

UTAH STATE BAR VISION

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UTAH STATE BAR MISSION

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

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Utah State Bar Commission Meeting
Friday, August 22, 2025
Timpanogos Room, Homestead Resort
700 Homestead Drive, Midway, Utah

AGENDA

- 1. 4:00 p.m. President's Welcome and Reports: Kim Cordova**
- 05 Mins. 1.1 Retreat Schedule and Events
- 05 Mins. 1.2 Report on 'Commission Speaks' Meeting in Vernal: **Tyler Young**
- 05 Mins. 1.3 Report on National Conference of Bar Presidents Meeting: **Kim Cordova**
- 05 Mins. 1.4 Report on New Mexico Annual Conference: **Cara Tangaro**
- 02 Mins. 1.5 Report on Attorney Oath Video: **Elizabeth Wright**
- 02 Mins. 1.6 Dates to Calendar:
- Access to Justice Summitt - October 3, 2025
- Admissions Ceremony - October 7, 2025 at Grand Theater, SLCC South City Campus
- Fall Forum - November 13-14, 2025
- 2. 4:30 p.m. Information Items**
- 10 Mins. 2.1 Court Response to Bar Audit (TAB 1, Page 4)
- 10 Mins. 2.2 ABA House of Delegates Meeting and
ABA Annual Meeting: **Erik Christiansen**
- 3. 5:00 p.m. Action Items**
- 10 Mins. 3.1 Appoint 2nd Division Commissioner to Replace Matt Hansen (TAB 2, Page 34)
- 10 Mins. 3.2 Appoint YLD ABA Delegate (TAB 3, Page 40)
- 02 Mins. 3.3 Appoint Committee Chairs (TAB 4, Page 47)
- 02 Mins. 3.4 Appoint Commission Liaisons (TAB 5, Page 49)
- 05 Mins. 3.5 Purchase Table for Legal Aid Society Gala (TAB 6, Page 53)
- 5:30 p.m. Adjourn**
- 6:00 p.m. Reception**
- 6:30 p.m. Dinner and MIDWAY MYSTERY**
- 9:00 p.m. Movie at the Pool: KNIVES OUT**



CONSENT AGENDA

(TAB 7, Page 55)

1. Approve 2025-2026 Committee Charges.
2. Approve Minutes of June 13, 2025 Commission Meeting

ATTACHMENTS

(TAB 8, Page 82)

1. July 2025 Financial Report

Utah State Bar Commission Retreat
Saturday, August 23, 2025

AGENDA

8:00 a.m. **Breakfast in Wasatch Room**

9:00 a.m. **Retreat Meeting in Timpanogos Room**

Media and Message Training: Intrepid

CALENDAR

August 27-28	LPP Examination		Law & Justice Center
October 3	Access to Justice Summit		Law & Justice Center
October 6	Fall Forum Award Nominations Due		
October 7	Admission Ceremony	Noon	Grand Theater, SLCC South City Campus
October 9	Executive Committee Meeting	Noon	Video Conference
October 17	Bar Commission Meeting	9:00 a.m.	Law & Justice Center
November 12	Executive Committee Meeting	Noon	Video Conference
November 13-14	Fall Forum		Little America Hotel
November 19	Lawyer Legislator Breakfast	7:30 a.m.	Utah State Capitol Building
November 21	Bar Commission Meeting	9:00 a.m.	Law & Justice Center

2026

January 22	Executive Committee Meeting	Noon	Video Conference
January 30	Bar Commission Meeting	9:00 a.m.	Law & Justice Center
February 2	Bar Commission Election Petitions Due		

Utah State Bar Commission Meeting

T A B 1



Nicolas Stiles
Appellate Court Administrator

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Matthew B. Durrant

Chief Justice

John A. Pearce

Associate Chief Justice

Paige Petersen

Justice

Diana Hagen

Justice

Jill M. Pohlman

Justice

To: Wayne Kidd, Director of Internal Audit, Utah Judiciary

Re: Requested Audit of Utah State Bar

Date: August 8, 2025

Dear Mr. Kidd,

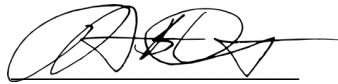
Thank you for completing our requested review of the Utah State Bar's licensing fees. We appreciate the Internal Audit Department's assessment and recommendations. We also appreciate the involvement of the Office of State Auditor. As you know, the Court requested that the State Auditor's Office assist the Internal Audit Department in analyzing and reviewing the licensing fees administered by the Utah State Bar (Bar). The Court acknowledges receipt of the eight recommendations provided in the Audit Report and approves the report being made public.

The Court believes that the Bar operates with financial discipline and transparency. The Court recognizes that the Bar's financials are audited annually by an external accounting firm and commends the leadership of the Bar for their sound financial management. The Court also believes that the Bar operates with fidelity to the Court's assignments established in Rule 14-102(b) of the Supreme Court Rules of Professional Practice. Attorneys and licensed legal professionals can be certain that their license fees and income generated from the Bar are well-managed and prudently expended.

The Utah Constitution requires the Utah Supreme Court to govern the practice of law. Within the governance of the practice of law lies the authority to regulate—and charge fees for regulating—those engaged in the practice. Our case law provides that a regulatory fee is appropriate where it defrays the government's cost of regulating and monitoring the class of entities paying the fee. We understand the Internal Audit Department's impulse to apply our case law and categorize the Bar's expenditures as regulatory, service, and special project. We note that these can be difficult legal questions and are concerned that the Audit Report has not correctly applied our precedent when it attempts to categorize the expenditures. We are also concerned that many of the conclusions drawn by the Audit Report rest on this delineation and may be therefore flawed.

Nevertheless, we recognize the importance of ensuring that the licensing fees assessed by the Bar are both reasonable and used for a proper purpose. We also recognize that this Court is in the best position to interpret and apply our case law distinguishing between fees and taxes. Therefore, we are undertaking an evaluation to ensure proper delineation of the Bar's activities as regulatory or non-regulatory, and if necessary, we will direct the Bar to segregate certain expenditures appropriately to comply with our governing case law.

We again want to commend the Internal Audit Office for the analysis of the Bar's licensing fees and thank the Office of State Auditor for their support of the Audit Report. We also want to thank the Bar's leadership and staff for their cooperation and assistance during this review.



Matthew B. Durrant
Chief Justice, Utah Supreme Court

cc:

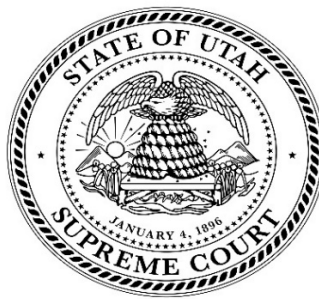
Ronald B. Gordon, State Court Administrator
Neira Siaperas, Deputy State Court Administrator
Kim Cordova, President, Utah State Bar
Elizabeth Wright, Executive Director, Utah State Bar
Tina Cannon, Utah State Auditor



UTAH JUDICIARY

A REVIEW OF STATE BAR LICENSING FEES

AUDIT REPORT *NUMBER 2025-01*



ADMINISTRATIVE OFFICE OF THE COURTS

INTERNAL AUDIT DEPARTMENT

FEBRUARY 5, 2025



Administrative Office of the Courts

Chief Justice Matthew B. Durrant
Utah Supreme Court
Chair, Utah Judicial Council

January 29, 2025

Ronald B. Gordon, Jr.
State Court Administrator
Neira Siaperas
Deputy State Court Administrator

Utah Supreme Court
Matheson Courthouse 450 South State St.
Salt Lake City, UT 84114-0431

Dear Utah Supreme Court:

The AOC Internal Audit Department has completed the audit report on the State Bar Licensing Fees. The audit was conducted in accordance with the *Global Internal Audit Standards*. The Audit Department was assisted by the Office of the State Auditor in conducting this audit.

We appreciate the courtesy and assistance extended to us by the Utah State Bar staff. This report includes eight recommendations for the Utah State Bar. We are happy to meet with the appropriate individuals to discuss any item contained in the report.

Respectfully,

Wayne Kidd, CIA
Internal Audit Director

cc: Ronald B. Gordon, Jr., State Court Administrator
Neira Siaperas, Deputy State Court Administrator
Cara Tangaro, President, Utah State Bar
Elizabeth Wright, Executive Director, Utah State Bar
Tina Cannon, Utah State Auditor
Lucy Beecroft, Internal Auditor

The mission of the Utah judiciary is to provide the people an open, fair,
efficient, and independent system for the advancement of justice under the law.

450 South State Street / P.O. Box 140241 / Salt Lake City, Utah 84114-0241 / 801-578-3800/ Fax: 801-578-3843

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Executive Summary

Background

The audit of Utah State Bar (Bar) Licensing Fees was approved by the Judicial Council Management Committee. The Audit Department was assisted by the Office of the Utah State Auditor in performing a review of how attorney licensing fees are used and whether fees are reasonable.

The Bar is a 501(c)(6) non-profit Utah Corporation. The Bar is 1 of 31 mandatory bars in the United States. A mandatory bar requires attorneys to join a state bar and pay necessary licensing fees as a condition of practicing law in the State. Membership of the Bar includes active and inactive lawyers, and lawyers who reside within and outside the State of Utah.

The internal audit process helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance processes. This report furnishes the Utah Supreme Court with information concerning the audit areas reviewed.

Scope and Objective

The primary focus of this audit was to determine if the licensing fees are reasonable, with the Office of the State Auditor reviewing the Bar's regulatory and service activities. As part of the review, an analysis was performed of the Bar's financial statements for fiscal years 2019 to 2023, to assess any changes in revenues, expenses, and reserves. An evaluation was performed on procedures for reviewing the licensing fees, and how the fees are used and for what purpose. A four-state comparison of surrounding mandatory bars was performed to compare licensing fees.

Findings

Commendable Actions. We would like to recognize the Utah State Bar's website for its transparency and access to reports, financial statements, and governing rules. The Bar's internal accounting practices are designed to accurately allocate costs across all its activities.

Recommendations. This audit report includes eight recommendations to improve licensing fee allocations and review procedures.

Financial Management

- Ensure a clear financial separation between regulatory, service, and special project activities including allocating overhead costs.

Annual Licensing Fee Review

- Continue providing licensing fee cost analysis and supporting financial information to the Utah Supreme Court for review.

The Audit Results Section provides an overview of the Bar's purpose, function, findings, and recommendations.

Overview

History of Utah State Bar

In Utah, professional licensing regulation began with the medical and pharmacy professions and can be traced back to the 1892 Laws of Utah. Apart from the regulation of those that practice law, the oversight of professional licensing in Utah is performed by the Utah Department of Commerce, Division of Occupational and Professional Licensing (DOPL) with rules and fees set by the Utah Legislature.

In 1931, the Utah Legislature integrated the State Bar Association of Utah (Association) into the statutory oversight of the practice of law in Utah. The Association could recommend to the Supreme Court, admission of applicants to practice law and discipline and disbarment of attorneys, could require and collect fees, and propose rules and regulations that the Utah Supreme Court could approve.

