/Printing Expense	3,378	3,275	2,066	1,049	1,000	(49)	-4.64%
7050 · Computer Maintenance	-	-	-	38	150	112	294.01%
7055 · Computer Supplies & Small Equip	166	-	-	-	-	-	0.00%
7100 · Telephone	8	-	-	-	-	-	0.00%
7105 · Advertising	-	-	-	72	-	(72)	-100.00%
7120 · Membership/Dues	248	585	-	-	-	-	0.00%
7145 · Commission Election Expense	3,013	3,050	-	-	-	-	0.00%
7150 · E&O/Off & Dir Insurance	6,876	8,600	8,900	8,516	9,000	484	5.69%
7195 · Other Gen & Adm Expense	4,121	4,054	2,016	1,375	2,000	625	45.45%
Total General & Administrative Expenses	18,567	19,612	13,236	11,408	12,484	1,076	9.43%
Total Expenses	533,268	280,989	182,346	216,639	169,737	(46,902)	-21.65%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
21 - Commission/Sp Projects

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Net Profit (Loss)	(533,268)	(281,414)	(182,346)	(192,439)	(169,737)	\$ 22,702	-11.80%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
22 - Public Education

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4061 · Advertising Revenue	-	-	1,000	2,250	3,000	750	33.33%
Total Revenue	-	-	1,000	2,250	3,000	750	33.33%
Expenses							
Program Services							
5002 · Meeting facility-internal only	-	-	-	250	500	250	100.00%
5075 · Food & Bev-external costs only	72	-	-	112	150	38	33.63%
5085 · Misc. Program Expense	-	-	129	-	-	-	0.00%
5702 · Travel - Lodging	-	647	507	764	803	38	5.00%
5703 · Travel - Transportation/Parking	-	1,287	2	1,035	800	(235)	-22.71%
5704 · Travel - Mileage Reimbursement	-	-	43	106	111	5	5.00%
5705 · Travel - Per Diems	-	141	167	102	107	5	5.00%
5866 · Wellbeing Committee	-	150	-	-	-	-	0.00%
Total Program Services Expenses	72	2,224	847	2,370	2,471	101	4.28%
Salaries & Benefits							
5510 · Salaries/Wages	68,549	72,899	72,448	82,323	82,820	497	0.60%
5605 · Payroll Taxes	5,270	5,490	5,750	6,473	6,336	(137)	-2.12%
5610 · Health Insurance	10,107	10,555	9,249	11,250	12,842	1,593	14.16%
5630 · Dental Insurance	457	461	433	512	607	95	18.49%
5640 · Life & LTD Insurance	454	460	434	577	616	39	6.78%
5650 · Retirement Plan Contributions	6,519	6,852	6,325	-	8,282	8,282	0.00%
5655 · Retirement Plan Fees & Costs	405	400	475	444	448	4	1.00%
5660 · Training/Development	25	-	22	635	654	19	3.00%
Total Salaries/Benefit Expenses	91,786	97,117	95,136	102,214	112,605	10,392	10.17%
General & Administrative							
7025 · Office Supplies	-	-	103	87	91	3	4.00%
7040 · Copy/Printing Expense	72	1,174	73	514	450	(64)	-12.53%
7045 · Internet Service	3,106	1,779	2,073	-	-	-	0.00%
7050 · Computer Maintenance	2,240	3,280	3,754	6,391	8,693	2,302	36.01%
7055 · Computer Supplies & Small Equip	818	192	852	1,182	1,050	(132)	-11.14%
7089 · Membership Database Fees	-	-	554	2,050	2,091	41	2.00%
7100 · Telephone	1,323	1,582	1,301	1,612	373	(1,239)	-76.84%
7105 · Advertising	34,412	21,378	8,565	-	-	-	0.00%
7107 · Production Costs	18,500	1,075	-	-	-	-	0.00%
7110 · Publications/Subscriptions	1,701	933	1,547	-	-	-	0.00%
7120 · Membership/Dues	(45)	665	557	-	800	800	0.00%
7175 · O/S Consultants	1,312	7,442	10,208	-	-	-	0.00%
7180 · Administrative Fee Expense	-	-	-	12	12	-	0.00%
7195 · Other Gen & Adm Expense	-	483	-	-	-	-	0.00%
Total General & Administrative Expenses	63,438	39,983	29,588	11,849	13,560	1,711	14.44%
Building Overhead							
6015 · Janitorial Expense	235	205	196	191	203	11	6.00%
6020 · Heat	171	199	218	139	147	8	6.06%
6025 · Electricity	375	296	325	315	334	19	6.01%
6030 · Water/Sewer	53	53	85	85	90	5	5.98%
6035 · Outside Maintenance	160	210	207	103	109	6	6.00%
6040 · Building Repairs	184	98	112	69	73	4	6.00%
6045 · Bldg Mtnce Contracts	222	190	165	211	224	13	6.00%
6065 · Bldg Insurance/Fees	227	153	152	127	134	8	5.97%
6070 · Building & Improvements Depr	704	576	647	609	646	37	6.00%
6075 · Furniture & Fixtures Depr	25	59	124	122	129	7	6.01%
7065 · Computers, Equip & Sftwre Depr	469	265	261	235	249	14	6.00%
Total Building Overhead Expenses	2,825	2,304	2,493	2,204	2,336	132	6.00%
Total Expenses	158,122	141,628	128,064	118,636	130,972	12,336	10.40%
Net Profit (Loss)	(158,122)	(141,628)	(127,064)	(116,386)	(127,972)	\$ (11,586)	9.96%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
22 - Public Education:Licensed Lawyer

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
Total Revenue	-	-	-	-	-	-	0.00%
Expenses							
General & Administrative							
7040 · Copy/Printing Expense	-	-	-	86	-	(86)	-100.00%
7045 · Internet Service	-	-	-	178	178	-	0.00%
7050 · Computer Maintenance	-	350	-	-	-	-	0.00%
7089 · Membership Database Fees	-	-	9,000	6,600	6,600	-	0.00%
7195 · Other Gen & Adm Expense	-	-	431	-	-	-	0.00%
Total General & Administrative Expenses	-	350	9,431	6,864	6,778	(86)	-1.25%
Total Expenses	-	350	9,431	6,864	6,778	(86)	-1.25%
Net Profit (Loss)	-	(350)	(9,431)	(6,864)	(6,778)	\$ 86	-1.25%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
23 - Young Lawyers Division

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4051 · Meeting - Registration	-	(375)	-	-	-	-	0.00%
4081 · CLE - Registrations	450	370	2,613	-	-	-	0.00%
4200 · Seminar Profit/Loss	(107)	(29)	2,380	(21)	-	21	-100.00%
Total Revenue	343	(34)	4,993	(21)	-	21	-100.00%
Expenses							
Program Services							
5001 · Meeting Facility-external only	2,958	250	5,217	6,697	7,500	803	12.00%
5002 · Meeting facility-internal only	-	895	760	-	-	-	0.00%
5030 · Speaker Fees & Expenses	600	-	-	-	-	-	0.00%
5035 · Awards	5,101	2,541	4,091	676	1,200	524	77.39%
5037 · Grants/ contributions - general	7,420	3,000	3,050	3,303	5,300	1,997	60.45%
5060 · Program Special Activities	5,481	1,000	4,375	1,910	-	(1,910)	-100.00%
5063 · Special Event Expense	2,864	-	836	1,939	-	(1,939)	-100.00%
5064 · MCLE Fees Paid	2,113	41	362	400	-	(400)	-100.00%
5075 · Food & Bev-external costs only	8,344	10,817	26,967	34,459	33,755	(704)	-2.04%
5076 · Food & beverage - internal only	-	2,377	1,460	-	-	-	0.00%
5085 · Misc. Program Expense	472	668	1,100	-	-	-	0.00%
5095 · Wills for Heroes	831	794	2,082	11	-	(11)	-100.00%
5702 · Travel - Lodging	502	1,593	1,415	3,710	600	(3,110)	-83.83%
5703 · Travel - Transportation/Parking	952	1,418	1,550	1,431	200	(1,231)	-86.02%
5704 · Travel - Mileage Reimbursement	-	-	117	820	400	(420)	-51.20%
5705 · Travel - Per Diems	141	125	447	435	-	(435)	-100.00%
5706 · Travel - Meals	-	-	-	226	-	(226)	-100.00%
5805 · ABA Annual Meeting	225	-	-	125	3,000	2,875	2300.00%
5810 · ABA Mid Year Meeting	-	2,671	-	936	5,000	4,064	434.24%
5820 · ABA Annual Delegate	-	1,579	-	-	1,200	1,200	0.00%
5865 · Retreat	-	-	-	3,300	500	(2,800)	-84.85%
Total Program Services Expenses	38,004	29,769	53,829	60,378	58,655	(1,723)	-2.85%
General & Administrative							
7025 · Office Supplies	-	-	-	223	-	(223)	-100.00%
7040 · Copy/Printing Expense	-	-	-	462	-	(462)	-100.00%
7045 · Internet Service	323	323	54	243	325	82	33.84%
7050 · Computer Maintenance	-	-	1,125	894	1,020	126	14.16%
7055 · Computer Supplies & Small Equip	-	-	-	7,295	-	(7,295)	-100.00%
7110 · Publications/Subscriptions	-	593	-	-	-	-	0.00%
7120 · Membership/Dues	258	490	-	-	-	-	0.00%
7140 · Credit Card Merchant Fees	14	11	79	-	-	-	0.00%
7195 · Other Gen & Adm Expense	298	211	525	212	-	(212)	-100.00%
Total General & Administrative Expenses	893	1,628	1,783	9,328	1,345	(7,983)	-85.58%
Total Expenses	38,897	31,396	55,611	69,706	60,000	(9,706)	-13.92%
Other Income/Expense							
4120 · Grant Income	-	-	-	10,000	-	-	0.00%
Net Profit (Loss)	(38,554)	(31,430)	(50,618)	(59,727)	(60,000)	\$ 9,727	-16.29%

Utah State Bar
FY26 Final Budget
Based on Actual Results through 03/31/2025
25 - LSI

	Actual FY 2022 7/1/2021 6/30/2022	Actual FY 2023 7/1/2022 6/30/2023	Actual FY 2024 7/1/2023 6/30/2024	Projected FY 2025 7/1/2024 6/30/2025	Budget FY 2026 7/1/2025 6/30/2026	\$ Change 2025 Proj. vs 2026 Budg.	% Change 2025 Proj. vs 2026 Budg.
Revenue							
4005 · Admissions - Application Forms	-	-	7,750	1,500	1,500	1,500	0.00%
Total Revenue	-	-	7,750	1,500	1,500	1,500	0.00%
Expenses							
Program Services							
5075 · Food & Bev-external costs only	-	-	424	250	2,000	1,750	700.00%
5085 · Misc. Program Expense	-	-	63	-	-	-	0.00%
5703 · Travel - Transportation/Parking	-	-	84	25	50	25	100.00%
Total Program Services Expenses	-	-	571	275	2,050	1,775	645.45%
Salaries & Benefits							
5510 · Salaries/Wages	-	-	121,597	152,766	154,119	1,354	0.89%
5605 · Payroll Taxes	-	-	10,002	12,207	11,790	(416)	-3.41%
5610 · Health Insurance	-	-	10,203	14,957	14,873	(84)	-0.56%
5620 · Health Ins/Medical Reimb	-	-	681	1,200	1,200	-	0.00%
5630 · Dental Insurance	-	-	716	974	1,023	49	5.06%
5640 · Life & LTD Insurance	-	-	785	1,028	1,028	-	0.00%
5650 · Retirement Plan Contributions	-	-	3,646	14,328	15,412	1,084	7.56%
5655 · Retirement Plan Fees & Costs	-	-	699	773	800	27	3.46%
5660 · Training/Development	-	-	-	-	500	500	0.00%
Total Salaries/Benefit Expenses	-	-	148,330	198,232	200,744	2,512	1.27%
General & Administrative							
7025 · Office Supplies	-	-	13	50	52	2	4.00%
7035 · Postage/Mailing, net	-	-	1	1	-	(1)	-100.00%
7040 · Copy/Printing Expense	-	-	119	81	84	3	4.00%
7045 · Internet Service	-	-	188	-	-	-	0.00%
7050 · Computer Maintenance	-	-	6,375	6,298	6,999	701	11.14%
7055 · Computer Supplies & Small Equip	-	-	428	-	-	-	0.00%
7089 · Membership Database Fees	-	-	9,659	3,096	90	(3,006)	-97.10%
7100 · Telephone	-	-	-	1,533	330	(1,203)	-78.48%
7105 · Advertising	-	-	49	-	-	-	0.00%
7175 · O/S Consultants	-	-	4,358	3,250	3,000	(250)	-7.69%
7180 · Administrative Fee Expense	-	-	12	54	72	18	33.33%
Total General & Administrative Expenses	-	-	21,202	14,363	10,627	(3,736)	-26.01%
6015 · Janitorial Expense	-	-	-	702	744	42	6.00%
6020 · Heat	-	-	-	515	540	24	4.69%
6025 · Electricity	-	-	-	1,158	1,226	68	5.86%
6030 · Water/Sewer	-	-	-	311	329	19	6.08%
6035 · Outside Maintenance	-	-	-	376	399	23	6.02%
6040 · Building Repairs	-	-	-	253	268	15	6.02%
6045 · Bldg Mtncn Contracts	-	-	-	775	821	46	5.98%
6065 · Bldg Insurance/Fees	-	-	-	466	494	28	5.96%
6070 · Building & Improvements Depr	-	-	-	2,236	2,370	134	6.00%
6075 · Furniture & Fixtures Depr	-	-	-	446	473	27	5.95%
7065 · Computers, Equip & Sftwre Depr	-	-	-	861	913	52	6.03%
Total Building Overhead Expenses	-	-	-	8,098	8,576	478	5.90%
Total Expenses	-	-	170,102	220,968	221,998	1,029	0.47%
Other Income/Expense							
4120 · Grant Income	-	-	136,064	-	-	-	0.00%
Net Profit (Loss)	-	-	(162,352)	(219,468)	(220,498)	\$ 471	-0.21%

Utah State Bar Commission Meeting

T A B 2

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

FEBRUARY 14, 2025

**UTAH LAW AND JUSTICE CENTER
SALT LAKE CITY, UTAH**

In Attendance: President Cara Tangaro, Kim Cordova, Miriam Allred, Christian Clinger, Chrystal Mancuso-Smith, Mark Morris, Shawn Newell, Jess Couser, Olivia Shaughnessy.