In 1981, the Utah Supreme Court adopted the rules for integration of the Association under the court's own "independent, inherent power derived from the historic and fundamental relationship between attorneys at law and the courts and the doctrine of separation of powers." In 1985, a constitutional amendment was passed to further clarify the authority of the Utah Supreme Court in regulating the practice of law.¹ In 1991, the Bar obtained 501(c)(6) tax-exempt status.

Utah State Bar Administers the Regulations of the Practice of Law and Provides Services to Bar Members

The Utah Constitution states: "The Supreme Court by rule shall govern the practice of law, including admission to practice law and the conduct and discipline of persons admitted to practice law"². The Supreme Court has delegated and designated the Utah State Bar³ (Bar) to administer these rules and regulations. The Court has approved the rules governing the practice of law. The Board of Bar Commissioners is vested with all powers necessary and proper to carry out the duties and responsibilities of the Bar.

Administrative Rule 14 governs the Utah State Bar. The Bar is directed by *UCJA Rule* 14-102, which provides the specific purposes, duties, and responsibilities of the Bar. Bar responsibilities are outlined in the rule to include:

- Advancing the administration of justice according to law;
- Aiding the courts in the administration of justice;
- Regulating the admission of persons seeking to practice law;
- Fostering and maintaining integrity, learning competence, public service, and high standards of conduct among those practicing law;
- Representing the Bar before legislative, administrative, and judicial bodies;

¹ Utah Constitution, Art. VII, Section 4, the Utah Supreme Court is given the authority to govern "the practice of law, including admissions to practice law and the conduct and discipline of persons admitted to practice law."

² Utah Constitution Article VIII, Section 4 Regulation of the practice of law

³ The Bar is governed by a fifteen-member Board of Bar Commissioners (the Board), which includes two court-appointed public members, twelve elected lawyers representing the judicial districts, two elected officers, and twelve non-voting ex-officio members.

- Preventing the unauthorized practice of law;
- Promoting professionalism, competence, and excellence through continuing legal education and by other means;
- Providing service to the public, the judicial system and Bar members;
- Educating the public about the rule of law and responsibilities under the law; and
- Assisting Bar members in improving the quality and efficiency of their practice.

The Board hires an Executive Director to carry out the operations of the Bar and the policies of the Commission. The Executive Director employs and supervises the activities of operations staff, which includes forty-five full-time and two part-time employees. The Bar owns, operates, and maintains the 33,000 square foot building in Salt Lake City, Utah, the Utah Law and Justice Center.

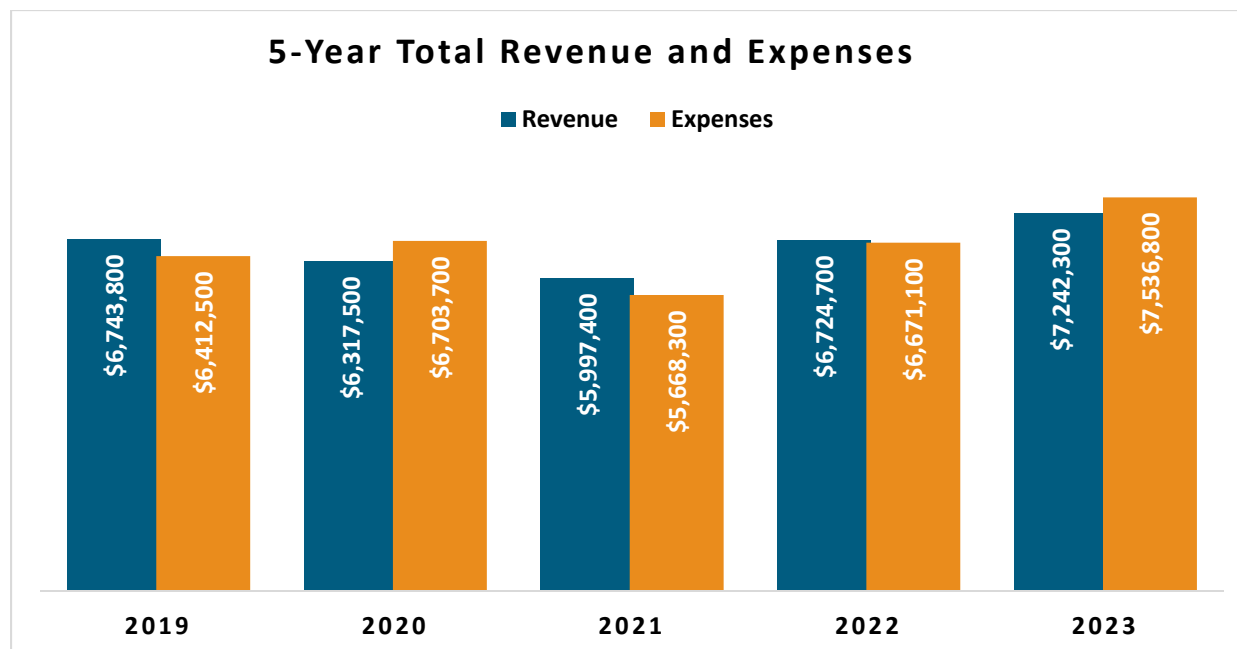
In addition to the regulatory responsibilities, the Bar offers services similar to other mandatory state bars. In Utah, these services are typically provided for other regulated professions by trade organizations. The Bar also administers special projects as determined by the Supreme Court for the enhancement of the legal profession for the benefit of all Utahns. The Utah State Bar's annual budget and published Summary of Operations provides a summary of programs, regulatory services, and services provided through the Bar. (See "Activity" column of Appendix A)

Financial Viability

Financial Position of the Bar Is Positive

The Bar's financial statements are prepared by management and audited by an independent accounting firm. The last two years of audited financial statements are accessible on the website, and are available to both bar membership and the public for review. A five-year review of the financial statements, profit and loss statements, and budget to actual expense reports shows reasonable assurance of the overall design, maintenance of internal controls and the fair presentation of the financial status of the Bar. Figure 1 shows the Bar's total revenue and expenses for the last five fiscal years.

Figure 1. Five-year Summary of Revenue and Expenses for Bar Operations. Revenue has increased by 7 percent since 2019, and expenses have increased by 18 percent.

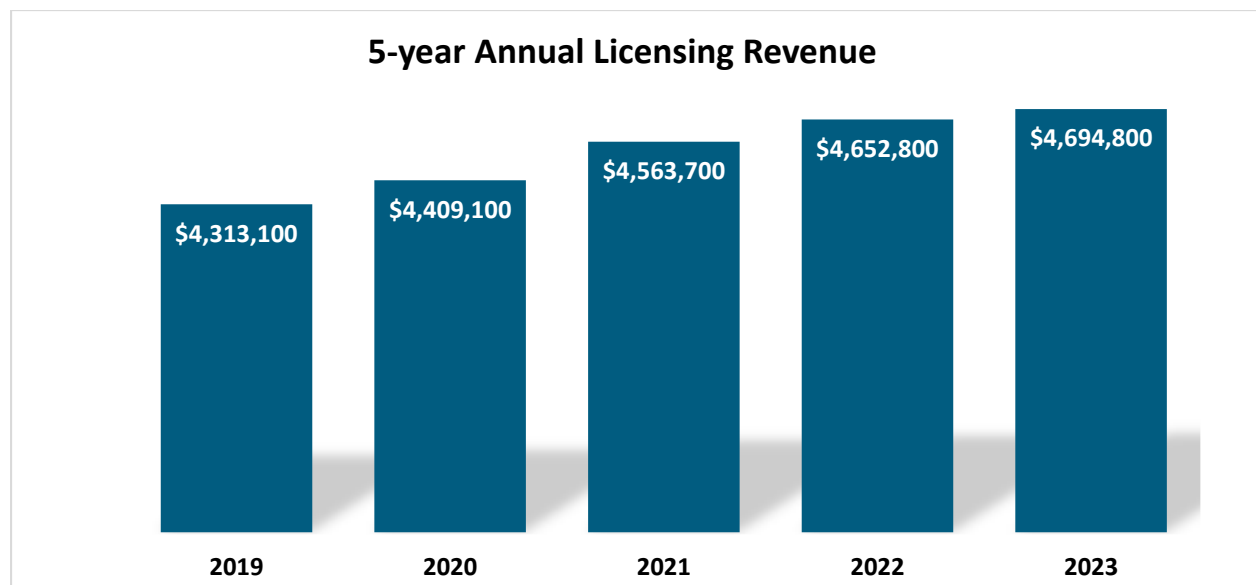


Note: In 2021, grant revenue was recognized resulting from a forgiveness of Paycheck Protection Program loan of \$695,400, which is reflected in the increase in total revenue.

Figure 1 shows that total revenue exceeds expenses for three of the last five years. A majority of the total revenue consists of licensing revenue.⁴ In 2021, program services expense decreased due to the pandemic. Expenses increased in 2022 and 2023 due to a return of in-person meetings and professional development activities. In addition, since the pandemic, there has been an increase in cost (inflation rates) for conventions and hospitality industry for food, equipment, speaker fees, and other related costs. Conventions and CLE are intended to be self-sustaining and during the audit, fees have been increased in effort to fully cover costs. The licensing fees are a consistent source of revenue and revenue has continued to increase each year as shown in Figure 2.

⁴ The Bar's other sources of revenue are shown in Figure 4.

Figure 2. Five-year Review of Annual Licensing Revenue. Total annual licensing revenue for all licensing fee status categories have increased by \$381,700, or 9 percent from 2019 to 2023.



Even though the licensing fees have not changed since 2009, the increase is due to the growth in membership. Membership has increased by 1,022 members, or 8 percent since 2019. In addition, total net assets have also been increasing.

Net Assets Shows the Bar's Strong Financial Position

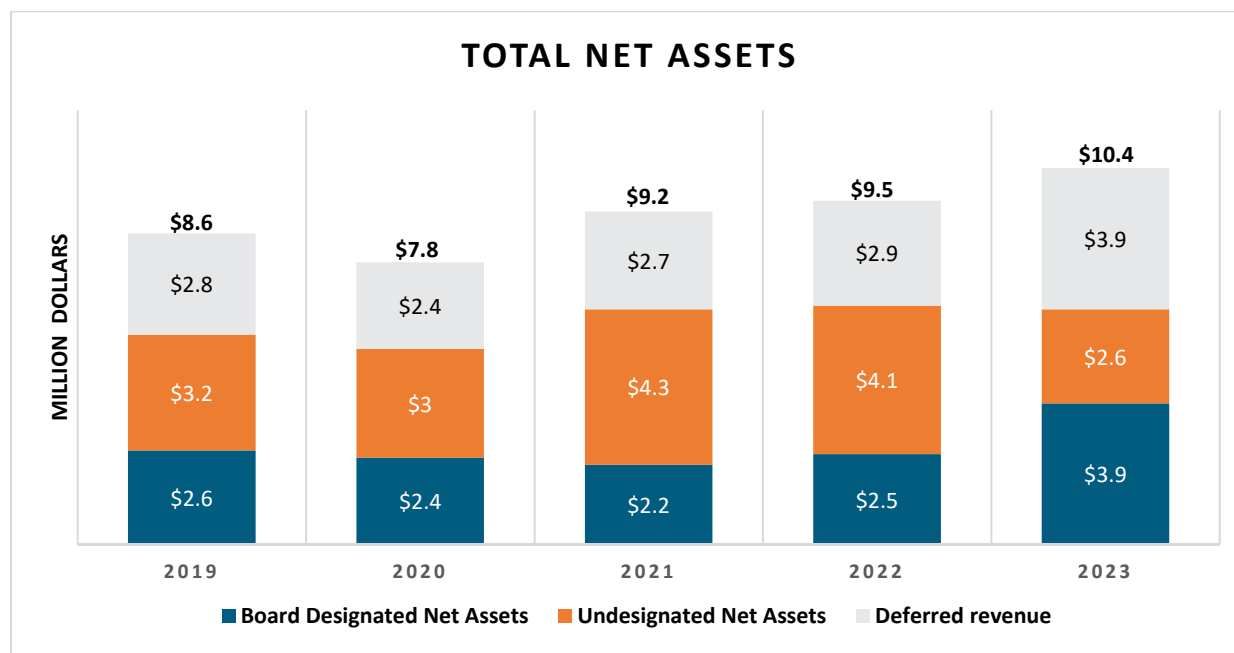
Net assets show the value of the Bar's accounts after paying its liabilities. Net assets consist of a mix of assets and indicates the financial position of the Bar. A majority of the assets are assigned to cover anticipated liabilities. The Bar's assets mainly consist of board designated and undesignated net assets, and deferred revenue.

The Bar's reserves consist of board designated net assets and undesignated net assets. The board designated net assets consist of reserves to cover four months of the Bar's operating expenses and designated reserves for specific anticipated expenses including capital replacements. The undesignated net assets are considered as cash on hand that can be used for general operation contingencies.

The financial statements also include revenue for Bar operations in fees received but not included in asset balances (deferred revenue). The practice of revenue recognition after services are earned is consistent with generally accepted accounting principles (GAAP), a standard practice for financial statement reporting. The recognition of deferred revenue on the day following the issuance of the financial statements should be taken into consideration when determining the amount of cash reserves available for operations. Deferred revenue is not cash that is available to spend. Deferred revenue consists of fees received and assigned to cover expenses for the following fiscal year.

When the Bar's net assets (both board designated and undesignated), and deferred revenue are all considered for operational expenditures and contingencies, the financial position of the Bar comes into focus. The financial operations of the Bar show strong financial viability considering total net assets. Figure 3 shows the Bar's total net assets for the past five years. As of 2023, total net assets are \$10.4 million.

Figure 3. Total Net Assets. The Bar's total net assets have increased 21 percent since 2019.



Except for the decrease in 2020 during the pandemic, total net assets have increased in the last three years. This is due to an increase in deferred revenue, revenue received but not yet recognized, of \$1.1 million, or 39 percent since 2019. The total reserves, board designated and undesignated have remained steady (\$6.5 million in 2021, \$6.6 million in 2022, and \$6.5 million in 2023), except for the decrease in 2020 due to the pandemic.

The Board's Designated Net Assets Operating Expense Reserve Policy Was Increased. In June of 2023, the Board approved an increase in the operating expense reserve from three months of expenses to four months of expenses to be better prepared for a situation like the recent pandemic.

As a result, \$1 million of undesignated net assets was designated as operating expense reserves to comply with the policy change. In total, the board designated net assets increased in 2023 by \$1.4 million and undesignated reserves decreased by \$1.5 million—this includes the \$1 million transfer due to the policy change, and \$400,000 designated for specific future anticipated liabilities. The majority of the board designated net assets consists of a four-month operating expense reserve of \$2.7 million in 2023. The remainder of the board designated net assets consists of \$1.2 million for specific anticipated expenses including capital replacements⁵.

We reviewed the board's designated net assets operating expense reserve since 2019 and found that the reserve amount followed the Board's reserve policy every year, except 2021. The reserve amount was 7.3 percent higher than the three-month policy at that time.

Reserves Consisting of Regulatory Revenue Needs to Be Identified for Appropriate Use. After considering revenue assigned to cover liabilities and cash (and cash equivalents, investments, and receivables), the cash reserve (available to spend) at FY2023 year end is \$704,400. The Bar should consider cash available to spend before seeking an increase in

⁵ Capital replacement reserve \$800,000, member database \$100,000, OPC database \$50,000, and Wellbeing Program \$228,000.

licensing fees. However, the reserves consisting of regulatory revenue needs to be identified so that the reserves are spent on the appropriate costs.

Reserves were being used for self-sustaining programs and have the potential to be allocated for special projects, or other activities which may not be germane to regulatory services following *V-1 Oil v. Utah State Tax Commission*. The Bar provides the total net assets as well as the cash available to spend to the Supreme Court each year when licensing fees are reviewed.

Recommendation One

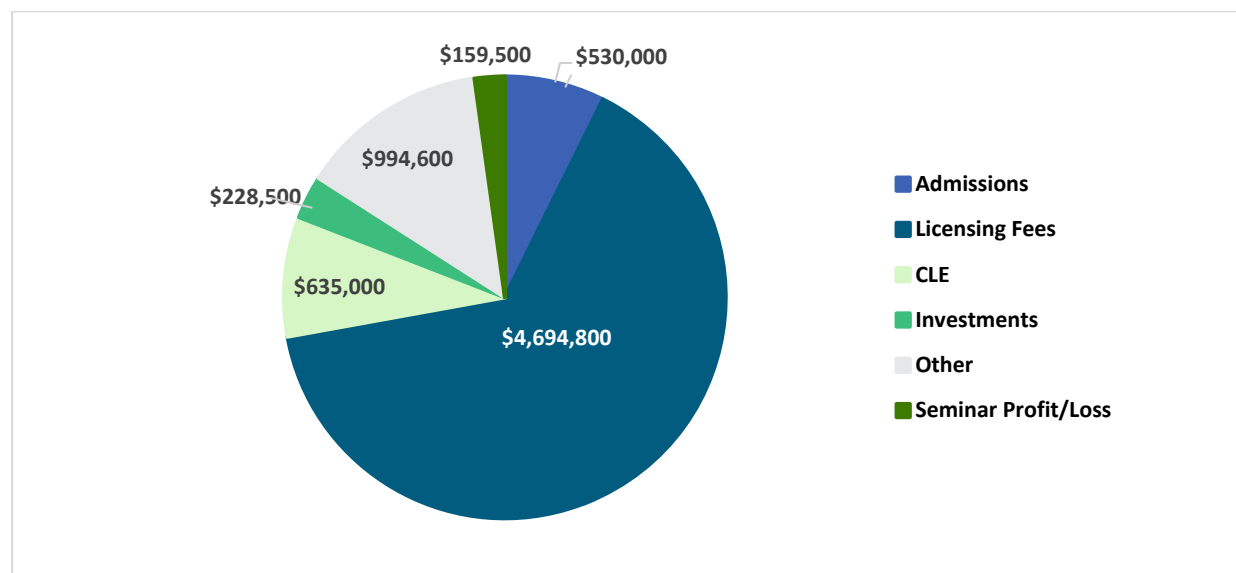
- We recommend the Bar identify reserves which consist of the regulatory portion of the licensing fee revenue so they are applied to the appropriate costs.

Review of Licensing Fees

Licensing Fees Are a Majority of the Bar's Revenue

The Bar supports a majority of its operations through active and inactive licensing fees that attorneys and licensed paralegal practitioners pay each year. Figure 4 shows the Bar's total revenue of \$7.2 million with \$4.7 million, or 65 percent of the revenue, coming from licensing fees.

Figure 4. FY2023 Profit and Loss Statement. Licensing fee revenue is 65 percent of the Bar's total revenue.



Note: Other revenue represents bar sections, administrative fees, conventions, advertising, and sponsors.

Figure 4 shows all the sources of revenue. This includes the programs intended to be self-sustaining—Admissions, CLE, Conventions, and the Bar Sections' administrative fees. Figure 5 shows the Bars FY2023 cost breakdown. The licensing fee revenue totaling \$4.7 million was allocated to regulatory, member services, and special projects. However, the expenses exceeded the licensing fee revenue collected for FY2023 by \$153,500.

Figure 5. Licensing Fee Revenue Cost Allocation for FY 2023. Most of the licensing fee revenue goes toward regulatory services costs.

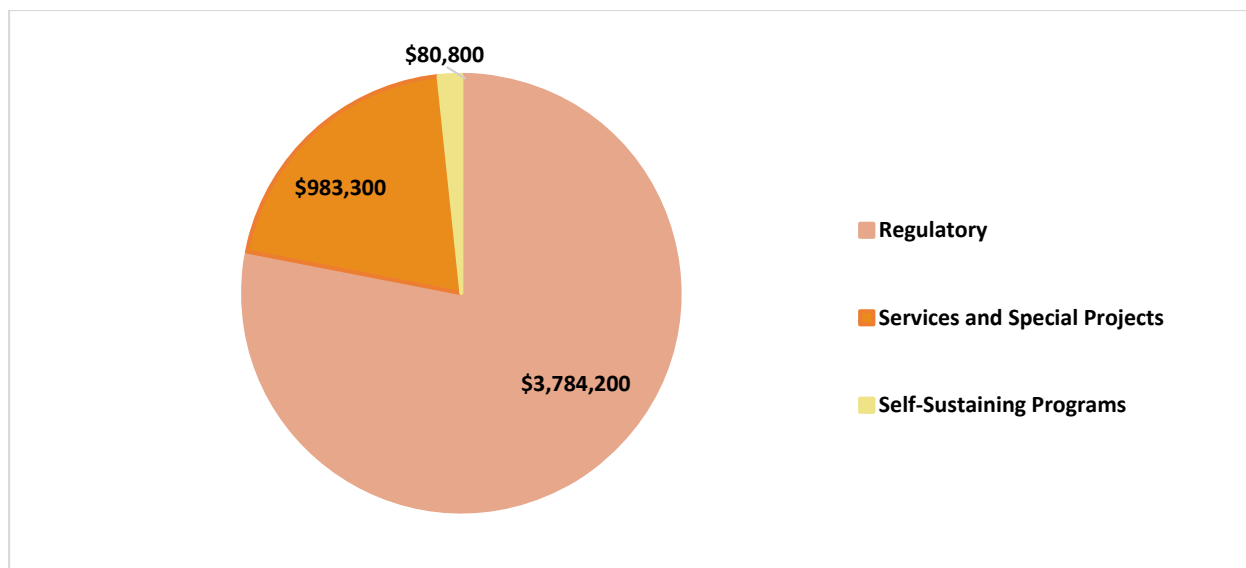


Figure 5 shows \$3.7 million, or 77 percent of the licensing costs, are for regulatory services. This includes the Office of Professional Conduct, Bar Operations, Licensing, New Lawyer Training Program (NLTP), and facilities. Member services and special projects costs were \$1 million, or 22 percent of the total licensing related costs, and \$66,000, or 1 percent of licensing revenue, was allocated to three intended self-sustaining programs (Admissions, Continued Legal Education, and Conventions) for FY 2023.