Ex-Officio Members: Nate Alder (Zoom), Jennifer Carver, Erik Christiansen, Tiffany Shimada, Nick Stiles, Katie Woods.

Not in Attendance: Tom Bayles, Brett Chambers, Matt Hansen, Rick Hoffman, Tyler Young. Ex-Officio members: Andy Gonzalez, Ezzy Khaosanga, Dean Elizabeth Kronk Warner, Eli McCann, Britt Merrill, Dean David Moore.

Also in Attendance: Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, Finance Director Nathan Severin, Well Being Consultant Liz Silvestrini, Law Related Education Executive Director Princess Gutierrez, Jeff Holman

1. President's Welcome and Reports: Cara Tangaro

Ms. Tangaro introduced Ms. Couser for her first Commission Meeting as 3rd Division Commissioner.

1.1 NCBP Meeting Report: Kim Cordova

Ms. Cordova shared her experience at the NCBP meeting in Phoenix, including the presentation about AI in the legal profession and how it can be embraced. Additionally, many bars hold civic programs and aim to educate the public.

1.2 ABA House of Delegates Report: Tiffany Shimada

Ms. Shimada reported the themes at the ABA House of Delegates Conference, which felt very positive and great to gather in person. Big topics include the safety of the courts, Law School graduates with juvenile records, CLE credit for Mock Trials, YLD pushing for time off credit/paid time off. Mr. Christiansen, as ABA Board of Directors, shared that a portion of the ABA budget is from government grants and in turn, they have filed a lawsuit against the US government.

1.3 Legislative Update

Ms. Tangaro shared the GRC meetings every Tuesday at noon about all the bills that are on the schedule and have a discussion with all committee leaders. A call for action went

out to all lawyers about getting involved and giving feedback about what, if anything, could be changed to help revise some of the bills. The committee had a discussion on current and upcoming bills and how to move forward.

1.4 Spring Convention Report

Ms. Tangaro announced that the agenda is posted on the website, and hopes to see many of the commissioners in attendance. Ms. Wright will talk to Michelle Oldroyd about the commission splitting up the introduction of speakers and breakout rooms.

1.5 St. George Room Reservations Reminder

Ms. Tangaro reminded the Commission to book their lodging for the Spring Convention as soon as possible.

2. Action Items

2.1 Select Dorathy Merrill Brothers Award Recipient

Ms. Woods shared the process that the awards committee goes through when considering award nominations.

After discussion, Ms. Cordova made a motion to award Tara Isaacson as the Dorathy Merrill Brothers Award recipient. Ms. Tangaro seconded, and the motion was approved.

2.2 Select Raymond Uno Award Recipient

Ms. Woods shared the recommendation of the Awards Committee.

Ms. Cordova made a motion to award Abby Dizon-Maughan as the Raymond Uno Award recipient. Mr. Morris seconded, and the motion was unanimously approved.

2.3 Well-Being Impact Award

Ms. Woods reported the committee recommended Ms. Tangaro for the Well-Being Impact Award. Ms. Cordova made a motion to award Cara Tangaro as the Well-Being Impact Award recipient. Ms. Couser seconded, and the motion was unanimously approved.

2.4 Proposed Fractional Section: Jeff Holman

Mr. Holman reported that the Fractional Law is about practice between the in-house and out-of-house counsel. Looking for a section to address the unique position and practice of fractional law. The Commission discussed whether the section was needed because existing sections could meet the educational and networking requirements for the proposed section.

Mr. Clinger made a motion not to approve the creation of a new Fractional Law Section but encourage them to reapply in a few years. Mr. Morris seconded, and the motion was unanimously approved.

2.5 Section Administrative Fees: Elizabeth Wright and Nathan Severin

Ms. Wright reported that the Bar currently charges \$7 per section member to cover the Bar's administrative costs for each section. The Bar has charged this amount since at least 2005. The administrative support includes:

1. Time spent by the Finance Department collecting the dues, issuing checks, preparing monthly financial statements, and issuing payments on behalf of the sections.
2. IT Department support and website support.
3. Contract review and approval by General Counsel.
4. CLE staff time spent on section support, including section communications, mailings, e-mail notices, setting up events for registration, assisting with obtaining MCLE accreditation, entering attendance for CLEs, and ordering section lunches if needed.
5. Membership database resources.
6. Credit card fees.
7. Zoom account licenses.

For the 2025 licensing year, the traceable cost of these services was \$104,612 and the amount collected from sections for these services was \$65,576. Mr. Severin proposed a new proportional fee structure to cover the Bar's traceable costs for administrative support based on a percentage of revenue and member numbers.

Mr. Christiansen and Mr. Clinger recommended having a conversation with the sections before approving. Ms. Tangaro asked for talking points for the Commission to use when talking with their sections about this new fee structure, so the communication is uniform.

Ms. Tangaro made a motion to increase the new section administrative fee with a policy to review every three years. Ms. Allred seconded, and the motion was unanimously approved.

3. Information Items

3.2 New Well-being Consultant: Liz Silvestrini

Ms. Tangaro introduced Liz Silvestrini as the new Well-being Consultant. Ms. Silvestrini shared her passion and vision for the well-being committee and movement in the State of Utah and the Law profession.

3.2 Report from Law Related Education: Princess Gutierrez

Ms. Gutierrez gave an overview of the programs LRE runs for Utah students including Mock Trial, Peer Court and We the People. The programs teach students about the judiciary and the rule of law. Ms. Gutierrez also provided an update about staffing

changes, their financial audit, and policy review and program status within Law Related Education.

4. Additional Items

4.1 Judicial Counsel

Ms. Woods shared that the Judicial Counsel planned to order new computers later in the year. However, concerns about possible tariffs that would increase the cost by at least \$400,00, they asked the council members to vote to approve the immediate purchase of the computer. She advised that if the Bar also needs new tech to also rush those orders.

Adjourn

The Commission adjourned at 11:35 am

CONSENT AGENDA

The Commission approved by consent the following items:

- Minutes of the January 10, 2025 Commission Meeting

Board of Bar Commissioners
Attention: Cara Tangaro
Utah State Bar
645 South 200 East, Suite 310
Salt Lake City, Utah 84111-3834

Re: ***Fund for Client Protection
Meeting of March 28, 2025***

Dear President Tangaro:

The following is a report of the meeting of the Fund for Client Protection a/k/a Client Security Fund which was held March 28, 2025 at the Law and Justice Center. The members of the Committee who were present are Steve Farr, Kaitlyn Gibbs, Linda Barclay Mount, Robert Harrison, Joanna Bell, and Kathleen Jeffery. Also present were Christine Greenwood, Office of Professional Conduct Chief Disciplinary Counsel, and Diane Akiyama, Office of Professional Conduct Assistant Disciplinary Counsel, and Staff Liaison Christine Critchley. The Committee considered various claims and provides the following summary and recommendations:

A. **Claimant:** **Kimberly Evans**
 Involved Attorney: **Dale H. Boam**
 Disciplinary Status: **Resigned w/ discipline pending**

FACTS: Mr. Boam was hired by Ms. Evans to represent her on a child custody matter and file documents for a protective order. She paid Mr. Boam the sum of \$2,550 for his services. No meaningful work was done on her case.

RECOMMENDATION: The committee recommended that Ms. Evans be awarded the sum of \$2,550.

B. **Claimant:** **Michele Eastman**
 Involved Attorney: **Christopher J. Rogers #15248**
 Disciplinary Status: **Delicensed 5/09/2024**

FACTS: Ms. Eastman paid \$30,000 Bail for her nephew's release while waiting for his trial. After the bail was exonerated and sent to the nephew's attorney, Mr. Rogers, he was to return the money back to her. Mr. Rogers did not return the money and had used the money for his own purposes.

RECOMMENDATION: The committee recommended that Ms. Eastman be awarded the sum of \$20,000

C. **Claimant:** Susan Self
 Involved Attorney: Nicholas I. Chamberlain
 Disciplinary Status: Suspension 1-year

FACTS: Ms. Self hired Mr. Chamberlain to represent her in a Grandparent visitation legal matter. She paid Mr. Chamberlain the sum of \$3,561.50. Mr. Chamberlain filed some documents incorrectly and then failed to perform any other services.

RECOMMENDATION: The committee recommended that Ms. Self be awarded the sum of \$3,561.50.

D. **Claimant:** Husham Shammar
 Involved Attorney: Joseph C. Poulton
 Disciplinary Status: Interim Disability since 2/01/24

FACTS: Mr. Shammar hired Mr. Poulton to handle Immigration cases for his siblings. Mr. Poulton did not perform any legal services whatsoever but had been paid \$12,000 by the claimant, although there were only receipts for \$11,000.

RECOMMENDATION: The Committee recommends that Mr. Shammar be awarded the sum of \$11,000.

E. **Claimant:** Cesar Mora (Aguilera)
 Involved Attorney: Joseph C. Poulton
 Disciplinary Status: Interim Disability since 2/01/24

FACTS: Mr. Mora paid a fee of \$2,000 to Mr. Poulton to represent him in a deportation case and shortly after Mr. Poulton was placed on disability status and did not return Mr. Mora's retainer.

RECOMMENDATION: The Committee recommends that Mr. Mora be awarded \$2,000.

The Committee has made recommendations that \$39,111.50 be paid out as compensation for the above-referenced claims. With these payments, the Fund's balance would be approximately \$265,600. Please contact me with any comments or questions.

Sincerely,

UTAH STATE BAR FUND FOR CLIENT PROTECTION
/s/ Steve Farr
Acting Committee Chair

SWF/
cc: Committee Members in Attendance

Board of Bar Commissioners
Attention: Cara Tangaro
Utah State Bar
645 South 200 East, Suite 310
Salt Lake City, Utah 84111-3834

Re: ***Fund for Client Protection
Meeting of April 25, 2025***

Dear President Tangaro:

The following is a report of the meeting of the Fund for Client Protection a/k/a Client Security Fund which was held April 25, 2025 at the Law and Justice Center. The members of the Committee who were present are Steve Farr, Linda Barclay Mount, Robert Harrison, David Leta, and Trevor Sanders. Also present were Barbara Townsend, Office of Professional Conduct Assistant Disciplinary Counsel, and Staff Liaison Christine Critchley. The Committee considered various claims and provides the following summary and recommendations:

A. **Claimant:** **Asaad Alsaleh**
 Involved Attorney: **Nicholas I. Chamberlain**
 Disciplinary Status: **Suspended 1-Year**

FACTS: Mr. Chamberlain was hired by Mr. Alsaleh to represent him on an immigration matter and file documents for family members. Mr. Alsaleh paid Mr. Chamberlain the sum of \$2,500 for his services. No meaningful work was done on his case.

RECOMMENDATION: The Committee unanimously recommended that Mr. Alsaleh be awarded the sum of \$2,500.

B. **Claimant:** **Shawn Christensen**
 Involved Attorney: **Nicholas I. Chamberlain**
 Disciplinary Status: **Suspension – 1-year**

FACTS: Mr. Christensen paid \$4,400 to Mr. Chamberlain for representation on a child custody matter. No meaningful services were provided.

RECOMMENDATION: The Committee unanimously recommended that Mr. Christensen be awarded the sum of \$4,400.

C. **Claimant:** **Richard Ortiz**
 Involved Attorney: **Nicholas I. Chamberlain**
 Disciplinary Status: **Suspension 1-year**

FACTS: Mr. Ortiz hired Mr. Chamberlain to represent him in a child visitation legal matter. He paid Mr. Chamberlain the sum of \$2,200. The Committee found that Mr. chamberlain had done some work on the case but then failed to perform any other services.

RECOMMENDATION: The Committee unanimously recommended that Mr. Ortiz be awarded the sum of \$1,800.

D. **Claimant:** **Megan Norris**
 Involved Attorney: **Nicholas I. Chamberlain**
 Disciplinary Status: **Suspension 1-year**

FACTS: Ms. Norris failed to appear to the hearing, and the committee did try to contact her during the hearing, but she did not respond. The case will be tabled for a future hearing.

RECOMMENDATION: The Committee unanimously recommends that the case be rescheduled.

E. **Claimant:** **Brittany Baldwin**
 Involved Attorney: **Nicholas I. Chamberlain**
 Disciplinary Status: **Suspension 1-year**

FACTS: Ms. Baldwin paid a fee of \$3,150 to Mr. Chamberlain to represent her in a juvenile court matter. Chamberlain performed no meaningful legal services and did not return her retainer. The Committee unanimously voted to award \$3,150 to Ms. Baldwin.

RECOMMENDATION: The Committee recommends that Ms. Baldwin be awarded \$3,150.

F. **Claimant:** **William Aud**
 Involved Attorney: **Richard L. King**
 Disciplinary Status: **Deceased 1/04/2025**

FACTS: Mr. Aud retained the services of Richard L. King. He paid Mr. King \$20,000 on 10/09/24 to represent him in a criminal case involving two felonies. Mr. King made some virtual court appearances, and the claimant testified that the reasonable value of Mr. King's services prior to Mr. King's death was worth \$5,000. The Committee unanimously recommends Mr. Aud be awarded the sum of \$15,000.

RECOMMENDATION: The Committee recommends that Mr. Aud be awarded \$15,000.

G. Claimant: Richard Davenport
Involved Attorney: Richard L. King
Disciplinary Status: Deceased 1/04/2025

FACTS: Mr. Davenport retained the services of Richard L. King. He paid Mr. King \$17,000 to represent him in a criminal case involving several felonies. Mr. King did some work on the case and the Committee deemed the value of Mr. King's services prior to Mr. King's death was worth \$2,000. The Committee unanimously recommends Mr. Davenport be awarded the sum of \$15,000.

RECOMMENDATION: The Committee recommends that Mr. Davenport be awarded \$15,000.

H. Claimant: Trenton Atwood
Involved Attorney: Richard L. King
Disciplinary Status: Deceased 1/04/2025

FACTS: Mr. Atwood retained the services of Richard L. King. He paid Mr. King \$9,000 on 11/19/24 to represent him in a two criminal case involving an account of Lewdness in Vernal City, and to defend a Lewdness case from Uintah County. Mr. King did some initial work on the case but passed away before he could represent him in court. The Committee deemed the value of Mr. King's services prior to Mr. King's death was worth \$500. The Committee unanimously recommends Mr. Atwood be awarded the sum of \$8,500.

RECOMMENDATION: The Committee recommends that Mr. Atwood be awarded \$8,500.