Licensing Fees Include Regulatory, Services, and Overhead

We reviewed each membership licensing fee to determine if the associated costs were less or more for each type of licensing status for Fiscal Year 2023. The total cost includes regulatory, member services and special projects. Overhead costs are also included in the cost per member that cover administration and building costs. Figure 6 shows the membership count per licensing status, the fee amount, and the cost per member.

Figure 6. 2023 Utah State Bar Membership Licensing Fees. Each of the licensing status categories are authorized in *UCJA Rule* 14-203 License Categories.

2023 Licensing Status Categories	Total Membership	Fee Amount	Cost Per Member	Over or Under
Active	9,129	\$ 425	\$ 438	\$ (13)
Active Under 3 Years	896	250	238	12
In House Counsel	135	425	428	(3)
Foreign Legal Counsel	4	425	439	(14)
Licensed Paralegal Practitioner	26	200	160	40
Inactive – Full Service	827	150	150	0
Inactive – No Service	2,085	105	111	(6)
Inactive Licensed Paralegal Practitioner	3	75	77	(2)

Note: The following Licensing Status Categories were not included in the figure because there was no fee - Active Emeritus, Inactive Emeritus, and Inactive House Counsel. Military Spouse is not included despite having a fee amount of \$425, because currently there are no members.

Figure 6 shows that for five licensing status categories, Active, In House Counsel, Foreign Legal Counsel, Inactive – No Service, and Inactive Licensed Paralegal Practitioner the cost per member exceeded the fee amount, which totaled \$131,650. In FY 2023, \$80,800 of the self-sustaining programs costs were covered with licensing fee revenue. The cost per member in Figure 6 includes the \$80,800 to reflect the total costs. If licensing fee revenue had not been used to help cover the self-sustaining programs costs, the cost per member would still exceed the fee amount for four licensing status categories.⁶ The Bar should not use licensing fee revenue to cover the intended self-sustaining program costs. This is discussed later in the report.

Figure 6 also shows the two fee amounts that exceed the cost per member: Active Under 3 Years and Licensed Paralegal Practitioner. The excess revenue for FY 2023 totals \$11,800. The Active licensing status revenue is helping to cover the costs for the Active Under 3 Years Licensing status. If the licensing fees continue to exceed cost for two consecutive years then the fee amount should be adjusted to align with associated costs. The Bar should closely monitor these licensing status categories in the event that a fee adjustment needs to be made.

Recommendation Two

- We recommend the Bar continue to annually monitor categories which show the fee amount is higher than the costs to determine if the fee amount should be decreased.

A Licensing Fee Comparison Shows that Utah's Fees Are Similar to Other Mandatory Bars in Nearby States

An active and inactive licensing fee comparison shows that Utah's licensing fees are similar to other states. For this review, we contacted four other mandatory state bars to determine how their organizations operate in areas of fees, services provided to members, programs. Figure 7 shows

⁶ Active Under 3 Years, Foreign Legal Counsel, Inactive – No Service, and Inactive Licensed Paralegal Practitioner.

the yearly mandatory licensing fees for active and inactive categories for Idaho State Bar, Utah State Bar, The State Bar of New Mexico, State Bar of Nevada, and State Bar of Arizona. The structure of the licensing fees is similar to Utah in that the fees are designed to cover both regulatory and service functions.

Figure 7. Four Other State Licensing Fee Comparison. Four other mandatory state bars show that Utah's Bar active licensing fee is lower than 3 of the 4 nearby states.

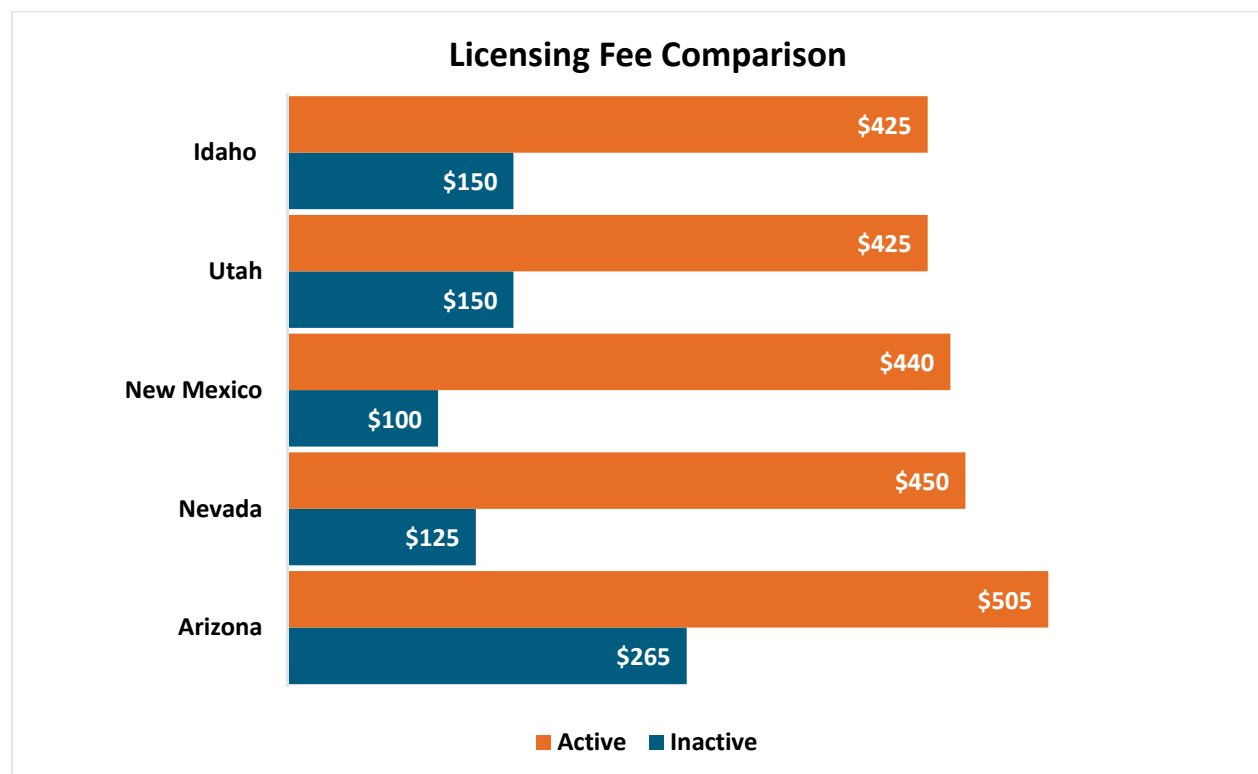


Figure 7 shows that Utah's Bar active licensing fee is the same as Idaho's Bar and lower than the other three states. Utah's Bar inactive licensing fee is also the same as Idaho's Bar and lower than Arizona, but is higher than New Mexico and Nevada.

The four-state comparison of mandatory state bars, apart from the Idaho State Bar as noted below, reveal similarities in organizational structure and member services.

Idaho State Bar. A self-governing state agency operating under power and authority delegated by the Idaho Supreme Court through its rule-making power and under the statutory authority of the Legislature. The Bar regulates approximately 7,000 attorneys. The Bar is responsible for but not limited to administering admissions, Continuing Legal Education, Professional Conduct, and Client Assistance Fund. The Bar provides multiple member services including Idaho Lawyers Assistance Program, and legal research (Fastcase).

State Bar of New Mexico. A 501(c)(6) corporation. The Bar regulates approximately 11,000 attorneys. The Bar provides several public and member services including but not limited to professional development, legal clinics, volunteer opportunities, legal research (Fastcase), and New Mexico Judicial Wellness Program. The Bar also administers regulatory functions including annual license certification, and Minimum Continuing Legal Education.

State Bar of Nevada. A public corporation which operates under the supervision of the Nevada Supreme Court. The Bar regulates approximately 12,000 attorneys. The Bar offers several public and member services, from its admissions, lawyer regulation and client protection divisions to services such as lawyer referral, law related education and access to justice.

State Bar of Arizona. A 501(c)(6) non-profit organization that operates under the supervision of the Arizona Supreme Court. The Bar regulates approximately 24,000 attorneys. The Bar provides several public and member services including but not limited to client protection fund, legal assistance events, volunteer opportunities and legal research (Fastcase).

Financial Management

The Office of the State Auditor Relies on Utah Supreme Court Cases to Guide Regulatory and Service Fee Audits

The Office of the State Auditor relies on Utah Supreme Court cases as guidance as they conduct fee audits. The objective is to determine if fees charged by government agencies are regulatory and/or service in nature and ensure these fees are not acting like a tax. In Utah, the establishment of fees by governmental or quasi-governmental entities are subject to classifications set up by the Utah Supreme Court, as outlined in the cases of *V-1 Oil v. Utah State Tax Commission* and *Utah Sage, Inc. v. Pleasant Grove City*⁷. In these cases, the Court defined a regulatory fee as a “specific charge which defrays the government's cost of regulating and monitoring the class of entities paying the fee” while a service fee is a “specific charge in return for a specific benefit to the one paying the fee.” The fees should not generate excess revenue for general governmental purposes.

Separate from governmental regulatory and services fees, trade organizations or voluntary membership-based organizations working to promote and improve business conditions in their industries and to serve the common needs of their members are not subject to governmental fee use limitations. These organizations have the flexibility to determine fee rates and provide services and benefits to their members without restriction. The Bar provides services that are both regulatory and non-governmental services similar to trade organizations. However, the current licensing fees encompass regulatory, non-governmental services, and special projects. By separating the Bar’s operations into regulatory and non-governmental services, the Bar would be able to more precisely determine if the licensing fees are reasonable.

The Bar Should Ensure a Financial Separation Between Regulatory, Service, and Special Projects

The Bar should ensure a clear financial separation between revenue sources to prevent interfund transfers between regulatory and service fee operations. This approach is consistent with other audits of fees in governmental agencies performed by the Office of State Auditor to ensure the fees comply with the decisions of *V-1 Oil v. Utah State Tax Commission* and *Utah Sage, Inc. v. Pleasant Grove City*.

The Bar’s internal accounting practices are designed to accurately allocate costs across all its activities. Regulatory fees, which provide a stable revenue source for the Bar, should not be used to subsidize service activities intended to be self-sustaining. Many of the services, which are

⁷ If a charge does not fit into the category of a ‘service fee,’ ...or a “regulatory fee,” then it is a general revenue-raising measure and must be classified as a tax. *Utah Sage, Inc. v. Pleasant Grove City*, (9) 525 P.3d (2023).

considered trade organization services, provided by the Bar were initially intended to be self-sustaining and funded through fees charged to members who participate in these services.

During the COVID-19 pandemic, when revenue from service activities declined, regulatory fee revenue remained stable. As mentioned earlier in the report, funds from licensing revenues were used to cover shortfalls for the self-sustaining programs. The losses are shown in Figure 8.

Recommendation Three

- We recommend the Bar ensure a clear financial separation between regulatory, service, and special project activities.

Establish a Reasonable Method for Allocating Overhead Costs Among Regulatory, Service, and Special Projects

The Bar allocates overhead costs among its different departments. Our review of the Bar's financial practices suggests the costs associated with Bar management, General Counsel, information technology, and building use provide benefit to regulatory, admissions, service, and special projects and allocation of these costs to each area is appropriate under GAAP.

Services Include the Bar's Self-sustaining Programs and Bar Sections. As mentioned earlier, fees for self-sustaining programs need to cover the program and overhead related costs to ensure that regulatory fees are not being used for those services. The Bar provides administrative, fiduciary, and accounting services to 38 Bar Sections, including the facilitation of fee collection, accounting, and event management. The Bar currently charges these sections an administrative fee of \$7 per section member for the services provided.

Allocating Overhead to All the Bars Activities Would Help to Set Appropriate Fees. During the Fall of 2023, the Court approved *UCJA Rule* 14-207(b) for an annual review of the licensing fees. A more precise allocation of overhead would help to better determine the actual costs associated with the Bar's regulatory, service, and special projects, leading to greater accuracy in the annual fee studies used to set appropriate fees. These reviews assess the need for adjustments to fees charged for services or benefits provided to members.

Recommendation Four

- We recommend that the Bar establish a reasonable method for allocating overhead costs among regulatory, service, and special project activities.

Fees for the Self-Sustaining Programs Need to Be Reviewed

The Bar has three self-sustaining programs, Conventions, Continuing Legal Education (CLE), and Admissions.

- **Conventions.** The Bar hosts three conventions yearly. Each convention allows licensees opportunities to discuss issues facing the Bar, the legal profession and the judiciary.
- **CLE.** The CLE Department creates, administers, and hosts multiple events across Utah and the U.S. to ensure that all Bar licensees have access to credible and meaningful content, regardless of their practice area or geographic location. Continuing education is required by the Utah Supreme Court, and pursuant to *UCJA Rule* 14-102(b)(4), the Bar offers CLE to its licensees statewide.

- **Admissions.** This includes the application process, character and fitness file reviews and hearings, preparation for and administration of the bar exam, and grading bar exam essays.

Figure 8 shows that Conventions and CLE had losses in FY 2023. The losses in Conventions are attributable primarily to the July 2022 Summer Convention, which had been contracted prior to the COVID-19 pandemic and saw less than anticipated attendance along with higher costs.

Figure 8. FY2023 Cost Analysis. The Bar has three self-sustaining programs with two programs having losses.

Self-Sustaining Programs	Revenue	Expense	Profit (Loss)
Conventions	\$ 333,800	\$ 458,000	\$ (124,200)
CLE	763,300	776,000	(12,700)
Admissions	550,300	494,200	56,100

When member service programs are not able to be self-sustaining, licensing fee revenue has been used to cover the shortage. The regulatory portion of the license fees should not be used to support the Bar's self-sustaining programs. The Bar needs to perform an annual cost analysis of these self-sustaining programs to determine if fee increases are necessary to ensure they are self-sustaining. In addition, the fees for each self-sustaining program needs to include their overhead costs including administrative and facilities.

Recommendation Five

- We recommend the Bar ensure fees for the self-sustaining programs are adequate to cover the programs' expenses including overhead.

The Bar Is a Fiduciary for the Bar Sections. The Bar offers 38 voluntary practice specialization sections which are independent and financially self-sustaining from section fees collected. The Bar provides administrative, fiduciary, and accounting services for the Bar Sections. Sections provide opportunities for specific practices of law and provide a forum for the exchange of information, resources, CLE opportunities, and networking events. This enables members to stay up to date on the latest developments and ongoing monitoring of legal issues relevant in these practices of law. Each section and division charges membership fees to support their operations. Collection, accounting, and event services are provided by the Bar. The Bar does not subsidize Bar Section expenses.

The Fund for Client Protection Should Be Appropriately Assessed

The Bar collects fees that fund the Fund for Client Protection (the "Fund"). The Fund was created to provide reimbursement to those who have sustained losses caused by the misappropriation of client funds by lawyers and/or Licensed Paralegal Practitioners licensed to practice in Utah. Claims against the Fund are limited to \$20,000 per claimant.

By rule, a minimum \$200,000 balance is maintained in the Fund. Each year the Supreme Court determines how much each attorney and Licensed Paralegal Practitioner needs to be assessed to maintain the Fund balance. The fee can vary by year, but averages between \$5 and \$7. Some

years there is no need to assess a fee because few claims are made, attorneys on whose behalf claims were paid reimburse the Fund, or investment income is sufficient to maintain the required balance.

In April 2022, the Bar Commission voted to supply \$100,000 from its undesignated net assets to the Fund rather than assess lawyers. When operating reserves are used for the Fund, there is a potential that revenue collected from other licensing fee statuses, including inactive, as well as reserves from other revenue sources, are being used. When the fee is correctly charged, it should be only charged to appropriate licensing statuses including paralegal practitioners and active attorneys.

The Innovation Office Should Not Be Funded with Regulatory Revenue

In late 2020, a pilot legal regulatory sandbox (the Sandbox), an Office of Legal Services Innovation (Innovation Office), and the Legal Services Innovation Committee of the Utah Supreme Court⁸ was established to assist with overseeing and regulating the practice of law by nontraditional legal service providers or by traditional providers offering nontraditional legal services.

The Innovation Office oversees the Sandbox to assess, recommend, and monitor entities seeking to try new approaches to legal practice. The Sandbox is a policy tool through which a government or regulatory body permits limited relaxation of applicable rules to facilitate the development and testing of innovative business models, products, or services by sandbox participants. The goal of the Sandbox is to improve access to justice. The objective of the Sandbox is to ensure consumers have access to a well-developed, high quality, innovative, affordable, and competitive market for legal services. Services provided by Sandbox entities are monitored for consumer harm through their submission of data.

In the summer of 2023, Utah Supreme Court directed the Bar to house the Sandbox and oversee its day-to-day operations. The Bar has two full-time employees perform the Innovation Office daily operations and the initial assessments of entity applications, data submissions, and enforcement actions. The Sandbox was being funded with approximately \$136,000 in ARPA funds which pays the salary and benefits of one employee. ARPA Funds expired in June of 2024.

While the Sandbox supports the legal system, and has a regulatory function, it does not benefit all licensed attorneys. A regulatory fee should have an available benefit all those paying the fee. The Office of the State Auditor applies this test in conducting fee audits. In addition, the Sandbox participants pay no fee for their authorization to practice law; however, everyone else, including licensed paralegal practitioners, must pay to practice. The Bar should work with the Utah Supreme Court to ensure that the Innovation Office is not funded with regulatory revenue. The Bar needs to consider establishing a fee to fund the office or consider using other revenue.

Recommendation Six

- We recommend the Bar ensure that regulatory revenue is not used to fund the Innovation Office.

⁸ Utah Supreme Court Standing Order No.15. Unless otherwise provided, this Order shall expire on the seventh anniversary of its effective date of August 14, 2020.

Conclusion

The State Bar Fees Are Approved by the Utah Supreme Court

According to *UCJA Rule* 14-207, the Bar submits recommendations on increasing, decreasing, or maintaining the annual licensing fees for attorneys and Licensed Paralegal Practitioners to the Utah Supreme Court. The submission must include a basis for the recommendation.⁹

If the Bar determines that an increase in the fee is needed, the Board submits a petition to the Utah Supreme Court. The Utah Supreme Court will issue an order either approving or denying the petition. The most recent petition for a licensing fee increase was on December 21, 2009. Figure 9 shows the 2009 licensing status categories, the current, and the proposed licensing fee increase.

Figure 9. 2009 Licensing Fee Petition. The Bar proposed a Licensing Fee increase to five licensing status categories.

Licensing Status Categories	Pre 2009	Approved 2009
Active	\$350	\$425
House Counsel	\$350	\$425
Active Under 3 years	\$190	\$250
Inactive Full Services	\$120	\$150
Inactive No Service	\$80	\$105

Note: In addition to the licensing fee increase, the bar also requested an increase for late fees from \$50 to \$100 and a reinstatement (after non-payment) from \$100 to \$200. Both fee increases were granted.

Figure 9. shows the licensing fee increases that the Utah Supreme Court granted effective May 1, 2010. The Bar has managed Bar operations without an increase since 2009.

Annual Fee Review Is Required by Administrative Rule

UCJA Rule 14-207 was updated in November of 2023¹⁰, to ensure annual fee reviews are prepared by the Board for presentation to the Utah Supreme Court for approval. For the annual fee review, we recommend the Bar provide the Utah Supreme Court the fee cost analysis shown in Figure 6, based on the current year's financials, the total net assets shown in Figure 3 along with any anticipated future liabilities, and total revenue and expenses as shown in Figure 1 to summarize the overall financial position of the Bar. Fee reviews should identify revenue shortfalls and whether the "charge bears some reasonable relationship to the cost of benefit or service and to justify its imposition."¹¹

⁹ UCJA Rule 14-207. Finance. (b).

¹⁰ UCJA Rule 14-207. Finances. "The Board must annually submit to the Supreme Court recommendations on increasing, decreasing, the annual licensing fees".

¹¹ Utah Sage, Inc. v. Pleasant Grove City, P3d 1269 (2023)

Recommendation Seven

- We recommend the Bar perform a licensing fee cost analysis annually and be provided to the Utah Supreme Court.

Recommendation Eight

- We recommend the Bar provide supporting financial viability information for the annual review by the Utah Supreme Court.¹²

¹² Provide licensing fee cost analysis by type of licensing status categories and the benefits and services being provided, total net assets along with anticipated future liabilities, and total revenue and expenses to the Utah Supreme Court for the annual fee review.

Appendix A

Using the Bar Administrative Rule 14 and the Bar's Summary of Operations, the Office of the State Auditor, classified the Bar's activities as regulatory, services (usually provided by professional trade organizations), and special projects assigned by the Court.

Activity	Regulatory	Service	Special Projects
Access to Justice ¹³		X	
Admissions	X		
Bar Journal		X	
Bar Management*	X	X	X
Bar Sections Support		X	
CLE Events		X	
Commission Special Projects	X	X	X
Committees	X	X	X
Consumer Assistance	X		
Conventions ¹⁴		X	
Ethics	X		
Facilities*	X	X	X
General Counsel*	X	X	X
IT*	X	X	X
Legal Services Innovation			X
Legislative ¹⁵		X	
Licensing	X		
Member Benefits		X	
NLTP	X		
Office of Professional Conduct	X		
Public Education			X
Young Lawyer Division		X	

*These administrative functions are spread across regulatory, service, and special project activities.

¹³ Access to Justice Programs include the Virtual Legal Clinic, Utah Free Legal Answers, and Pro Se Calendar Volunteer Program.

¹⁴ The Bar holds three conventions yearly (Fall Forum, Spring Convention, and Summer Convention).

¹⁵ The Bar conducts all lobbying and political activities like other mandatory state bars which follow Keller v. State Bar of California, 496 U.S. 1 (1990). A Bar member who objects to any lobbying activities may request a refund of the portion of the annual fee spent towards those activities. The refund amount is based on a percentage of the licensing fee used by the Bar for legislative activities status. For FY 2023 the percentage was 1.69 percent, the average refund amount was \$7.67



Board of Bar Commissioners

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January 16, 2025

Mr. Wayne Kidd
Internal Audit Director
Administrative Office of the Courts
450 S. State Street
Salt Lake City, UT 84114-0431

Dear Mr. Kidd,

Utah State Bar staff and the Board of Bar Commissioners have reviewed the November 6, 2024 Audit Report of State Bar licensing fees and the recommendations therein.