The Committee has made recommendations that \$50,350 be paid out as compensation for the above-referenced claims. With these payments, the Fund's balance would be approximately \$215,250. Please contact me with any comments or questions.

Sincerely,

UTAH STATE BAR FUND FOR CLIENT PROTECTION
/s/ Steve Farr
Acting Committee Chair

SWF/

cc: Committee members in attendance

Utah State Bar Commission Meeting

T A B 3

UTAH STATE BAR
Budget and Finance Committee
Financial Results as of March 31, 2025
and for the nine months then ended

FINANCIAL STATEMENT HIGHLIGHTS

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

	Actual	Budget	Fav (unfav) \$ Variance	Fav (unfav) % Variance
YTD Revenue	7,130,741	7,130,438	303	0%
YTD Expenses	6,085,580	6,026,060	(59,520)	-1%
YTD Net Profit/(Loss)	1,045,162	1,104,378	(59,217)	-5%

YTD net profit is \$1,045,162 and is \$(59,217) less than budgeted.

YTD Net Profit –Cash Basis: Adding back year-to-date depreciation expense of \$130,643 and deducting capital expenditures of \$111,044 the cash basis year-to-date net profit is \$19,599 higher.

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

Admissions: Admissions revenue for attorney exam fees and laptop fees has fallen short of budgeted amounts through March by (\$36,648). Laptop fees were also budgeted to be increased this fiscal year; however, this adjustment did not happen, leading to a 69% unfavorable budget-to actual for that revenue category. This is being monitored, but the expectation is that these trends will continue through the end of the fiscal year. Expenses are right on track to hit 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 \$22,718 YTD.

CLE: In-Person CLE Registrations are trending more popular than video library sales, which has been a trend since the end of COVID. Total budgeted revenue YTD has picked up and is 17% higher than budgeted. Expenses are just barely over budget at 2% or (\$7,388).

Summer Convention: The Summer Convention's revenue is (\$8,837) less than budgeted attributable to registration fees, while expenses are essentially flat at \$2,961 more than budgeted, netting a profit of \$12,227.

Fall Forum: The Fall Forum was a two-day event, and thus incurred more costs than in the prior fiscal year. Although the Fall Forum is not expected to close with a net loss, currently at a \$12,189 profit.

**UTAH STATE BAR
Budget and Finance Committee
Financial Results as of March 31, 2025
and for the nine 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	\$3,500,022

Estimated current cash reserve as of February 28, 2025	<u>\$4,225,112</u>
Sufficient/ (Deficient) Cash Reserve	<u>\$ 725,090</u>

**Utah State Bar
Income Statement
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
Admissions	571,190	566,645	619,148	(52,503)	92%	704,655	80%
NLTP	63,213	57,750	64,705	(6,955)	89%	81,531	71%
LPP	1,708	7,778	1,180	6,598	659%	1,728	450%
OPC	20,043	31,665	24,442	7,224	130%	37,160	85%
CLE	410,613	425,676	363,766	61,910	117%	653,768	65%
Summer Convention	56,087	52,240	61,077	(8,837)	86%	61,077	86%
Fall Forum	93,925	132,070	213,925	(81,855)	62%	213,925	62%
Spring Convention	118,085	165,698	203,085	(37,387)	82%	203,085	82%
Member Services	265,768	294,104	273,811	20,293	107%	323,751	91%
Public Services	37,479	74,530	10,231	64,299	728%	65,164	114%
Bar Operations	5,123,899	5,188,909	5,143,993	44,916	101%	5,354,656	97%
Facilities	113,302	132,177	148,414	(16,237)	89%	207,086	64%
Innovation in Law	98,443	1,500	2,661	(1,161)	55%	5,500	27%
Total Revenue	6,973,756	7,130,741	7,130,438	303	100%	7,913,085	90%
Expenses							
Admissions	485,527	515,682	513,881	(1,801)	100%	635,844	81%
NLTP	49,782	59,453	56,408	(3,045)	105%	74,101	80%
LPP	55,264	50,206	66,327	16,120	76%	81,491	62%
OPC	1,241,294	1,275,948	1,292,039	16,091	99%	1,716,979	74%
CLE	429,531	421,598	414,209	(7,388)	102%	699,838	60%
Summer Convention	23,749	40,013	37,052	(2,961)	108%	37,052	108%
Fall Forum	75,711	119,881	78,512	(41,369)	163%	78,512	153%
Spring Convention	101,900	105,719	80,834	(24,885)	131%	113,832	93%
Member Services	720,919	772,003	741,003	(31,000)	104%	987,659	78%
Public Services	560,119	472,082	440,016	(32,066)	107%	550,182	86%
Bar Operations	1,691,864	1,733,755	1,779,274	45,520	97%	2,402,613	72%
Facilities	333,899	352,619	354,225	1,606	100%	480,568	73%
Innovation in Law	119,385	186,389	172,279	5,890	97%	227,821	73%
Total Expenses	5,888,944	6,085,349	6,026,060	(59,289)	101%	8,086,493	75%
Other							
Gain (Loss) - Disposal Of Assets	-	(231)	-	-	-	-	-
Net Profit (Loss)	\$ 1,084,812	\$ 1,045,162	\$ 1,104,378	\$ (59,217)	95%	\$ (173,408)	-603%
Depreciation	114,546	130,643	117,106	(13,537)	112%	156,142	
Cash increase (decrease) from operations	1,094,641	1,173,265	1,173,265			(17,266)	
Changes in operating assets/liabilities	(3,042,682)	(4,043,164)	(4,043,164)			20,000	
Capital expenditures	(58,589)	(111,044)	(52,000)	(59,044)	214%	(52,000)	
Net change in cash	\$ (2,006,630)	\$ (2,980,942)	\$ (2,921,898)	\$ (59,044)	102%	\$ (49,266)	

Utah State Bar
Income Statement - Consolidated By Account
March 31, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	192,525	192,150	205,862	(13,712)	93%	207,627	93%
4002 · Admissions - Attorney Exam Fees	61,825	43,775	66,711	(22,936)	66%	70,380	62%
4003 · Admissions - Retake Fees	16,825	23,900	12,593	11,307	190%	18,169	132%
4004 · Admissions - Laptop Fees	91,258	90,003	128,919	(38,916)	70%	136,265	66%
4005 · Admissions - Application Forms	10,325	7,500	9,368	(1,868)	80%	12,207	61%
4006 · Transfer App Fees	62,500	66,450	55,780	10,670	119%	80,414	83%
4008 · Attorney - Motion	97,775	113,050	104,425	8,625	108%	137,107	82%
4009 · House Counsel	16,150	11,900	14,767	(2,867)	81%	20,208	59%
4010 · Section/Local Bar Support fees	107,281	82,423	110,077	(27,654)	75%	110,077	75%
4011 · Admissions LPP	1,400	900	852	48	106%	1,400	64%
4020 · NLTP Fees	63,450	57,750	64,705	(6,955)	89%	81,531	71%
4021 · Lic Fees > 3 Years	3,896,530	3,971,240	3,981,466	(10,226)	100%	4,015,774	99%
4022 · Lic Fees < 3 Years	209,485	235,110	205,735	29,375	114%	226,299	104%
4023 · Lic Fees - House Counsel	59,335	62,865	60,383	2,482	104%	63,411	99%
4024 · Lic Fees LPP	5,360	6,275	5,139	1,136	122%	5,894	106%
4025 · Pro Hac Vice Fees	171,975	156,300	186,660	(30,360)	84%	250,781	62%
4026 · Lic Fees - Inactive/FS	119,160	120,160	120,597	(437)	100%	121,543	99%
4027 · Lic Fees - Inactive/NS	220,815	220,185	225,528	(5,343)	98%	226,494	97%
4030 · Certs of Good Standing	15,100	15,820	15,303	517	103%	21,423	74%
4039 · Room Rental-All parties	37,245	44,775	45,793	(1,018)	98%	61,598	73%
4042 · Food & Beverage Rev-All Parties	55,895	54,830	68,820	(13,991)	80%	101,187	54%
4051 · Meeting - Registration	196,662	241,040	396,662	(155,622)	61%	396,662	61%
4052 · Meeting - Sponsor Revenue	84,950	105,550	79,353	26,197	133%	87,398	121%
4053 · Meeting - Vendor Revenue	24,525	37,460	24,525	12,935	153%	24,525	153%
4061 · Advertising Revenue	167,773	211,527	175,991	35,536	120%	221,566	95%
4063 · Modest Means revenue	6,275	7,350	3,596	3,754	204%	5,000	147%
4071 · Mem Benefits - Lexis	632	316	639	(323)	50%	957	33%
4072 · Royalty Inc - Bar J, MBNA, LM,M	9,723	5,746	7,116	(1,370)	81%	11,163	51%
4081 · CLE - Registrations	291,907	378,329	247,148	131,181	153%	475,000	80%
4082 · CLE - Video Library Sales	30,244	22,969	12,033	10,935	191%	36,436	63%
4090 · Tenant Rent	19,000	31,500	31,500	-	100%	42,000	75%
4095 · Miscellaneous Income	18,894	46,752	29,980	16,772	156%	33,904	138%
4096 · Late Fees	85,800	75,100	84,866	(9,766)	88%	88,905	84%
4104 · In Kind Rev-Facilities & Other	-	1,100	-	1,100	-	-	0%
4200 · Seminar Profit/Loss	60,274	6,052	90,303	(84,252)	7%	129,429	5%
Investment income	320,768	308,520	232,500	76,020	133%	310,000	100%
Total Revenue	6,849,563	7,062,601	7,130,438	(67,837)	99%	7,859,944	90%
Program Service Expenses							
5001 · Meeting Facility-external only	67,588	95,224	64,849	(30,374)	147%	76,929	124%
5002 · Meeting facility-internal only	20,201	22,523	22,532	9	100%	28,658	79%
5013 · ExamSoft	29,929	21,858	29,929	8,071	73%	29,929	73%
5014 · Questions	65,836	75,254	68,146	(7,108)	110%	68,147	110%
5015 · Investigations	675	225	674	449	33%	900	25%
5016 · Credit Checks	1,815	2,408	1,599	(809)	151%	3,237	74%
5017 · Medical Exam	160	819	46	(773)	1780%	320	256%
5025 · Temp Labor/Proctors	8,002	5,446	7,856	2,410	69%	7,856	69%
5030 · Speaker Fees & Expenses	12,713	7,500	5,820	(1,680)	129%	12,250	61%
5031 · Speaker Reimb. - Receipt Req'd	12,295	17,510	8,823	(8,687)	198%	15,345	114%
5035 · Awards	5,324	17,302	3,375	(13,927)	513%	5,511	314%
5037 · Grants/ contributions - general	34,100	7,038	35,797	28,759	20%	41,550	17%
5040 · Witness & Hearing Expense	266	680	972	291	70%	1,620	42%
5041 · Process Serving	894	441	1,049	608	42%	1,049	42%
5046 · Court Reporting	2,243	3,266	1,625	(1,641)	201%	2,603	126%
5047 · Casemaker	40,149	39,382	40,574	1,193	97%	54,291	73%
5055 · Legislative Expense	48,708	64,750	48,708	(16,042)	133%	63,708	102%
5060 · Program Special Activities	(17,287)	43,767	-	(43,767)	-	-	0%
5061 · LRE - Bar Support	60,000	70,000	70,000	-	100%	70,000	100%
5062 · Law Day	-	-	375	375	0%	13,652	0%
5063 · Special Event Expense	21,690	7,411	13,348	5,937	56%	13,500	55%
5064 · MCLE Fees Paid	34,975	28,042	25,361	(2,682)	111%	47,959	58%
5070 · Equipment Rental	33,111	69,497	26,181	(43,316)	265%	37,128	187%
5075 · Food & Bev-external costs only	292,518	286,555	265,037	(21,517)	108%	423,048	68%
5076 · Food & beverage - internal only	37,521	39,146	38,226	(920)	102%	51,556	76%
5079 · Soft Drinks	6,460	4,250	5,702	1,452	75%	7,216	59%
5084 · In Kind Exp-Facilities & other	-	6	-	(6)	-	-	-
5085 · Misc. Program Expense	4,402	7	125	118	6%	125	6%
5090 · Commission Expense	33,544	38,002	33,543	(4,459)	113%	44,725	85%

Utah State Bar
Income Statement - Consolidated By Account
March 31, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5099 · Blomquist Hale	244,911	-	-	-		-	0%
5100 · Wellness Benefits	-	237,116	244,170	7,054	97%	325,560	73%
5702 · Travel - Lodging	33,544	20,380	40,298	19,918	51%	47,272	43%
5703 · Travel - Transportation/Parking	12,016	9,776	21,352	11,576	46%	26,600	37%
5704 · Travel - Mileage Reimbursement	4,893	4,779	5,174	395	92%	6,559	73%
5705 · Travel - Per Diems	3,114	3,157	2,783	(374)	113%	4,032	78%
5706 · Travel - Meals	-	1	675	675	0%	900	0%
5707 · Travel - Commission Mtgs	27,783	32,379	19,875	(12,504)	163%	26,500	122%
5805 · ABA Annual Meeting	4,309	11,197	8,261	(2,936)	136%	9,145	122%
5810 · ABA Mid Year Meeting	4,277	10,501	7,500	(3,001)	140%	7,500	140%
5815 · Commission/Education	-	6,375	15,375	9,000	41%	20,500	31%
5820 · ABA Annual Delegate	-	4,859	2,500	(2,359)	194%	2,500	194%
5840 · President's Expense	13,500	13,500	13,500	-	100%	18,000	75%
5850 · Leadership Academy	7,160	11,552	16,000	4,448	72%	16,000	72%
5865 · Retreat	41,519	25,754	42,000	16,246	61%	45,300	57%
5866 · Wellbeing Committee	90,242	48,250	30,323	(17,927)	159%	30,323	159%
5960 · Overhead Allocation - Seminars	-	-	(733)	(733)	0%	0	0%
5970 · Event Revenue Sharing - 3rd Pty	45,997	28,455	43,998	15,544	65%	93,066	31%
Total Program Service Expenses	1,395,898	1,440,834	1,338,821	(102,013)	108%	1,820,237	79%
Salaries & Benefit Expenses							
5510 · Salaries/Wages	2,664,086	2,763,408.05	2,793,606	30,198	99%	3,696,984	75%
5605 · Payroll Taxes	212,623	215,636	223,554	7,918	96%	295,759	73%
5610 · Health Insurance	230,727	239,355	261,838	22,483	91%	354,690	67%
5620 · Health Ins/Medical Reimb	9,653	11,606	9,864	(1,742)	118%	13,156	88%
5630 · Dental Insurance	13,074	13,197	12,656	(542)	104%	16,791	79%
5640 · Life & LTD Insurance	16,057	16,400	16,075	(325)	102%	21,369	77%
5645 · Workman's Comp Insurance	2,395	2,554	1,890	(663)	135%	2,520	101%
5650 · Retirement Plan Contributions	196,718	206,638	238,179	31,540	87%	318,597	65%
5655 · Retirement Plan Fees & Costs	4,500	11,959	11,050	(909)	108%	14,733	81%
5660 · Training/Development	5,554	7,805	8,995	1,190	87%	10,511	74%
Total Salaries & Benefit Expenses	3,355,409	3,488,558	3,577,721	89,163	98%	4,745,131	74%
General & Administrative Expenses							
6680 · Commercial Credit Card Rebate	(2,030)	(2,140)	(969)	1,171	-221%	(2,071)	103%
7025 · Office Supplies	15,405	12,593	13,531	939	93%	18,184	69%
7033 · Operating Meeting Supplies	4,065	3,467	3,834	367	90%	5,035	69%
7035 · Postage/Mailing, net	40,987	52,847	50,644	(2,203)	104%	63,828	83%
7040 · Copy/Printing Expense	110,373	113,121	109,895	(3,226)	103%	140,602	80%
7041 · Copy/Print revenue	(13,406)	(5,248)	(12,984)	(7,736)	40%	(17,228)	30%
7045 · Internet Service	17,977	1,666	18,848	17,183	9%	21,562	8%
7050 · Computer Maintenance	170,209	166,618	186,671	20,053	89%	247,042	67%
7055 · Computer Supplies & Small Equip	9,811	12,458	9,101	(3,357)	137%	10,359	120%
7089 · Membership Database Fees	110,756	107,269	111,473	4,204	96%	148,374	72%
7100 · Telephone	37,743	25,549	25,548	(0)	100%	33,917	75%
7105 · Advertising	9,172	817	12,456	11,640	7%	16,581	5%
7110 · Publications/Subscriptions	10,001	7,384	8,839	1,455	84%	11,580	64%
7115 · Public Relations	-	1,200	-	(1,200)		-	0%
7120 · Membership/Dues	13,871	12,145	13,262	1,118	92%	13,556	90%
7135 · Bank Service Charges	297	2,046	1,125	(921)	182%	1,500	136%
7136 · ILM Service Charges	15,743	15,205	15,875	670	96%	20,251	75%
7140 · Credit Card Merchant Fees	84,502	93,327	74,388	(18,939)	125%	184,297	51%
7141 · Credit Card surcharge	(3,001)	(2,997)	(2,335)	662	128%	(3,069)	98%
7150 · E&O/Off & Dir Insurance	55,998	55,238	55,862	624	99%	74,487	74%
7160 · Audit Expense	42,586	43,291	43,438	147	100%	43,438	100%
7175 · O/S Consultants	73,135	68,025	22,934	(45,091)	297%	26,804	254%
7176 · Bar Litigation	7,319	9,441	11,959	2,519	79%	14,265	66%
7179 · Payroll Adm Fees	6,785	10,120	5,868	(4,252)	172%	7,824	129%
7180 · Administrative Fee Expense	1,212	1,014	1,274	260	80%	1,699	60%
7190 · Lease Interest Expense	2,224	1,769	1,769	-	100%	2,864	62%
7195 · Other Gen & Adm Expense	9,481	11,061	9,135	(1,926)	121%	12,963	85%
Total General & Administrative Expenses	831,308	822,846	794,493	(28,354)	104%	1,103,818	75%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	11,577	20,458	11,711	(8,747)	175%	15,754	130%
Total In Kind Expenses	11,577	20,458	11,711	(8,747)	175%	15,754	130%
Building Overhead Expenses							
6015 · Janitorial Expense	23,427	25,737	23,583	(2,154)	109%	31,445	82%

Utah State Bar
Income Statement - Consolidated By Account
March 31, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
6020 · Heat	24,944	16,347	25,321	8,974	65%	33,355	49%
6025 · Electricity	36,770	43,034	37,299	(5,735)	115%	49,641	87%
6030 · Water/Sewer	9,549	11,967	8,684	(3,283)	138%	11,599	103%
6035 · Outside Maintenance	18,822	10,744	21,838	11,094	49%	29,117	37%
6040 · Building Repairs	10,472	8,594	10,584	1,990	81%	14,112	61%
6045 · Bldg Mtncn Contracts	18,918	29,902	21,595	(8,307)	138%	28,793	104%
6055 · Real Property Taxes	18,820	17,800	18,198	398	98%	24,000	74%
6060 · Personal Property Taxes	1,300	1,564	1,164	(400)	134%	1,500	104%
6065 · Bldg Insurance/Fees	17,186	16,320	17,941	1,621	91%	23,921	68%
6070 · Building & Improvements Depr	70,558	81,973	75,293	(6,680)	109%	100,391	82%
6075 · Furniture & Fixtures Depr	14,641	16,205	15,501	(705)	105%	20,668	78%
7065 · Computers, Equip & Sftwre Depr	29,348	32,464	26,312	(6,152)	123%	35,083	93%
Total Building Overhead Expenses	294,754	312,652	303,313	(9,339)	103%	403,625	77%
Total Expenses	5,888,944	6,085,349	6,026,060	(59,289)	101%	8,086,493	75%
Other							
4300 · Gain (Loss) - Disposal Of Assets	-	(231)	-	(231)		-	0%
4120 · Grant Income	124,193	68,140	-	68,140		53,141	128%
	124,193	67,909	-	67,909	0%	53,141	128%
Net Profit (Loss)	\$ 1,084,812	1,045,162	\$ 1,104,378	\$ (59,217)	95%	\$ (173,408)	-603%

**Utah State Bar
Admissions
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	192,525	192,150	205,862	(13,712)	93%	207,627	93%
4002 · Admissions - Attorney Exam Fees	61,825	43,775	66,711	(22,936)	66%	70,380	62%
4003 · Admissions - Retake Fees	16,825	23,900	12,593	11,307	190%	18,169	132%
4004 · Admissions - Laptop Fees	91,200	89,400	128,860	(39,460)	69%	136,207	66%
4005 · Admissions - Application Forms	6,575	6,000	6,707	(707)	89%	6,707	89%
4006 · Transfer App Fees	62,500	66,450	55,780	10,670	119%	80,414	83%
4008 · Attorney - Motion	97,775	113,050	104,425	8,625	108%	137,107	82%
4009 · House Counsel	16,150	11,900	14,767	(2,867)	81%	20,208	59%
4095 · Miscellaneous Income	4,115	3,420	4,145	(725)	83%	6,136	56%
4096 · Late Fees	21,700	16,600	19,298	(2,698)	86%	21,700	76%
4200 · Seminar Profit/Loss	-	-	-	-		-	
Total Revenue	571,190	566,645	619,148	(52,503)	92%	704,655	81%
Expenses							
Program Services	152,958	166,638	158,208	(8,430)	105%	165,520	101%
Salaries & Benefits	243,754	263,737	263,075	(662)	100%	349,499	75%
General & Administrative	71,985	68,237	76,071	7,833	90%	98,819	69%
Building Overhead	16,830	17,069	16,527	(542)	103%	22,006	78%
Total Expenses	485,527	515,682	513,881	(1,801)	100%	635,844	81%
Net Profit (Loss)	\$ 85,663	\$ 50,963	\$ 105,266	\$ (54,304)	48%	\$ 68,811	74%

**Utah State Bar
NLTP
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4020 · NLTP Fees	63,450	57,750	64,705	(6,955)	89%	81,531	71%
4081 · CLE - Registrations	-	-	-	-	-	-	-
4096 · Late Fees	-	-	-	-	-	-	-
4200 · Seminar Profit/Loss	(237)	-	-	-	-	-	-
Total Revenue	63,213	57,750	64,705	(6,955)	89%	81,531	71%
Expenses							
Program Services	1,607	793	2,015	1,222	39%	2,015	39%
Salaries & Benefits	31,020	43,644	37,889	(5,755)	115%	50,344	87%
General & Administrative	13,568	13,813	15,339	1,526	90%	20,192	68%
Building Overhead	3,588	1,202	1,164	(39)	103%	1,550	78%
Total Expenses	49,782	59,453	56,408	(3,045)	105%	74,101	80%
Net Profit (Loss)	\$ 13,431	\$ (1,703)	\$ 8,297	\$ (10,000)	-21%	\$ 7,430	-23%

**Utah State Bar
LPP
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4004 · Admissions - Laptop Fees	58	603	59	544	1027%	59	1027%
4011 · Admissions LPP	1,400	900	852	48	106%	1,400	64%
4024 · Lic Fees LPP	200	6,275	269	6,006	2332%	269	2332%
Total Revenue	1,658	7,778	1,180	6,598		1,728	450%
Expenses							
Program Services	20,217	16,550	20,219	3,669	82%	20,219	82%
Salaries & Benefits	27,397	27,141	37,762	10,621	72%	50,191	54%
General & Administrative	4,781	5,313	7,181	1,868	74%	9,531	56%
Building Overhead	2,870	1,202	1,164	(38)	103%	1,550	78%
Total Expenses	55,264	50,206	66,327	16,120	76%	81,491	62%
Net Profit (Loss)	\$ (53,607)	\$ (42,429)	\$ (65,147)	\$ 22,718	65%	\$ (79,764)	53%

**Utah State Bar
OPC
March 31, 2025**

Revenue
4095 · Miscellaneous Income
4200 · Seminar Profit/Loss
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
2,469	2,600	3,752	(1,152)	69%
17,575	29,065	20,689	8,376	140%
20,043	31,665	24,442	7,224	130%
7,112	12,925	11,364	(1,561)	114%
1,062,290	1,105,541	1,119,768	14,228	99%
109,508	100,305	105,547	5,242	95%
62,384	57,177	55,360	(1,817)	103%
1,241,294	1,275,948	1,292,039	16,091	99%
\$ (1,221,250)	\$ (1,244,283)	\$ (1,267,597)	\$ 23,314	98%

Total Budget	YTD % of Tot Budget
4,969	52%
32,192	90%
37,160	85%
15,420	84%
1,489,075	74%
138,767	72%
73,716	78%
1,716,979	74%
\$ (1,679,818)	74%

**Utah State Bar
CLE
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	49,750	45,700	44,153	1,547	104%	52,198	88%
4081 · CLE - Registrations	291,907	378,329	247,148	131,181	153%	475,000	80%
4082 · CLE - Video Library Sales	30,244	22,969	12,033	10,935	191%	36,436	63%
4095 · Miscellaneous Income	20	-	-	-		-	
4104 · In Kind Rev-Facilities & Other	-	1,100	-	1,100		-	
4200 · Seminar Profit/Loss	38,692	(22,421)	60,432	(82,853)	-37%	87,666	-26%
Total Revenue	410,613	425,676	363,766	61,910	117%	599,102	71%
Expenses							
Program Services	254,646	245,395	233,063	(12,331)	105%	456,399	54%
Salaries & Benefits	118,206	129,373	128,793	(579)	100%	171,160	76%
General & Administrative	46,297	37,038	42,688	5,650	87%	59,494	62%
Building Overhead	10,381	9,792	9,665	(127)	101%	12,785	77%
Total Expenses	429,531	421,598	414,209	(7,388)	102%	699,838	60%
Net Profit (Loss)	\$ (18,918)	\$ 4,079	\$ (50,443)	\$ 54,522	-8%	\$ (100,736)	-4%

**Utah State Bar
Summer Convention
March 31, 2025**

Revenue

4051 · Meeting - Registration
4052 · Meeting - Sponsor Revenue
4053 · Meeting - Vendor Revenue
4054 · Meeting - Material Sales
4055 · Meeting - Sp Ev Registration
4095 · Miscellaneous Income
Total Revenue

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget
50,077	39,990	50,077	(10,087)	80%
1,000	2,250	1,000	1,250	225%
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,010	10,000	10,000	-	100%
56,087	52,240	61,077	(8,837)	86%
21,353	36,345	33,281	(3,064)	109%
736	406	755	349	54%
1,661	2,262	3,016	754	75%
-	1,000	-	(1,000)	-
-	-	-	-	-
23,749	40,013	37,052	(2,961)	108%
\$ 32,338	\$ 12,227	\$ 24,025	\$ (11,798)	51%

Expenses

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

Total Budget	YTD % of Tot Budget
50,077	80%
1,000	225%
-	-
-	-
10,000	100%
61,077	86%
33,281	109%
755	54%
3,016	75%
-	-
-	-
37,052	108%
\$ 24,025	51%

Net Profit (Loss)

**Utah State Bar
Fall Forum
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	56,150	80,590	176,150	(95,560)	46%	176,150	46%
4052 · Meeting - Sponsor Revenue	23,900	21,600	23,900	(2,300)	90%	23,900	-
4053 · Meeting - Vendor Revenue	8,875	14,880	8,875	6,005	168%	8,875	168%
4055 · Meeting - Sp Ev Registration	-	-	-	-	-	-	-
4095 · Miscellaneous Income	5,000	15,000	5,000	10,000	300%	5,000	-
Total Revenue	93,925	132,070	213,925	(81,855)	62%	213,925	62%
Expenses							
Program Services	70,542	111,445	73,215	(38,231)	152%	73,215	152%
Salaries & Benefits	1,879	2,399	1,941	(458)	124%	1,941	124%
General & Administrative	3,291	3,037	3,356	319	90%	3,356	90%
In Kind	-	3,000	-	(3,000)	-	-	-
Building Overhead	-	-	-	-	-	-	-
Total Expenses	75,711	119,881	78,512	(41,369)	163%	78,512	153%
Net Profit (Loss)	\$ 18,214	\$ 12,189	\$ 135,413	\$ (123,224)	9%	\$ 135,413	9%