Bar staff echo the sentiments expressed in the accompanying letter and thank you for your courtesy, professionalism and congeniality throughout the audit process.

The Bar's responses to the specific recommendations are listed below. The Bar generally objects to the recommendation that the Bar maintain a "clear financial separation between regulatory, service, and special project activities." Specifically, the audit recommendation that license fees not be used to fund legal practice services or legal services that benefit citizens of Utah, or that CLE revenue or investment income not be used to fund non-CLE programs is inconsistent with the structure and purpose of the Utah State Bar as a mandatory or unified bar under the supervision of the Utah Supreme Court.

The development of a unified bar first came to fruition in North Dakota in 1921. Historically, a unified bar is grounded in the recognition that the legal profession's obligations to citizens go well beyond adherence to ethical and disciplinary rules. Lawyers, in effect, are the guardians of the justice system for the benefit of the public. While a healthy system of laws and courts is the foundation of any functional democracy, the legal professional fails its primary purpose if the citizens do not understand and trust, or cannot fully access, legal protections and institutions. Now 100 years after its initial establishment, the unified bar model is our nation's norm and exists today in 31 U.S. jurisdictions.

The unified bar structure is the most cost-effective method of assisting the Court in carrying out its regulatory functions and public service obligations. A unified bar serves the state's strong interest in allocating to licensees of the bar and not the public the expense of ensuring lawyers are competent, educated, adhere to ethical practices, and if necessary, are appropriately disciplined.

The Utah State Bar's unified status has greatly benefited our licensees both programmatically and financially. The centralized administrative function of the Bar supports our efforts to improve our skills as practitioners in service to the public. Our legislative program allows us to speak with a single voice on judicial funding, court

rulemaking, and other issues of vital importance to the independence and integrity of our third branch of government. And because all 14,400 of our licensees contribute financially to our Bar through their annual fees, our fees are among the lowest in our region and have not been increased since 2009, as recognized in the Audit Report.

Meanwhile, since 2009 the Court has efficiently added programs and employees without raising fees. The Bar has been able to add the New Lawyer Training Program, the Licensed Paralegal Practitioner (LPP) program, a well-being program, and the Regulatory Sandbox without raising licensing fees.

In recent years the Court has also improved the licensee discipline process with three new paid positions. In 2014, the Court added a part-time Clerk to staff the Ethics and Discipline screening panels. In 2019, the Court asked the Bar to fund Ethics Counsel as a position separate from the OPC and to hire a full-time lawyer to Chair the Ethics and Discipline Committee.

The Bar has also developed a robust well-being program and, at the direction of the Court, paid a consultant to manage the well-being efforts for the entire Utah legal community. The Bar has grown its Access to Justice Office since 2009 with state-wide programming, volunteer training and support for dedicated court calendars, and programs that train volunteers and coordinate with legal service providers across the state to improve the quality of pro bono legal services and the ease with which volunteers can serve.

All these additional programming and staff positions have been possible without raising fees because of the Bar's centralized administrative staff and funds generated from investment income and CLE programming.

The Bar disagrees with the recommendations in the Audit Report that are contrary to the function and purpose of a unified bar and that restrict the Court's flexibility to fund programming that furthers its Constitutional function of ensuring competent lawyers and public access to our legal system.

Similarly, the Bar objects to the State Auditor's categorization chart in Appendix A. The Auditor asks the Bar to use the chart to segregate license fees and allocate overhead differently. The Bar does not use this chart's categorization for internal or accounting purposes. Rule 14-102 in the Code of Judicial Administration lists the responsibilities of the Bar. All programs of the Bar further these required responsibilities and the license fees charged to licensees fund the responsibilities listed in Rule 14-102.

The State Auditor categorizes the Legal Services Innovation (LSI) office as a "special project." The Bar would not categorize the sandbox as a "special project." The Utah Supreme Court considers the sandbox to be its regulation of the practice of the law. Some years the Commission budget does include a budget line for "special projects" that are one time or infrequent Commission expenses. Recent special projects have included funding for Dr. Matt Theise's well-being survey of the Utah's legal community, the ABA review of the lawyer discipline process, a survey of Bar licensees, and a wage and benefit study. The Bar does not categorize any department or program as a "special project." All of these programs benefit licensees and the citizens of Utah.

RECOMMENDATION ONE: We recommend the Bar identify reserves which consist of licensing fee revenue so they are applied to the appropriate costs.

REPLY: The Bar's reserve is made up of revenue from various sources. Exacting the balance of license fee revenue in the reserve is not possible retroactively and would be arbitrary. Parsing the reserve is more closely related to governmental fund accounting, which would constitute a change in accounting method

for the Bar. Additionally, this recommendation is not consistent with the purpose and structure of the unified bar structure under which we operate.

The Bar accounts for all income and expenditures at the department level, which aggregate into one set of financial statements, consisting of net assets, either restricted or unrestricted, as prescribed by GAAP. The Bar can identify which departments/functions operate at a loss, profit, or break even. This information is included in our financial reporting package and is considered during the budget approval process.

RECOMMENDATION TWO: We recommend the Bar continue to annually monitor categories which show the fee amount is higher than the costs to determine if the fee amount should be decreased.

REPLY: The Bar has already begun showing fee amounts for each category of licensee and allocating our costs for each category. We presented this analysis to the Utah Supreme Court in the Spring of 2024 so the Court could establish the license fees for 2024-2025. We presented the Court with a prior version of the attached spreadsheet, now updated to show our most recent cost analysis of fees for each license category using data from the FY25 Budget. This cost analysis shows that the Bar's cost for Active lawyers is \$449, or \$24 more than the \$425 fee. There is no financial justification for a reduction in fees.

RECOMMENDATION THREE: We recommend the Bar ensure a clear financial separation between regulatory, service, and special project activities.

REPLY: Again, this recommendation is contrary to the purpose and structure of a unified bar. However, the Bar keeps detailed financial accounting for every bar department and function and our financials provide expenses and revenue for every Bar program and activity. Moreover, revenue from investment income and CLE programs has in part enabled the Bar to continue to function without a fee increase and to pay for the additional programs the Court has developed since 2009 when it set the current licensee fees.

RECOMMENDATION FOUR: We recommend that the Bar establish a reasonable method for allocating overhead costs among regulatory, service, and special project activities.

REPLY: The Bar boasts an overhead allocation policy that is consistent with generally accepted accounting principles (GAAP). Indirect costs are allocated among all departments. These allocation methods and calculations are audited annually by independent financial auditors.

The financial statements published with our Independent Auditors' Report present our expenses by nature and function, which is not only consistent with our organizational structure as a non-profit 501(c)(6) as determined by the IRS, but again, with GAAP. Our revenues and expenditures are tracked scrupulously and separated by function. It would be an inconsistent accounting practice to change our current overhead allocation methods, in addition to the problems arising from publishing financial statements not consistent with GAAP.

Moreover, the Bar discussed this recommendation with our Budget and Finance Committee and the Committee agreed that when calculating the license fee cost, all overhead should be included because the Bar's overhead costs are fixed. For instance, the building costs are the same whether we have five departments or ten or whether we include all departments in the analysis.

It is prudent to require a license fee that covers all fixed costs because if "service and special project activities" were to be considered non-essential for any reason, license fees would still cover fixed costs such as the cost of the building. Presenting a license fee analysis with fixed overhead only allocated to select programs produces a falsely low cost for "regulatory" costs. The burden of these costs is currently

spread, or allocated, but would be more concentrated with the removal of any respective “service and special project activity,” and vice versa.

RECOMMENDATION FIVE: We recommend the Bar ensure fees for the self-sustaining programs are adequate to cover the programs’ expenses including overhead.

REPLY: With the exception of the 2022 Summer Convention, the programs designated in this report as “self-sustaining” (Admissions, CLE, and Conventions) are self-sustaining.

RECOMMENDATION SIX: We recommend the Bar ensure that regulatory revenue is not used to fund the Innovation Office.

REPLY: Funding for the Sandbox is determined by the Utah Supreme Court, not the Bar. The Bar does not have authority to assess any fees to fund the Innovation Office. The attached cost allocation analysis for FY25 shows that for the current fiscal year, \$19.24 of the \$425 Active license fee is used to fund the Sandbox.

RECOMMENDATION SEVEN: We recommend the Bar perform a licensing fee cost analysis annually and be provided to the Utah Supreme Court:

REPLY: The Bar will provide the Court with a licensing fee cost analysis each year as part of the license fee approval process.

RECOMMENDATION EIGHT: We recommend the Bar provide supporting financial viability information for the annual review by the Utah Supreme Court.

REPLY: The Bar will provide supporting financial viability information for the annual review by the Utah Supreme Court.

Sincerely,



Cara Tangaro
President, Utah State Bar



Elizabeth A. Wright
Executive Director, Utah State Bar

CC: Ronald B. Gordon, Jr., Sr. Court Administrator
Neira Siaperas, Deputy State Court Administrator
Tina Cannon, Utah State Auditor
Maribeth LeHoux, General Counsel, Utah State Bar
Nathan Severin, Director of Finance, Utah State Bar

AUDIT RESPONSE

Cost per Licensee by Licensing Status, FY 2025

Status	Total Licensees	Total Revenue	Percent of Revenue	Net Profit / (Loss) Allocation by Percent of Revenue	Cost Per Licensee	Fee Amount	Over or Under
Active	9,256	\$ 4,014,074	81.75%	\$ (4,155,843)	449	\$ 425	24
Active under 3 years	792	226,299	4.61%	(234,291)	296	250	46
Active Emeritus	398	-	0.00%	-	-	-	-
In House Counsel	143	63,411	1.29%	(65,651)	459	425	34
Foreign Legal Counsel	3	1,700	0.03%	(1,760)	587	425	162
Licensing Paralegal Pract.	32	4,350	0.09%	(4,504)	141	200	(59)
Military Spouse	0	-	0.00%	-	-	425	-
Pro Hac Vice	-	250,781	5.11%	(259,638)	-	425	-
Subtotal - Active	10,536	4,560,615	-	-	-	-	-
Inactive - Full Service	810	121,543	2.48%	(125,836)	155	150	5
Inactive - No Service	2,059	226,494	4.61%	(234,493)	114	105	9
Inactive Emeritus	599	-	0.00%	-	-	-	-
Inactive House Counsel	17	-	0.00%	-	-	-	-
Inactive Licensing Paralegal Pract.	3	1,275	0.03%	(1,320)	440	75	365
Subtotal - Inactive	3,461	349,312	-	-	-	-	-
Total Active and Inactive	13,997	\$ 4,909,927.00	\$	(5,083,335.75)	(173,409)	Net	

AUDIT RESPONSE

Active, Over 3 Years, FY 2025
License Fee Allocation

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
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Regulatory

Office of Professional Conduct

06 - Office of Prof Conduct

Bar Operations

04 - Bar Management

07 - General Counsel

08 - Computer/MIS/Internet

21 - Commission/Sp Projects

24 - Licensed Paralegal Practi

NLTP

03 - NLTP

Facilities

05 - Property Management

Building Overhead Allocated to Self-Sustaining

Building Overhead Allocated to Mandated and/or Services

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
---------	---------	-------------------	--

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
---------	---------	-------------------	--

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
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Mandates and/or Services

Public Services

14 - Committees

17 - Consumer Assistance

18 - Access to Justice

Member Services

13 - Bar Journal

15 - Member Benefits

16 - Section Support

20 - Legislative

22 - Public Education

23 - Young Lawyers Division

Legal Services Innovation / Sandbox

Building Overhead Allocated to Mandated and/or Services

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
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Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
---------	---------	-------------------	--

Revenue	Expense	Net Profit/(Loss)	Cost as a Percent of Total Licensing Revenue
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AUDIT RESPONSE

Intended Self-Sustaining					
Admissions					
02 - Admissions	704,654.96	(635,844.37)	68,810.59	-1.40%	(5.96)
CLE					
CLE	653,767.84	(699,838.12)	(46,070.28)	0.94%	3.99
Conventions					
10 - Summer Convention	61,077.00	(37,051.67)	24,025.33	-0.49%	(2.08)
11 - Fall Forum	213,925.00	(78,512.16)	135,412.84	-2.76%	(11.72)
12 - Spring Convention	203,085.00	(113,832.18)	89,252.82	-1.82%	(7.73)
Building Overhead Allocated to Self-Sustaining			34,791.00	-0.71%	(3.01)
					\$ (26.51)
			\$ 306,222.31	Net Total	

Utah State Bar Commission Meeting

T A B 2

Yvette Donosso

13634 S. Pyrenees Ave., Riverton, Utah 84095

(801) 935-1881

yvettedonosso@me.com

WORK EXPERIENCE:

Attorney, Collins Rupp P.C., 3/2024- present

Represent clients in criminal cases, including advising on immigration consequences, in both federal and state court. Represent clients in family matters such as protective orders, divorces and paternity actions.

Attorney, Trujillo Acosta Law, 1/2022-3/2024

Represent clients in criminal cases, including advising on immigration consequences, in both federal and state court. Represent clients in family matters such as protective orders, divorces and paternity actions.

Assistant City Attorney, Bountiful City, 4/2019-1/2022

Conducted all traffic and misdemeanor criminal prosecution on behalf of the City including preliminary hearings, motions, trials and sentencings in 2nd District Court. Represented the City in appellate matters. Advised the City regarding investigations, policies and procedures.

Judicial Law Clerk, U.S. Magistrate Judge Brooke C. Wells, 2/2018-4/2019

Assisted judge handling motions in civil and criminal cases, including discovery and administrative appeals. Drafted orders and recommendations. Assisted in settlement conferences, docket management and other duties as assigned.

Judicial Law Clerk, U.S. District Judge Clark Waddoups, 2017-2018

Reviewed case files in civil and criminal cases. Assisted in research and writing orders, preparing for hearings, and trials including *voir dire* and jury instructions. Attended hearings, docket management and other duties as assigned.

Attorney, Utah Attorney General's Office, 2011-2017 (Employment Section)

Represented state agencies in matters involving alleged violations of constitutional, civil rights and employment laws. Appeared in state and federal courts, as well as before the Utah Labor Commission, the Career Service Review Office and the State Records Committee. Assisted with GRAMA requests and development of policies and procedures for state agencies, as needed.

Attorney, Donosso Law PLLC, 2009-2011

Represented clients in family law cases, including divorces, stalking injunctions and protective orders.

Contract Attorney, Vantus Law Group, PC, 2009-2011

Represented corporations in commercial disputes, (e.g. breaches of contract, non-competes and copyright issues) in both state and federal court.

Attorney, Jones Waldo Holbrook & McDonough, P.C., 2006-2009

Represented clients in matters involving commercial litigation, family law and personal injury.

Executive Director, Utah Department of Heritage & Arts, 2005-2006

Drafted strategic plan for newly formed department. Managed 12 division directors and oversaw 23 Boards and Commissions. Directed the fiscal, legislative, personnel and media affairs for the department. Represented Governor Jon M. Huntsman Jr. in the Utah-Mexico Project for Prosperity and the Governor's Working Group on Student Achievement. The department's six divisions included: the Utah Arts Council, the Office of Ethnic Affairs, the Division of Housing and Community Development, the Division of State History, the Division of Indian Affairs and the State Library.

Attorney, Manning Curtis Bradshaw & Bednar, LLC, 2002-2004

Defended corporate clients in employment matters before the Utah Labor Commission, state and federal court. Handled investigations, advised on policies and prepared employee manuals.

Judicial Law Clerk, Utah Supreme Court, 2001 Justice Christine M. Durham

Reviewed case files, attended oral arguments, conducted legal research and drafted opinions involving both civil and criminal matters. Also supervised student interns.

Judicial Law Clerk, Third District Court, 1999-2000 Judges: William B. Bohling, Lee Dever, Tyrone E. Medley and William A. Thorne Jr. Reviewed pending motions, drafted bench memos, attended court proceedings for both civil and criminal cases, and drafted memorandum decisions. Supervised student interns.

LEADERSHIP EXPERIENCE:**Board Member, Salt Lake City Community College August 2023-present**

The Board has stewardship and accountability for legal and financial aspects of the college's resources, including serving the students, donors, and community.

Member, Domestic Violence Fatality Review Committee, Jan. 2021-present

The DVFRC is a multidisciplinary committee whose primary purpose is to establish effective strategies to improve agency and community response and prevention of DV fatalities.

Member, Utah State History Board, 2011-2018

The Board makes policy for the Division, advises the Director, and acts as the State Historic Preservation Review Board.

Member, Governor's Commission to Strengthen Utah's Democracy, 2009-2010

The Commission was asked to review and provide feedback to Governor Herbert in areas of ethics, campaign finance, re-districting, lobbying regulations and election laws.

Board Member, Pete Suazo Business Center, 2006-2009

Board oversaw policies and financial affairs of 501(c)(3) dedicated to assisting women and ethnic minorities obtain training and financial support to start-up businesses.

Board Member, Comunidades Unidas, 2006-2008

Board members oversaw policies and financial affairs of 501(c)(3) dedicated to promoting health advocacy and education amongst Utah's Hispanic/Latino community.

Bar Commissioner, Utah State Bar, Third Division, 2003-2010

Helped develop policies and procedures that govern lawyers, including admissions, disciplinary

proceedings, budgetary functions, and programming. Served on various bar committees, such as the Labor & Employment Section and the Fund for Client Protection Committee, at the request of the President. Member of Executive Committee from 2004-2006.

Member, Academy of Math, Engineering & Science, 2002-2003

Worked with the Deputy of Education and community leaders to ensure the New Century High School program developed effective strategies to recruit ethnic minority students to the Academy.

President, Utah Minority Bar Association, 2002-2003

Worked with the Commission on Criminal and Juvenile Justice and the Governor's Office to appoint more ethnic minorities to the state's judicial nominating commissions and the bench. Promoted recruitment and retention of minority attorneys to the Bar by launching the Pledge for Ethnic and Racial Diversity for Utah's Legal Employers. Established a mentoring program for minority law students.

Chair, Utah Governor's Hispanic Advisory Council, 2001-2002

Advised Governor on issues impacting the Hispanic/Latino community. Worked with the Office of Hispanic Affairs to improve outreach and service to the Hispanic/Latino community. Organized public hearings throughout the state to obtain community input. Promoted dialogue between law enforcement agencies and ethnic community leaders.

EDUCATION:

Juris Doctor, 1999, J. Reuben Clark Law School, Brigham Young University

National Women Lawyer of the Year Award, 1999

Faculty Award for Meritorious Achievement & Distinguished Service, 1998

President of Minority Law Student Association, 1997- 1999

Merit Scholarship Recipient, 1996-1999

Brigham Young University, 1995 B.A., Social Cultural Anthropology, University Honors

Thesis: Between Boundaries, the Transculturation of Eight Women of Spanish speaking Origin in Utah

AWARDS & RECOGNITIONS:

2019, Utah State Bar, **Raymond S. Uno Award for Advancement of Minorities**

2022, 2016, 2015, 2009, 2005 Utah Business Magazine, **Legal Elite**

2008, Connect Magazine, **"One of 20 Most Influential Hispanics"**

2004, Salt Lake City Magazine, **"Ten Women Sure to Change Utah"**

2004, Utah Coalition de la Raza, **Cesar Chavez Excellence Award**

NICHOLAS CLYDE MILLS

253 Chimes View Drive • South Ogden, Utah 84405 • (801) 510-0620 • NicholasCMills@gmail.com

EDUCATION

University of Utah S.J. Quinney College of Law, *Juris Doctor* with honors, 2011

- William H. Leary Scholar (top 20% of class)
- *Note & Comment Editor*, Journal of Law and Family Studies
- David T. Lewis Outstanding Clinical Service Award
- *First Place*, National Association of Criminal Defense Lawyers 2009 National Essay Contest
- CAL Excellence for the Future Award (*highest grade*), Global Perspective on Counter-Terrorism (Spring 2011)

University of North Georgia, *Doctor of Philosophy*, Criminal Justice, anticipated 2029

Lamar University, *Master of Science*, Criminal Justice, 2021

Weber State University, *Bachelor of Science*, Criminal Justice, *magna cum laude*, 2007

- Phi Kappa Phi Honor Society and Scholarship recipient
- *Secretary*, Alpha Phi Sigma National Criminal Justice Honor Society
- High Honors Scholarship

John Jay College of Criminal Justice, *Advanced Certificate*, Transnational Organized Crime Studies, 2024

Oklahoma State University, *Graduate Certificate*, Forensic Arson, Explosives, Firearms, and Toolmarks Investigation, 2023

Arizona State University, *Graduate Certificate*, Criminal Sentencing and Sentencing Advocacy, 2020

Michigan State University, *Certificate*, Judicial Administration, 2018

EMPLOYMENT

Kaysville City Corporation, *City Attorney* (2017 – Present)

- *President*, Utah Misdemeanor Prosecutor's Association
- *Chair*, Criminal Law Section, Utah State Bar
- *Charlotte L. Miller Mentoring Award*, Utah State Bar

Layton City Corporation, *Assistant City Attorney* (2014 – 2017)

- *Vice President*, Utah Misdemeanor Prosecutor's Association

Salt Lake City Corporation, *Associate City Prosecutor* (2012 – 2014)

- *Instructor*, Salt Lake City Police Academy

Nevada Supreme Court, Criminal Division, *Staff Attorney* (2011 – 2012)

Utah Office of the Attorney General, Criminal Justice Division, *Law Clerk* (2010 – 2011)

Department of Justice, INTERPOL-Washington, *Law Clerk* (2010)

- Outstanding Intern Award

Rocky Mountain Innocence Center, Lionel Frankel Fellow (2009 – 2010)

PUBLICATIONS

- *A Review of Alt-Right Gangs: A Hazy Shade of White* by Shannon E. Reid and Matthew Valasik, 7 Int'l J. Rural Criminology 3 (2023).
- *Twenty Million Angry Men*, 35 UTAH BAR J. 2 (2022) (book review).
- *Mindhunter*, 34 UTAH BAR J. 6 (2021) (book review).
- *A Primer on Hearsay*, KAYSVILLE CITY NEWSL. Aug. 2019, 5.
- *A Primer on Miranda*, KAYSVILLE CITY NEWSL. Aug. 2018, 4.
- *Have a Safe Trip*, KAYSVILLE CITY NEWSL. Feb. 2018, 5.
- *Traffic Safety in Construction Zones*, LAYTON CITY NEWSL. May 2017, 1-2.
- UTAH PROSECUTION COUNCIL, STATE OF UTAH LEGISLATIVE SUMMARY 2017 GENERAL SESSION (2017) (contributor).
- UTAH PROSECUTION COUNCIL, STATE OF UTAH LEGISLATIVE SUMMARY 2016 GENERAL SESSION (2016) (contributor).
- *Code Enforcement's Goal*, LAYTON CITY NEWSL. May 2016, 4.
- *Signs on Layton Parkway can Cause Damage*, LAYTON CITY NEWSL. Nov. 2015, 7.
- *Keeping our Police Officers Safe on the Roads*, LAYTON CITY NEWSL. May 2015, 3.
- *Beyond the First Draft*, 27 UTAH BAR J. 20 (2014) (book review).
- *Reading Your Way to Stellar Legal Writing*, 25 UTAH BAR J. 40 (2012) (book review).
- *The Role of Diversity in the Criminal Justice System*, 33 THE CHAMPION 62 (2009).