**Utah State Bar
Spring Convention
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	90,435	107,360	170,435	(63,075)	63%	170,435	63%
4052 · Meeting - Sponsor Revenue	10,300	16,400	10,300	6,100	159%	10,300	159%
4053 · Meeting - Vendor Revenue	15,650	22,080	15,650	6,430	141%	15,650	141%
4054 · Meeting - Material Sales	-	-	-	-	-	-	0%
4055 · Meeting - Sp Ev Registration	1,700	4,858	1,700	3,158	286%	1,700	286%
4095 · Miscellaneous Income	-	15,000	5,000	10,000	300%	5,000	300%
Total Revenue	118,085	165,698	203,085	(37,387)	82%	203,085	82%
Expenses							
Program Services	90,431	95,065	71,626	(23,440)	133%	99,938	95%
Salaries & Benefits	6,864	3,630	6,131	2,501	59%	9,197	39%
General & Administrative	4,605	4,024	3,077	(947)	131%	4,697	86%
In Kind	-	3,000	-	(3,000)	-	-	0%
Building Overhead	-	-	-	-	-	-	-
Total Expenses	101,900	105,719	80,834	(24,885)	131%	113,832	93%
Net Profit (Loss)	\$ 16,185	\$ 59,979	\$ 122,251	\$ (62,272)	49%	\$ 89,253	67%

**Utah State Bar
Member Services
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	87,661	66,535	90,065	(23,530)	74%	90,065	74%
4061 · Advertising Revenue	167,773	211,527	175,991	35,536	120%	221,566	95%
4071 · Mem Benefits - Lexis	632	316	639	(323)	50%	957	33%
4072 · Royalty Inc - Bar J, MBNA, LM,M	9,723	5,746	7,116	(1,370)	81%	11,163	51%
4095 · Miscellaneous Income	-	-	-	-	-	-	-
4120 · Grant Income	-	10,000	-	10,000	-	-	-
4200 · Seminar Profit/Loss	(21)	(21)	-	(21)	-	-	-
Total Revenue	265,768	294,104	273,811	20,293	107%	323,751	91%
Expenses							
Program Services	402,168	426,712	406,565	(20,147)	105%	553,297	77%
Salaries & Benefits	140,221	169,922	156,723	(13,199)	108%	207,265	82%
General & Administrative	166,331	163,065	166,439	3,374	98%	212,165	77%
In Kind	-	847	-	(847)	-	-	-
Building Overhead	12,198	11,457	11,277	(180)	102%	14,931	77%
Total Expenses	720,919	772,003	741,003	(31,000)	104%	987,659	78%
Net Profit (Loss)	\$ (455,151)	(477,900)	\$ (467,192)	\$ (10,707)	102%	\$ (663,908)	72%

**Utah State Bar
Public Services
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	-	8,500	-	8,500		-	
4053 · Meeting - Vendor Revenue	-	500	-	500		-	
4063 · Modest Means revenue	6,275	7,350	3,596	3,754	204%	5,000	147%
4095 · Miscellaneous Income	10	40	23	17	174%	23	174%
4120 · Grant Income	29,500	58,140	-	58,140		53,141	109%
4200 · Seminar Profit/Loss	1,694	-	6,612	(6,612)	0%	7,000	0%
Total Revenue	37,479	74,530	10,231	64,299	728%	65,164	114%
Expenses							
Program Services	171,401	133,225	120,527	(12,699)	111%	126,819	105%
Salaries & Benefits	310,499	292,083	256,844	(35,239)	114%	341,506	86%
General & Administrative	66,794	37,857	54,012	16,156	70%	70,362	54%
Building Overhead	11,425	8,916	8,633	(283)	103%	11,496	78%
Total Expenses	560,119	472,082	440,016	(32,066)	107%	550,182	86%
Net Profit (Loss)	\$ (522,640)	\$ (397,552)	\$ (429,785)	\$ 32,233	93%	\$ (485,018)	82%

**Utah State Bar
Bar Operations
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	19,620	15,888	20,012	(4,124)	79%	20,012	79%
4021 · Lic Fees > 3 Years	3,896,530	3,971,240	3,981,466	(10,226)	100%	4,015,774	99%
4022 · Lic Fees < 3 Years	209,485	235,110	205,735	29,375	114%	226,299	104%
4023 · Lic Fees - House Counsel	59,335	62,865	60,383	2,482	104%	63,411	99%
4024 · Lic Fees LPP	5,160	-	4,870	(4,870)	0%	5,625	0%
4025 · Pro Hac Vice Fees	171,975	156,300	186,660	(30,360)	84%	250,781	62%
4026 · Lic Fees - Inactive/FS	119,160	120,160	120,597	(437)	100%	121,543	99%
4027 · Lic Fees - Inactive/NS	220,815	220,185	225,528	(5,343)	98%	226,494	97%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	-
4030 · Certs of Good Standing	15,100	15,820	15,303	517	103%	21,423	74%
4051 · Meeting - Registration	-	13,100	-	13,100	-	-	-
4052 · Meeting - Sponsor Revenue	-	11,100	-	11,100	-	-	-
4060 · E-Filing Revenue	17,061	-	20,741	(20,741)	0%	20,741	0%
4061 · Advertising Revenue	-	-	-	-	-	-	-
4095 · Miscellaneous Income	2,270	692	2,059	(1,368)	34%	2,776	25%
4096 · Late Fees	64,050	58,500	65,568	(7,068)	89%	67,205	87%
4200 · Seminar Profit/Loss	2,571	(571)	2,571	(3,141)	-22%	2,571	-22%
Investment Income	320,768	308,520	232,500	76,020	133%	310,000	100%
Total Revenue	5,123,899	5,188,909	5,143,993	44,916	101%	382,552	1339%
Expenses							
Program Services	140,540	141,732	148,528	6,796	95%	187,257	76%
Salaries & Benefits	1,181,564	1,180,873	1,290,279	109,407	92%	1,703,711	69%
General & Administrative	312,499	356,488	287,744	(68,744)	124%	441,564	81%
In Kind	1,138	1,475	1,234	(241)	120%	1,509	98%
Building Overhead	56,124	53,186	51,489	(1,698)	103%	68,572	78%
Total Expenses	1,691,864	1,733,755	1,779,274	45,520	97%	2,402,613	72%
Other Income/Expense							
4300 · Gain (Loss) - Disposal Of Assets	(231)	(231)	-	(231)	-	-	n/a
Net Profit (Loss)	\$ 3,431,804	3,454,923	\$ 3,364,719	\$ 90,204	103%	\$ (2,020,061)	-171%

**Utah State Bar
Facilities
March 31, 2025**

Revenue

4039 · Room Rental-All parties
4042 · Food & Beverage Rev-All Parties
4043 · Setup & A/V charges-All parties
4090 · Tenant Rent
4095 · Miscellaneous Income
4103 · In - Kind Revenue - UDR
Total Revenue

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget
37,245	44,775	45,793	(1,018)	98%
55,895	54,830	68,820	(13,991)	80%
1,161	1,072	2,301	(1,229)	47%
19,000	31,500	31,500	-	100%
-	-	-	-	-
-	-	-	-	-
113,302	132,177	148,414	(16,237)	89%
62,461	54,007	59,386	5,379	91%
130,704	120,407	129,931	9,524	93%
11,342	20,544	12,318	(8,226)	167%
10,439	11,136	10,477	(659)	106%
118,953	146,525	142,113	(4,411)	103%
333,899	352,619	354,225	1,606	100%
\$ (220,597)	\$ (220,442)	\$ (205,811)	\$ (14,631)	107%

Expenses

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

Total Budget	YTD % of Tot Budget
61,598	73%
101,187	54%
2,301	47%
42,000	75%
-	-
-	-
207,086	64%
85,756	63%
173,704	69%
17,741	116%
14,245	78%
189,123	77%
480,568	73%
\$ (273,483)	81%

Net Profit (Loss)

**Utah State Bar
Innovation in Law
March 31, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4005 · Admissions - Application Forms	-	1,500	2,661	(1,161)	56%	5,500	27%
4095 · Miscellaneous Income	-	-	-	-	-	-	-
Total Revenue	-	1,500	2,661	(1,161)	56%	5,500	27%
Expenses							
Program Services	462	-	825	825	0%	1,100	0%
Salaries & Benefits	100,276	149,402	147,827	(1,574)	101%	196,783	76%
General & Administrative	18,647	10,863	17,705	6,842	61%	22,043	49%
In Kind	-	-	-	-	-	-	-
Building Overhead	-	6,124	5,922	(203)	103%	7,895	78%
Total Expenses	119,385	166,389	172,279	5,890	97%	227,821	73%
Net Profit (Loss)	\$ (119,385)	\$ (164,889)	\$ (169,617)	\$ 4,729	97%	\$ (222,321)	74%

Utah State Bar Balance Sheet

	3/31/2025	06/30/2024
ASSETS		
Current Assets		
Cash in Bank	276,483	3,849,334
Invested Funds	5,823,597	5,228,377
Total Cash/Investments	6,100,080	9,077,710
Accounts Receivable	74,865	163,419
Prepaid Expenses	285,445	296,716
A/R - Sections	182,581	135,852
Total Other Current Assets	542,891	595,988
Total Current Assets	6,642,971	9,673,699
Fixed Assets		
Property & Equipment	5,297,201	5,189,469
Accumulated Depreciation	(4,405,067)	(4,276,965)
Land	633,142	633,142
Total Fixed Assets	1,525,276	1,545,646
TOTAL ASSETS	8,168,246	11,219,344
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
AP Trade	107,152	179,017
Other Accounts Payable	7,710	136,455
Accrued Payables	485,171	555,584
Cap Lease Oblig - ST	2,691	2,193
A/P - Sections	(295)	226,225
Deferred Revenue	65,036	3,662,167
Total Current Liabilities	667,465	4,761,641
Long Term Liabilities		
Capital Lease Oblig	4,580	6,666
Total Long Term Liabilities	4,580	6,666
Total Liabilities	672,046	4,768,306
Equity		
Unrestricted Net Assets (R/E)	6,451,038	6,448,128
Fund Balance - Current Year	1,045,163	2,910
Total Equity	7,496,201	6,451,038
TOTAL LIABILITIES & EQUITY	\$ 8,168,246	\$ 11,219,344

INSTITUTIONAL LIQUIDITY MANAGEMENT

Balance Sheet Classification

ILM-UT ST BAR (3176)

Base Currency: USD As of 03/31/2025

Dated: 04/09/2025

CE

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
38141W273	GOLDMAN:FS GOVT INST	990,838.98	AAA	4.250	03/31/2025	4.260	4.260	990,838.98	0.00	1.0000	0.00	990,838.98
CCYUSD	Payable	-254,062.22	AAA	0.000	03/31/2025	0.000	0.000	-254,062.22	0.00	1.0000	0.00	-254,062.22
CCYUSD	Receivable	2,529.07	AAA	0.000	03/31/2025	0.000	0.000	2,529.07	0.00	1.0000	0.00	2,529.07
---	---	739,305.83	AAA	---	03/31/2025	5.709	5.709	739,305.83	0.00	1.0000	0.00	739,305.83

ST

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
637839AB1	NATIONAL SECURITIES CLEARING CORP	350,000.00	AAA	1.500	04/23/2025	5.630	4.606	349,150.18	180.97	99.8089	2,304.17	351,835.32
313082DF3	FEDERAL HOME LOAN BANKS	1,000,000.00	A-1+	4.365	04/15/2025	4.378	4.335	1,000,000.00	-4.00	99.9996	9,198.11	1,009,192.11
20272A8M3	Commonwealth Bank of Australia	400,000.00	A-1+	4.530	04/10/2025	4.570	4.518	399,999.99	0.00	100.0000	1,102.00	401,101.99
3133ERUS9	FEDERAL FARM CREDIT BANKS FUNDING CORP	800,000.00	A-1+	4.370	04/23/2025	4.385	4.332	800,000.00	1.60	100.0002	6,598.67	806,600.27
949784HB3	Wells Fargo Bank, National Association	250,000.00	AA+	5.400	10/31/2025	5.453	5.451	249,927.15	0.00	99.9709	38.99	249,964.14
025816CY3	AMERICAN EXPRESS CO	350,000.00	A	3.950	08/01/2025	4.574	4.655	349,280.27	-125.52	99.7585	2,304.17	351,458.92
254676BR9	Discover Bank	100,000.00	A	5.400	11/07/2025	5.453	5.431	99,969.88	0.00	99.9699	2,130.41	102,100.27
853241T22	Standard Chartered Bank	350,000.00	A-1+	0.000	06/02/2025	4.829	4.483	347,275.44	0.00	99.2216	0.00	347,275.44
---	---	3,600,000.00	AA+	---	05/22/2025	4.679	4.534	3,595,602.90	63.05	---	23,672.50	3,619,328.48

LT

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
525ESC1Y5	LEHMAN ESCROW	300,000.00	NA	0.000	01/01/2049	0.000	6,010.124	0.00	210.00	0.0700	0.00	210.00
3133ERQW4	FEDERAL FARM CREDIT BANKS FUNDING CORP	800,000.00	AAA	4.480	06/26/2028	4.483	4.410	800,000.00	936.80	100.1171	3,376.89	804,313.69
48847PCZ7	JPMORGAN CHASE & CO	400,000.00	A+	4.060	04/26/2026	4.768	5.727	399,788.43	-277.83	99.8772	7,026.87	406,536.47
57629TBS5	MASSMUTUAL GLOBAL FUNDING II	250,000.00	AA+	5.088	04/09/2027	4.841	4.893	251,164.75	-159.00	100.4023	2,897.46	253,903.21
---	---	1,750,000.00	AA+	---	06/01/2026	4.824	5.720	1,450,951.18	719.17	---	13,301.02	1,464,962.37

Summary

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
---	---	6,089,305.83	AA+	---	08/10/2025	4.790	4.982	5,786,858.91	763.22	---	36,973.62	5,823,596.65

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

UTAH STATE BAR
Membership Statistics
March 31, 2025

<u>STATUS</u>	<u>03/31/24</u>	<u>03/31/25</u>	<u>Change</u>
Active	9,223	9,400	177
Active under 3 years	927	1,111	184
Active Emeritus	342	373	31
In House Counsel	140	151	11
Foreign Legal Counsel	4	3	(1)
LPP	28	35	7
Military Spouse	-	-	-
Subtotal - Active	10,664	11,073	409
Inactive - Full Service	839	828	(11)
Inactive - No Service	2,065	2,048	(17)
Inactive Emeritus	529	549	20
Inactive House Counsel	13	17	4
Inactive LPP	3	3	-
Subtotal - Inactive	3,449	3,445	(4)
Total Active and Inactive	14,113	14,518	405
<u>Supplemental Information</u>			
Paralegals	164	179	15
<u>Active Attorneys by Region</u>			
1st Division (Logan - Brigham)	220	224	4
2nd Division (Davis - Weber)	1,019	1,071	52
3rd Division (Salt Lake)	5,688	5,785	97
4th Division (Utah)	1,511	1,535	24
5th Division (Southern Utah)	592	622	30
Out of State	1,634	1,836	202
Total Active Attorneys	10,664	11,073	409



Utah Office of Professional Conduct

Annual Report
2024



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I. Introduction

The Utah Supreme Court Rules of Professional Practice describe the Office of Professional Conduct's (the "OPC") two-fold mandate as maintaining "the high standard of professional conduct required of those who undertake the discharge of professional responsibilities as Lawyers"¹ and protecting "the public and the administration of justice from those [Lawyers] who have demonstrated by their conduct that they are unable or unlikely to properly discharge their professional responsibilities." Sup. Ct. R. Prof. Prac. 11-501(a). More specifically, the OPC's responsibilities are to investigate and, when appropriate, prosecute lawyers for violations of the Rules of Professional Conduct. *See, e.g., id.* 11-521(a)(1) – (4).

The OPC has faced many challenges through its history, and this year has been no different. Unique among the challenges of this year, however, have been a substantial amount of attorney and staff turnover, a change in the office's leadership, and an increase in the number of complaints submitted against Utah attorneys. The OPC has made substantial strides in meeting challenges and, at the same time, has made progress in certain key areas, such as modifying its case intake system to increase efficiency and reduce delays in case processing. In addition, the OPC acquired a new, cloud-based software program it hopes to fully implement by mid-2025 and which we hope will improve both our case management system and our ability to track, monitor, and report on our activities. The OPC is also working on a complete review of its internal policies and procedures, with the aims of prioritizing clear communication, increasing transparency within the system, and emphasizing the importance of collaboration, teamwork, and quality work product.

II. OPC Personnel

A. Disciplinary Counsel

The OPC experienced significant staff turnover during the year 2024, including the departure of three out of six disciplinary counsel. Chief Disciplinary Counsel Billy L. Walker, who led the office for approximately twenty-six years, retired effective March 4, 2024. A hiring committee recommended and the Utah Supreme Court appointed Christine T. Greenwood to fill that position. She started work at the OPC on May 20, 2024. While the position has been filled, transitioning to new leadership in the

¹ The term "Lawyer" includes both licensed attorneys and licensed paralegal practitioners ("LPPs"), who are now also subject to the OPC's jurisdiction. *See* Sup. Ct. R. Prof. Prac. 11-502(k). Although the OPC has received several complaints against LPPs in the past year, the OPC has not yet prosecuted any such complaint.

office has been challenging, and implementing new procedures and policies – while at the same time tackling an ever-increasing case load – has been more challenging and time-consuming than anticipated.

In addition, disciplinary counsel Scotti Hill left the OPC in April 2024, and long-time Deputy Chief Counsel, Sharadee Fleming, terminated her employment with the OPC effective December 27, 2024. The OPC hired Christopher Robison as disciplinary counsel in May 2024, following Ms. Hill's departure. Ms. Greenwood promoted disciplinary counsel Barbara Townsend and Diane Akiyama to replace Ms. Fleming as co-Deputy Chief Disciplinary Counsel in early 2025. The OPC hired an additional disciplinary counsel, Amy Morgan, in February 2025, after Ms. Fleming's departure.

While the office is now fully staffed with attorneys, our consistently high case numbers and substantial backlog of cases suggest that an additional attorney might significantly benefit the office and allow the OPC to better contend with its large caseload. The OPC therefore anticipates requesting funding to add another attorney to the team during fiscal year 2025 or 2026.

B. OPC Staff

Three of the six OPC paralegals also left the office in 2024, including one who had been with the office for over ten years, and two others who had been with the office for only a matter of months. The OPC hired three new paralegals in 2024 to replace those who departed. In addition, although our intake paralegal and another paralegal both started in 2023, they both started late in the year, meaning they are also somewhat new to their positions. As a result, we currently have just two paralegals with substantial experience in the office.

Although our new paralegals are all progressing well in their positions, there has been a steep learning curve to overcome, as well as expected delays in case processing. The OPC is looking at ways to reduce staff turnover in the coming years.

III. Disciplinary Cases Opened in 2024²

The OPC handles cases that are screened, investigated, and, if appropriate, presented for hearing to screening panels of the Utah Supreme Court's Ethics and Discipline Committee (the "Committee"). This report refers to these cases as "Administrative Cases." The OPC also pursues and defends cases in Utah courts,

² The data presented in this report are intended to provide a general overview of the OPC's caseload and work performance. Although the OPC has made efforts to ensure accuracy, the data may contain inaccuracies and approximations due to the limitations of the OPC's current software and errors in data recording.

including in the district courts and the Utah Supreme Court. This report refers to those cases, discussed more fully below, as “District Court Cases” or “Actions.”³

A. Administrative Cases

1. Administrative Cases Pending at the Beginning and End of 2024

The OPC had 411 cases (against 326 lawyers⁴) pending at the start of 2024. This number was up by just six from the start of 2023, at which time the OPC had 405 pending cases. These numbers are reflected in the tables attached as **Exhibit A**.

Of the 411 pending cases, the OPC resolved 308 during 2024, such that 103 remained outstanding at the end of 2024. The OPC closed 2024 with a total of 511 open cases (against 394 lawyers) – an increase of 100 cases from the prior year.

2. Administrative Cases Opened During 2024

In 2024, the OPC opened 797 new cases against lawyers, compared with 631 cases opened in 2023 – an increase of 166 cases. The 797 complaints involved 590 individual lawyers. See **Exhibit A**.

Included in this category of cases are not just those opened in response to complaints filed against lawyers but also cases the OPC filed on the basis of (i) court or media information and (ii) notices of insufficient funds (“NSFs”) in attorney trust accounts received from financial institutions.⁵

In 2024, the OPC filed 17 complaints against respondents based on court or media information. This type of information includes, *inter alia*, criminal charges, civil fraud charges, and malpractice lawsuits against respondents; media reports about respondents engaging in potential misconduct; and court decisions (i) imposing

³ For purposes of disciplinary proceedings, an “Action” is defined as “a lawsuit filed by the OPC in district court alleging lawyer misconduct or seeking to transfer a Lawyer to disability status.” Sup. Ct. R. Prof. Prac. 11-502(a).

⁴ The difference in these numbers reflects that certain lawyers had multiple cases pending against them.

⁵ The OPC is permitted to initiate disciplinary cases even in the absence of a complaint filed by a third party. See Sup. Ct. R. Prof. Prac. 11-530(a).

sanctions, (ii) determining that a respondent violated a Rule of Professional Conduct, or (iii) determining the occurrence of prosecutorial misconduct or ineffective assistance of counsel.

In 2024, the OPC filed two complaints against respondents based on NSFs, which sometimes indicate that a lawyer has mishandled a client trust account.

In addition to the cases discussed above, the OPC opened and investigated multiple cases in which it ultimately elected not to issue complaints. Among these were three matters related to media or court information, in which the OPC determined either not to issue a complaint or to combine the cases with existing cases pending against the same respondents. Also included in this category were matters related to 22 trust account NSFs, in which the OPC examined the records related to the account and sought explanations from the lawyers as to the reasons for their trust account deficiencies but ultimately concluded that no misconduct had occurred.

B. District Court Cases Opened in 2024

In 2024, the OPC filed 18 Actions in district court, including 13 disciplinary cases filed after hearings before screening panels of the Ethics and Discipline Committee (the “Committee”), four petitions for reciprocal discipline under Rule 11-567, and three petitions for the appointment of a trustee under Rule 11-538.⁶ These numbers are reflected on **Exhibit B**.

In addition, the OPC opened cases on and responded to three petitions for reinstatement and one petition to terminate probation in 2024. *See id.*

IV. Disciplinary Cases Closed in 2024

In 2024, the OPC closed a total of 735 cases. As described more fully below, this figure includes cases at the administrative and district court levels. *See Exhibit A*.

⁶ In addition to filing an Action at the direction of a Committee screening panel, the OPC may file in district court a petition for interim discipline based on a threat of serious harm to the public, *see* Sup. Ct. R. Prof. Prac. 11-563, or a motion for interim suspension after a lawyer has been convicted of or pled guilty to “a felony or misdemeanor that reflects adversely on the Lawyer’s honesty, trustworthiness, or fitness to practice law.” *Id.* R. 11-564(b).

A. Administrative Cases - Dismissals and Declinations to Prosecute

In 2024, the OPC dismissed 581 cases before they progressed to a screening panel hearing. Included in this number are eight cases in which respondents avoided discipline by completing the terms of diversion agreements. The OPC dismissed 73 cases with a caution issued to the respondent. With respect to the OPC's dismissed cases, the OPC carefully reviews the materials submitted by the complainant and drafts a letter setting forth the reasons why the complaint's allegations are insufficient to establish probable cause of a violation of the Rules of Professional Conduct, barred by the statute of limitations, or more adequately addressed in another forum. *See* Sup. Ct. R. Prof. Prac. 11-530(g). The OPC also has the discretion to decline to prosecute cases, in which case it must also explain the reasons for doing so. In cases where the OPC issues a caution to the respondent, the OPC prepares a separate letter to the respondent, in which it describes what conduct the respondent should be wary of to avoid running afoul of the rules in the future.

In addition, the OPC dismissed or declined to prosecute 16 cases in which the respondents had already been suspended or delicensed. These cases are designated as "hold for reinstatement" in the OPC's software, so that in the event a respondent applies for reinstatement, the OPC may utilize the allegations in the matters to resist reinstatement, if appropriate. The OPC also closed 20 cases that were combined into cases that were already pending or had been commenced in court. *See Exhibit A.*

1. Appeals of OPC Dismissals to the Ethics & Discipline Committee

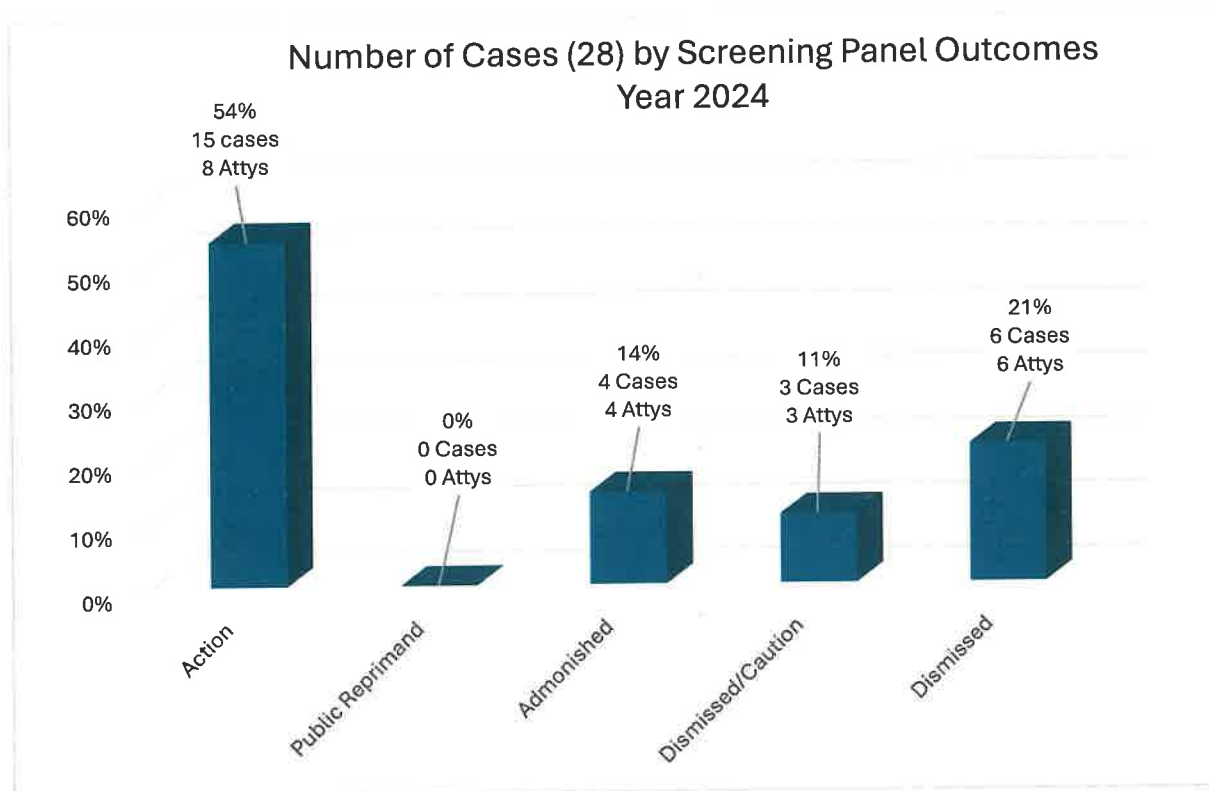
During the year 2024, complainants filed 66 appeals of OPC dismissals. This number is down substantially from 2023, when complainants filed 95 appeals. These appeals are decided by the chair or a vice chair of the Committee. The chair reversed and remanded a total of four appeals this year, three of which had been filed in 2024, and one of which remained outstanding from 2023.

B. Cases Presented to Committee Screening Panels

In cases where the OPC cannot resolve a complaint or where the complaint "alleges facts that, by their very nature, should be brought before a screening panel," the OPC issues a Notice to the respondent under Rule 11-530(e) of the Supreme Court Rules of Professional Practice. As defined in the Supreme Court Rules of Professional Practice, a "Notice" identifies the potential violations of the rules of Professional Conduct "raised by the Complaint as the OPC has preliminarily determined." Sup. Ct. R. Prof. Prac. 11-502(n).

OPC disciplinary counsel presented 28 cases against 21 lawyers to screening panels for hearing in 2024. In 15 of the cases, the screening panel voted to instruct the

OPC to file an Action in district court. The screening panels imposed four private admonishments and no public reprimands. The screening panels dismissed three cases and dismissed six with a caution to the respondent. These results are reflected in Exhibit C and in the following table:



1. Exceptions to Screening Panel Determinations

On January 2024, the OPC filed one exception to a screening panel's recommendation that a respondent receive a private admonishment for violations of Utah Rules of Professional Conduct 1.3, 1.4(a), 1.16(d), and 8.1(b). On May 21, 2024, the Committee chair sustained the exception, agreeing with the OPC that the respondent should receive a public reprimand.

Also during 2024, the Committee issued rulings on two exceptions that had been filed during 2023. In the first case, the respondent excepted to the screening panel's determination that they had violated Rule 5.5(a) and should be privately admonished. The Committee chair agreed with the respondent that no violation had occurred and ruled that the case should be dismissed.

In the second matter, the OPC filed an exception to the screening panel's dismissal of a case in which the OPC had alleged that the respondent had alleged violations of Rules 1.2(a) and 1.4(a). A Committee vice chair granted the exception, ruled that the respondent had violated both rules, and imposed a private admonition.

C. District Court Case Closures

The OPC resolved and closed 19 Actions that either were pending at the beginning of 2024 or filed in 2024. These cases are reflected in the tables attached as Exhibits C and D.

The courts in two of these cases entered orders of delicensure – the most severe sanction available in lawyer disciplinary cases. In five more cases, courts entered orders of suspension ranging from six months and one day to two years.⁷ Three cases resulted in probation orders, with probation terms of two years in two cases and one case with a one-year term. The courts in two cases entered orders imposing public reprimands, and in two cases entered orders imposing private admonitions. *See id.*

The respondents in three cases involving a total of two lawyers ended in orders of disability under Rule 11-568. While the disability order in one of the cases was first entered in 2023, the OPC did not close the case until 2024, due to the respondent's requests to modify and then clarify the disability order. *See id.* A lawyer who is transferred to disability status must petition to the court to resume active status. *See* Sup. Ct. R. Prof. Prac. 11-568(d)(1)-(2).

Finally, the respondents in the remaining two cases resigned from the practice of law with discipline pending in accordance with Rule 11-566. In such cases, the respondent must submit a petition to the Utah Supreme Court for approval, and the OPC may object to such a petition. Because a respondent may not apply for relicensure for five years after the effective date of a resignation, a resignation with discipline pending is similar in effect to delicensure. *See* Sup. Ct. R. Prof. Prac. 11-566(e).

As noted above, the OPC filed five cases seeking reciprocal discipline in 2024. Each of these cases resulted in orders imposing the same level of discipline as had been imposed in the other jurisdictions. *See Exhibit D.*

The courts also granted each of the three trusteeship petitions filed by the OPC in 2024, resolving those cases. The OPC also closed one trusteeship in 2024 that had been opened in 2023. *See id.*

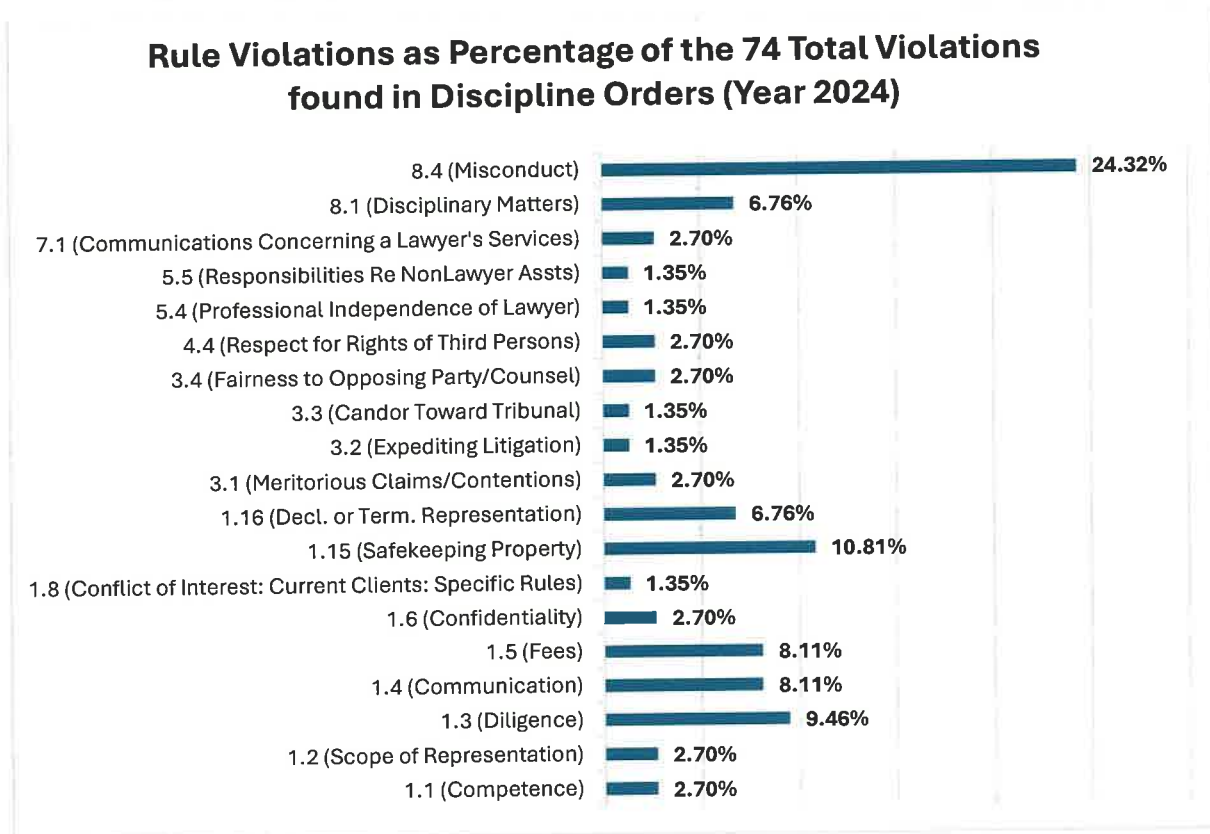
The courts in three of the four cases where respondents filed petitions for reinstatement and/or termination of probation granted the respondents' petitions. The fourth petition remains pending.

⁷ In cases of delicensure or suspension for longer than six months, a respondent must submit to a district court a petition for reinstatement and will only be eligible for reinstatement if the respondent satisfies certain additional requirements and the court grants the petition. *See* Sup. Ct. R. Prof. Prac. 11-591.

D. Analysis of Rule Violations

District courts and screening panels entered a total of 27 orders of discipline in 2024. A total of 74 violations of the Rules of Professional Conduct are reflected in these orders. The most frequently violated rule in 2024 was Rule 8.4 (misconduct), followed by 1.15 (safekeeping property), and Rule 1.3 (diligence). Although the OPC does not have data for which subsections of these rules were implicated, Rule 8.4 violations typically involve criminal or fraudulent conduct or conduct prejudicial to the administration of justice. Rule 1.15 violations generally result from commingling of client and attorney funds or failing to return unearned fees to clients. And Rule 1.3 violations most often result from failing to advance cases and meet court deadlines.

The percentage spread of rule violations is depicted in the following table:

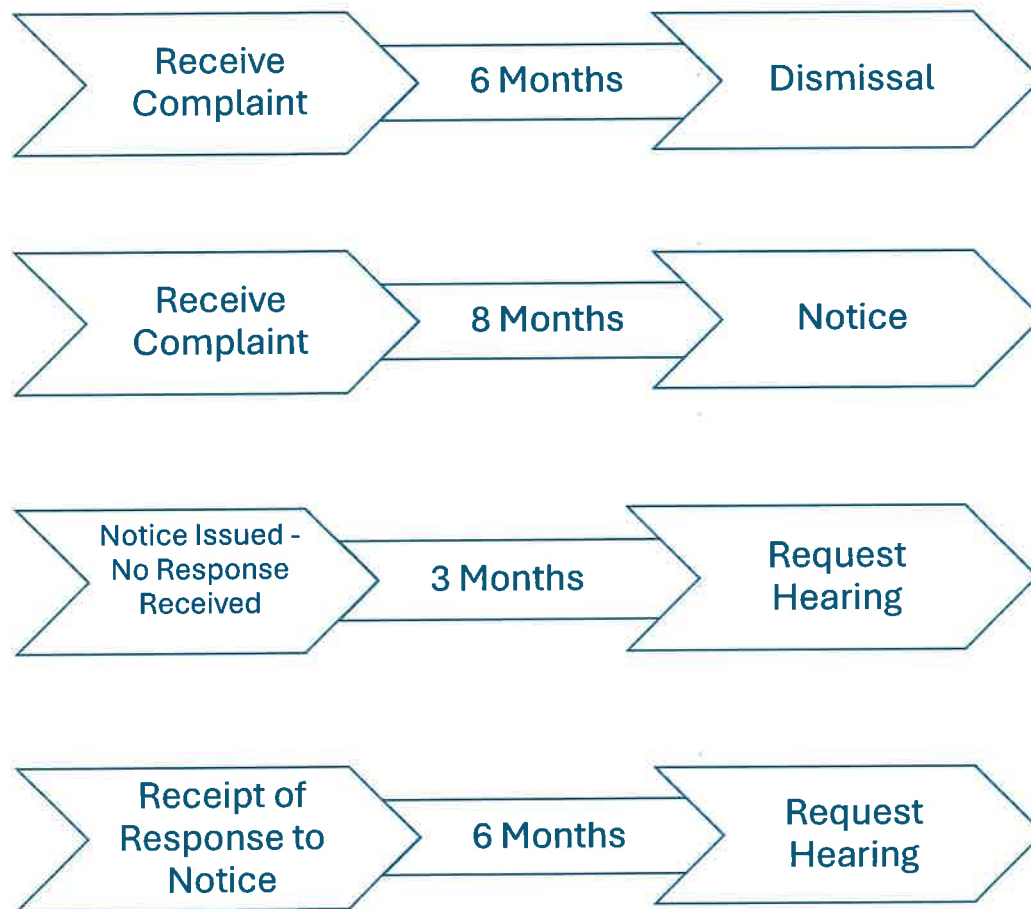


V. **Case Aging Statistics / Performance Metrics**

The OPC has and likely will continue to have unresolved cases, including cases that take more time to resolve than should be required. The OPC also opened 166 more cases in 2024 than it did in 2023, reflecting an overall increase in caseload. This means that the OPC has and will continue to have unfinished work accumulate, resulting in

delays and backlogs. Notwithstanding these issues, the OPC strives to increase the speed with which it processes and resolves cases, while at the same time ensuring that its work is professional, responsible, and thorough. Balancing the need to advance cases to completion with the desire to address each case with appropriate attention and care is the OPC's overriding goal.

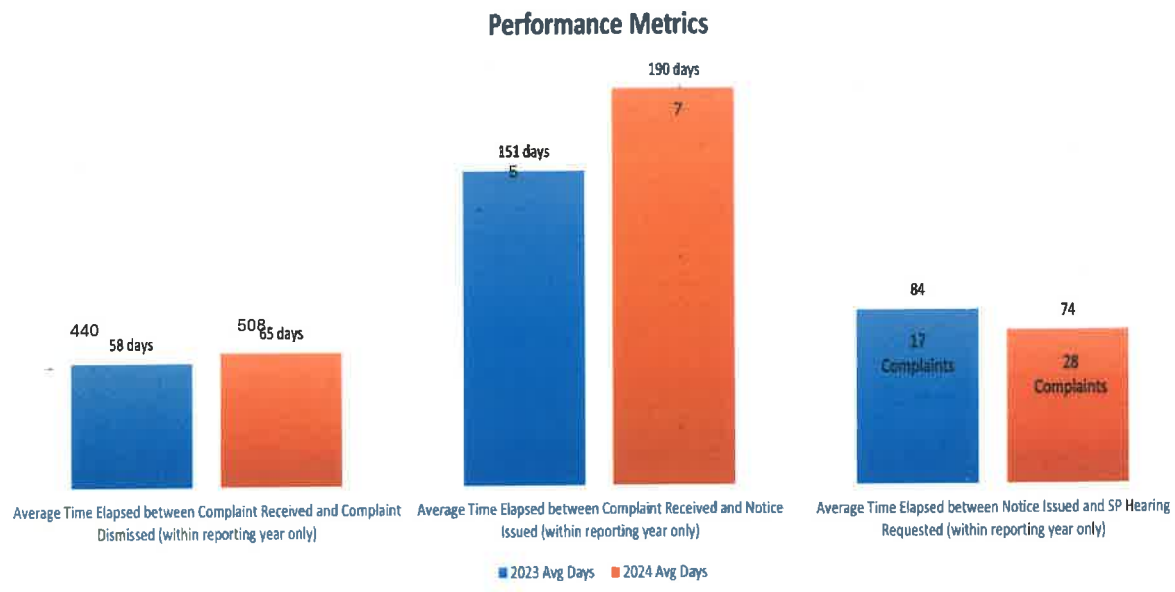
To work towards achieving this balance, the OPC has developed and seeks to implement performance metrics for tracking individual case processing. Although each case is different and therefore requires different levels of attention and time, the OPC's proposed metrics aim to capture reasonable time frames for most cases. The OPC's general guidelines are as follows:



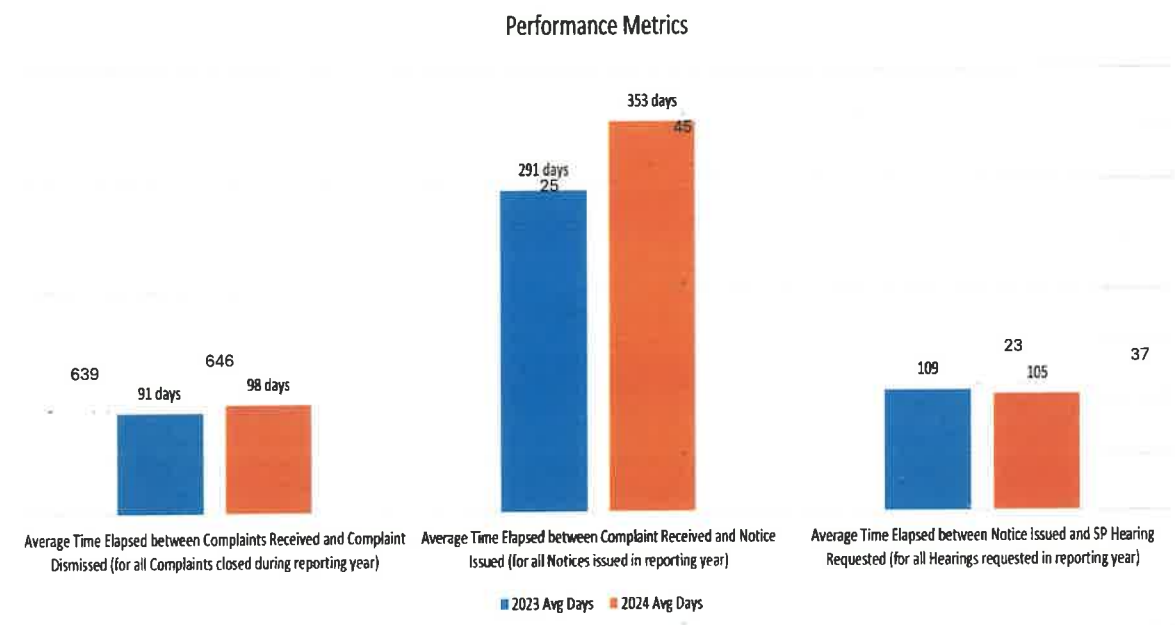
The OPC's performance statistics for 2024, set alongside the statistics for 2023, appear below.

The chart immediately below focuses on cases received on or after January 1, 2024, and the average number of days to reach the respective stages involved before

December 31, 2024. The chart indicates the average time between the OPC’s issuance of a Notice and its issuance of a request for a screening panel hearing:

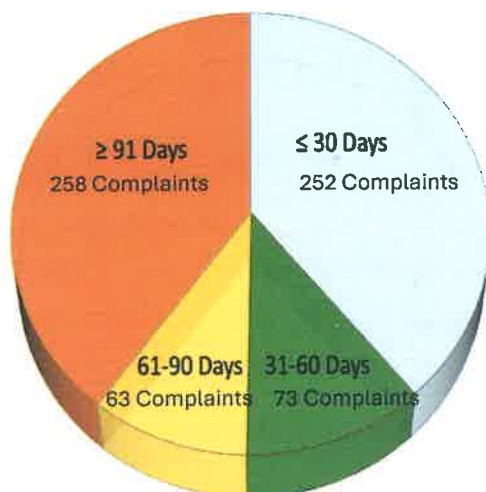


The chart below focuses on the number of days to reach the respective stages involved each year based on when the OPC received a case, even though the OPC may have received a case outside the reporting year.



The following chart reflects the number of days between the date on which the OPC receives a complaint and the date a complaint is dismissed, based on a review of 646 cases.

**YEAR 2024
(646 CASES)
NUMBER OF DAYS ELAPSED BETWEEN
COMPLAINT RECEIPT DATE AND DISMISSAL DATE**



The OPC will continue to work on ways to reduce its case processing time and decrease the delays between case phases. The OPC will also continue to develop additional ways to measure and describe its performance.

VI. Other OPC Work Performed in 2024

A. Disciplinary History Reports

Lawyers frequently need to obtain or provide copies of their disciplinary history reports for various purposes, such as when they are applying for judgeships or other employment, or when they are seeking admission to the bar in a different jurisdiction. Although preparing these reports is not particularly complicated, completing the requests requires a substantial amount of time and effort by staff and disciplinary counsel, including looking up, verifying, and compiling the disciplinary history for each lawyer involved, and then incorporating the history into a letter report.

In 2024, the OPC processed 497 requests for disciplinary history reports.

B. Miscellaneous Inquiries

The OPC routinely receives inquiries from individuals that either (i) do not qualify as an ethics complaint against a lawyer for technical reasons, (ii) raise matters outside of the OPC's jurisdiction; or (iii) indicate a need for services not offered by the OPC.

In the former category, an OPC attorney and the intake paralegal review the inquiry to determine whether the individual intended to submit a complaint and, if so, what is required to complete a complaint. In most instances, all that is required is something simple, such as an unsworn declaration, identifying the name of the attorney against whom they want to complain, or otherwise providing more complete information. The intake paralegal then sends a letter informing the individual what is required for the OPC to process the complaint.

In the latter two categories, the intake paralegal and an OPC attorney will review the inquiry and attempt to direct the inquirer to the proper place to submit their complaint. In the alternative, if it appears that the inquirer is seeking legal or other services not offered by the OPC, we attempt to direct them to appropriate resources and programs.

In 2024, the OPC processed and responded to 147 miscellaneous inquiries.

C. Special Prosecutor Cases

Ethics complaints filed against lawyers who are employed by the OPC or the Utah State Bar, or who are members of the Ethics and Discipline Committee or the Board of Bar Commissioners are processed under Rule 11-542(f). Under that rule, the OPC must compile the file and forward these complaints to the Committee chair, who then assigns the complaints to a screening panel chair or vice chair for review. The screening panel chair or vice chair may dismiss the complaint or, if there appear to be sufficient grounds, request the Supreme Court to appoint a "special counsel" to complete the investigation and, if needed, present the case to a "special screening panel." Of the seven cases assigned, the Committee dismissed three in 2024, leaving four complaints outstanding at the beginning of 2025.

In 2024, the OPC received and processed seven special prosecutor complaints. The Committee dismissed four of the complaints, leaving three pending at the start of 2025.

D. OPC Presentations and CLE

As part of its duties under Rule 11-521(a)(11), the OPC participates in multiple presentations on legal ethics and professionalism per year. In 2024, the OPC presented 34 hours of continuing legal education (“CLE”) courses. These presentations included two separate instances of the Adams C. Bevis Memorial Ethics School, which offers five hours of ethics CLE and one hour on professionalism and civility. The OPC also offers a four-hour seminar on trust accounting and law practice management. The remaining hours consisted of OPC Disciplinary Counsel presentations at CLEs presented by organizations and educational programs not affiliated with the OPC. Although many of the OPC’s presentations focus on general ethics, how to avoid bar complaints, and OPC case processing and procedures, presentations this year also addressed ethical issues involved with the use of artificial intelligence, payment applications, and similar topics.

E. OPC Service on Bar and Supreme Court Committees

The OPC regularly participates in three committees. Chief Disciplinary Counsel sits as a non-voting member on the Utah Supreme Court’s Advisory Committee on the Rules of Professional Practice. One of OPC’s Deputy Counsel also sits as a voting member on the Utah State Bar’s Ethics Advisory Opinion Committee. Finally, Chief Disciplinary Counsel participates as a non-voting member in meetings of the Office of Professional Oversight Committee, which is charged with reviewing the OPC’s performance, budget, and related matters.

VII. Conclusion and Goals for 2025

The OPC’s ongoing efforts are centered on enhancing efficiency, transparency, and accessibility within the lawyer disciplinary system. By working to accelerate disposition times, improve statistical tracking, and revamp internal policies and procedures, the OPC is striving to lay the foundation for a more effective system that inspires confidence and sets an example of ethical practices and professionalism for those whose conduct it regulates.

EXHIBIT A

Cases Opened 2024

Complaints Filed in 2024	Number of Cases	Number of lawyers
Total Complaints	797	590
OPC Complaints Based on Media/Court Information	17	17
OPC Complaints Based on NSF's	2	2
Total:	797	609

Cases Closed 2024

Reason for Closure	Number of Cases
OPC Dismissal	581
OPC Dismissal with Caution	73
Hold for Reinstatement	16
Combined into Existing Cases	20
Cases Closed After Screening Panel Hearings	13
Actions	19
Reciprocal	6
Trusteeships	4
Petitions for Reinstatement	3
Total	735

Cases Dismissed After Completion of Diversion Agreements (included in OPC Dismissal number)

1.	23-0400	3/26/2024
2.	23-0251	4/15/2024
3.	23-0273	11/12/2024
4.	22-0667	7/9/2024
5.	22-0122	10/31/2024
6.	21-0458	10/21/2024
7.	23-0052	10/10/24
8.	23-0231	10-2-2024

EXHIBIT B

Actions Filed

	Date	Caption	Case No.	District	Type	Resolved/Pending
1.	1/26/2024	In re Poulton	240900770	Third	Discipline Case	Resolved by transfer to disability status
2.	2/12/2024	In re Nelson	240901130	Third	Discipline Case	Discipline by Consent – stayed 2-year suspension pending probation
3.	3/14/2024	In re Grindstaff	240902105	Third	Discipline Case	Pending
4.	3/26/2024	In re Fisher	240902466	Third	Discipline Case	Resignation with discipline pending 1/14/2025
5.	4/3/2024	In re Diamond	240902667	Third	Discipline Case	Pending
6.	4/29/2024	In re Jackson	240500354	Fifth	Discipline Case	Pending
7.	4/30/2024	In re Tejada	240903418	Third	Discipline Case	Pending
8.	6/3/2024	In re Heath	240904297	Third	Discipline Case	Discipline by Consent – 2-year probation
9.	7/9/2024	In re Lang	240800104	Eighth	Discipline Case	Awaiting sanctions order
10.	7/18/2024	In re Walker	240905588	Third	Discipline Case	Discipline by Consent; public reprimand 11/26/2024
11.	8/29/2024	In re Librett	240907006	Third	Discipline Case	Pending
12.	10/7/2024	In re Dabney	240908081	Third	Discipline Case	Pending
13.	10/7/2024	In re Belnap	240908082	Third	Discipline Case	Pending

Reciprocal Discipline Cases Opened 2024

	Date	OPC Case No.	Caption	Case No.	District	Type
1.	7/2/2024	RECIP-2410001	In re Dean	240907119	Third	Reciprocal Discipline
2.	7/10/2024	RECIP-2410003	In re Leonard	240908095	Third	Reciprocal Discipline
3.	10/08/2024	RECIP-2410003	In re Bauer	240908094	Third	Reciprocal Discipline
4.	9/27/2024	RECIP-2410003	In re Christiansen	240910022	Third	Reciprocal Discipline

Petitions for Trusteeship Filed 2023

	Date	Case Name	Case No.	District	Type	Resolved/Pending
1.	1/16/2024	In re Jaussi	040400086	Fourth	Trusteeship	Granted – Closed
2.	1/31/2024	In re Brannelly	240900905	Third	Trusteeship	Granted - Closed
3.	3/6/2024	In re Jorgensen	240901892	Third	Trusteeship	Granted – Closed

Petitions for Reinstatement / Termination of Probation

	Date Opened	Case Name	Case No.	District	Type	Outcome
1.	12/27/2024	In re Dean	240907119	Third	Petition for Reinstatement	Granted 3/20/2025
2.	4/26/2024	In re Hutchins	180907524	Third	Petition for Reinstatement	Granted 06/27/2024
3.	8/7/2024	In re Cole	210903348	Second	Motion to Terminate Probation	Probation terminated 8/26/2024
4.	10/18/2024	In re Garner	180908924	Third	Affidavit to Accompany Petition for Reinstatement	Pending

EXHIBIT C

Screening Panel Outcomes

Screening Panel Decision	Number of Cases
Action in District Court	15
Public Reprimand	0
Private Admonition	4
Dismissal	3
Dismissal with Caution	6
Total	28

Outcomes of Actions

Outcome	
Delicensure	2
Suspension 2 years	2
Suspension 1 year	1
Suspension 8 mos	1
Suspension 6 mos + 1 day	1
Probation 2 years	2
Probation 1 year	1
Disability Status	2 disability orders resulting in the closure of 3 pending Actions
Resignation with Discipline Pending	2
Public Reprimand	2
Private Admonition	2
Total	19

EXHIBIT D

Actions Closed 2024

	OPC Case No.	Case Name	District Court Case No.	District	Date Closed	District	Result
1.	20-0237	In re Adams	230903361	Third	2/5/2024	Action - Closed	Order - Suspension (6 mos 1 day)
2.	22-0552	In re Bell	230402116	Fourth	2/20/2024	Rule 11- 564 - Closed	Order - Delicensure
3.	21-0329	In re Boam	230906516	Third	2/5/2024	Action - Closed	Order - Resignation w/Discipline Pending
4.	19-0393	In re Chamberlain	210500993	Fifth	8/12/2024	Action - Closed	Order - Suspension (1 year)
5.	19-0082	In re Chlarson	230908269	Third	12/6/2024	Action - Closed	Order - Probation (2 years)
6.	21-0324	In re Heath	240904297	Third	6/12/2024	Action - Closed	Order - Probation (2 years)
7.	20-0506	In re Hills	220902698	Third	2/5/2024	Action - Closed	Order - Public Reprimand
8.	20-0668	In re Kinikini	210904426	Third	7/9/2024	Rule 11- 564 - Closed	Order - Probation (1 year)
9.	21-0263	In re Palmer	230900995	Third	11/20/24	Action - Closed	Order - Admonition
10.	21-0389	In re Poulton	240900770	Third	3/11/2024	Action - Closed	Order - Disability
11.	20-0617	In re Ramos	230901389	Third	4/11/2024	Action - Closed	Order - Suspension (2 years)
12.	22-0397	In re Rock	230908027	Third	10/21/2024	Rule 11- 564 - Closed	Order - Suspension (2 years)

13.	19-0422	In re Rogers	210300159	Fourth	11/11/2024	Action - Closed	Order - Delicensure
14.	10-0109	In re Short	160400350	Fourth	4/4/2024	Action - Closed	Order - Disability
15.	18-0105	In re Short	190906785	Third	3/12/2024	Action - closed	Order - Disability
16.	20-0080	In re Stewart	210401685	Fourth	4/16/2024	Action - Closed	Order - Suspension (8 mos)
17.	17-0243	In re Stucki	210906787	Third	1/11/2024	Formal - Closed	Order - Admonition
18.	22-0527	In re Walker	240905588	Third	11/27/2024	Action - Closed	Order - Public Reprimand
19.	16-0232	In re Wrona	180500261	Third	3/18/2024	Action - Closed	Order - Dismissed Following Resignation w/Discipline Pending

Reciprocal Discipline Cases Closed 2024

	OPC Case No.	Case Name	District Court Case No.	District	Date of Closure	Type	Result
1.	RECIP-2310002	In re Blanchard	230500888	Third	2/26/2024	Reciprocal - Closed	Order - Suspension (18 mos)
2.	RECIP-2310003	In re Booker	240901487	Third	6/5/2024	Reciprocal - Closed	Order - Disbarment
3.	RECIP-2410001	In re Dean	240907119	Third	9/17/2024	Reciprocal - Closed	Order - Suspension (60 days) and Probation

4.	RECIP- 2410002	In re Leonard	240908095	Third	11/1/2024	Reciprocal - Closed	Order - Public Reprimand
5.	RECIP- 2410003	In re Bauer	240908094	Third	11/1/2024	Reciprocal - Closed	Order - Public Reprimand w/Probation
6.	RECIP- 2410004	In re Christiansen	240910022	Third	12/27/2024	Reciprocal - Closed	Order – Probation (1 year)

Trusteeships Closed

	OPC Case No.	Caption	Case No.	District	Date Closed	Resolved/Pending
1.	23-0038	In re Little	230900487	Third	9/27/24	Granted - Closed
2.	24-0001	In re Jaussi	040400086	Fourth	1/23/24	Granted – Closed
3.	24-0060	In re Brannelly	240900905	Third	2/9/2024	Granted - Closed
4.	24-0102	In re Jorgensen	240901892	Third	3/7/2024	Granted – Closed