COMMUNITY

Utah Judicial Council Standing Committee on Model Utah Criminal Jury Instructions, Committee Member (2023 – Present)
South Ogden City Planning Commission, Chair (2022 – 2025)
Davis County Justice Court, Small Claims Mediator (2023 – Present)
Utah CASA, Volunteer (2022 – 2023)
Club Heights Elementary and Burch Creek Elementary, PTA Member, (2014 – Present)
Roy City Justice Court, Judge Pro Tempore (2016 – 2022)
Utah High School Athletics Association, Wrestling Referee (2015 – 2018)
Utah State Bar, Bar Examiner Committee (2018 – 2023), Mentor (2019 – Present),
USA Wrestling Utah, Ad Hoc Board Member (2015 – 2017)
Boy Scouts of America, Eagle Scout (1997), Assistant Scoutmaster (2009 – 2011), Merit Badge Counselor (2008 – 2019), and Troop 172's Executive Officer (2015 – 2019)

Utah State Bar Commission Meeting

T A B 3

To: Utah Bar Association's Board of Commissioners

From: Nicole Johnston

Re: Personal Statement Regarding the Nomination for ABA Young Lawyer Delegate to the House of Delegates from Utah

Date: August 14, 2025

Dear Commissioners,

I am honored to submit my nomination for appointment as the American Bar Association's Young Lawyer Delegate to the House of Delegates from Utah. As the Social Activities Co-Chair of the Young Lawyers Division and the Utah Affiliate to the ABA YLD Assembly, I have been deeply engaged in both local and national efforts to elevate the voice and impact of young attorneys. I believe my leadership experience, commitment to public service, and active participation in the ABA make me well-suited to represent Utah's young lawyers in this important role.

Over the past year, I have had the privilege of planning inclusive, community-building events for over 200 young lawyers in Utah. Through these events we have seen a resurgence in young lawyers' participation in their local legal communities. And, in this role, I have had the opportunity to speak directly with young lawyers about changes they wish to see in legal practice and lawyer well-being. I have relayed these concerns to the greater Utah YLD Board and worked with other Board members to implement feedback-based best practices.

Additionally, as a voting affiliate member in the ABA YLD Assembly, I've represented Utah at both the ABA Annual and Midyear Meetings where I contributed to the national dialogue on issues affecting the future of the legal profession. It is through the ABA that I think young lawyers can make the greatest impact and have their voices heard on a national level. I want to continue to be involved with the ABA because no other organization provides such a platform for advocacy.

In addition to my work with the Utah State Bar, I serve as the Newsletter Editor and a voting board member of the Federal Bar Association's Civil Rights Section. In this capacity, I draft and edit quarterly newsletters that highlight key legal developments and scholarship in civil rights law. This role has deepened my understanding of how legal professionals can shape public discourse and policy, especially in areas affecting vulnerable populations.

I view the position of Young Lawyer Delegate as an opportunity not only to advocate for the needs and perspectives of Utah's new lawyers, but also to ensure that our voices are heard in shaping national ABA policy. I am committed to engaging meaningfully with young lawyers across the state, listening to their concerns, and bringing those perspectives to the House of

Delegates with professionalism, diligence, and integrity. It would be a privilege to serve Utah's legal community in this capacity.

Sincerely,
Nicole Johnston
njohnston@agutah.gov
Utah Bar # 18977

Nicole Johnston
208.589.0938 · Njohnston2424@gmail.com

EDUCATION

University of Utah S.J. Quinney College of Law, Salt Lake City, UT August 2020 – May 2023
Juris Doctorate

Leadership & Activities:

- Utah Law Review, *Associate Articles Editor*
- Diversity, Equity & Inclusion Committee, *Chair*
- Women's Law Caucus, *Development Director*
- The Consumer Advocacy and Protection Society, *3L Representative*

Canisius College, Buffalo, NY August 2016 – May 2018
Master of Science in Childhood Education, Extension in TESOL

Cumulative GPA: 4.0

Awards: Alpha Sigma Nu Honors Society member

University of Denver, Denver, CO August 2012 – June 2016
Bachelor of Arts in Political Science

Bachelor of Arts in Socio-Legal Studies

Major GPA: 3.75 / Cumulative GPA 3.6

Awards: Distinguished 3rd Year Student; Distinction in Socio-Legal Studies; Senior Thesis

Activities: DU Debate Union (Vice-President); DU Mock Trial Team (Outstanding Attorney); Cross-Campus Student Coalition (Co-Chair)

Peking University, Beijing, China August 2014 – December 2014
Chinese Studies

PROFESSIONAL EXPERIENCE

Utah Attorney General's Office, Litigation Division, Salt Lake City, UT May 2023 - Present
Assistant Attorney General

- Manage a case load of up to eighteen cases (18) in Civil Rights Law.
- Appear in Federal and State Court for hearings, oral arguments, and pre-trial conferences.
- Engage in extensive motion practice and discovery at all stages of litigation.
- Present an annual CLE with the Federal Bar Association on the topic of Qualified Immunity.

Strindberg Scholnick Birch Hallam Harstad Thorne, Salt Lake City, UT April 2021 – May 2023
Law Clerk

- Drafted legal documents including complaints, discovery dispute motions, summary judgment motions, stipulated orders, and demand letters.
- Prepared EEOC & UALD charges, rebuttals, and position statements.
- Engaged in client communication, witness interviews, depositions, and moot court practice.
- Analyzed discovery documents in preparation for court proceedings and mediations.
- Represented clients in Unemployment and Civil Service Commission Appeals Hearings.

United States District Court for the District of Utah, Salt Lake City, UT Jan. 2022 – May 2022
Judicial Extern for Judge Daphne Oberg

- Wrote Bench memos by reviewing party pleadings, conducting legal research, and analyzing relevant statutory and case law to determine motion outcomes.
- Collaborated on judicial opinions through multiple rounds of drafting, editing, and finalizing.
- Displayed mastery of legal research databases including Westlaw and LexisNexis.

Directed Research with Prof. Leslie P. Culver, S.J. Quinney COL, Salt Lake City, UT April – Dec. 2021
Research Assistant

- Researched existing literature, including case law, related to communication strategies within the legal field and produced analytical summaries of past literary works.
- Copyedited written drafts and proposals.
- Compiled relevant data in categorical systems.

American Civil Liberties Union (ACLU) of Utah, Salt Lake City, UT August – Dec. 2021
Legal Extern

- Conducted legal research related to Constitutional Law and high-impact litigation.
- Collaborated with the legal team and other staff members for educational campaigns.

COMMUNITY LEADERSHIP & VOLUNTEER EXPERIENCE

Young Lawyers Division, Utah State Bar August 2023 - Present
President-Elect & Social Activities Co-Chair

American Bar Association Young Lawyers Division Utah Affiliate

- Manage a budget of over \$60,000.
- Plan events for 200+ young lawyers.
- Represent Utah at the ABA annual and mid-year conferences as a voting member affiliate in the YLD assembly.
- Volunteer Judge for Utah Law Related Education Mock Trial.

Federal Bar Association, Civil Rights Section August 2024 - Present
Newsletter Editor

- Draft, revise, and publish quarterly newsletters on behalf of the Civil Rights Section.
- Communicate with Members to solicit original articles for publication.
- Voting member of the Civil Rights Section Board.

Legal Methods (Writing), University of Utah S.J. Quinney College of Law August 2022 – May 2023
Teaching Assistant (TA)

- Instructed first-year law students on informative and persuasive legal writing, analytical frameworks, oral advocacy, and IRAC.
- Evaluated 1L writing samples and provided written feedback.
- Met with students routinely to offer guidance and give oral feedback.

Pro Bono Initiative, University of Utah, S.J. Quinney College of Law 2020 - 2023
Volunteer

- Worked with community members to solve legal issues in the areas of family law, “street” law, landlord/tenant law, and consumer protection.
- Constructed wills for first responders.
- Conferred with licensed attorneys to help clients meet their goals.

CERTIFICATIONS

Admission, Utah State Bar Current

Admission, United States District Court, District of Utah Current

I'm a first-year IP attorney at Workman Nydegger and a 2024 graduate of the University of Texas School of Law. I'm interested in serving as the Utah YLD representative to the ABA House of Delegates to help grow the community of young Utah attorneys and ensure that their perspectives are reflected in the discussions that shape our profession.

Throughout law school and now in practice, I've focused on building spaces where young lawyers feel supported and heard. As Vice President of APALSA, I helped organize an orientation for diverse incoming 1Ls and worked with administrators to navigate anti-DEI state legislation in a way that preserved key student support systems. More recently, I helped found a small group of early-career IP attorneys that meets quarterly to share resources and stay connected across firms.

I'm drawn to the ABA's leadership on national issues—especially those involving access to the democratic process, constitutional rights, and the ethical responsibilities of the profession. I'd be honored to represent Utah's young lawyers in these conversations and to contribute to their sense of belonging and fulfillment in the legal field.

MANSI CHAUHAN

255 N 400 W. | Salt Lake City, UT 84103 | 469-237-6339
mchauhan@wnlaw.com | <https://www.linkedin.com/in/mansic/>

EDUCATION

The University of Texas School of Law, Austin, TX

J.D. received May 2024

- TEXAS INTELLECTUAL PROPERTY LAW JOURNAL, Staff Editor
- Texas Journal of Oil, Gas, and Energy Law Society, Member
- First Generation Orientation Director
- Health Law Society, Secretary
- Asian Pacific American Law Student Association, Vice President
- Women's Law Caucus, Member

The University of Texas at Dallas, Richardson, TX

B.S. Neuroscience received May 2020

EXPERIENCE

Workman Nydegger, Salt Lake City, Utah

Summer Clerk, Associate, June 2023 – Present

Draft and prosecute U.S. and international patent and trademark applications in variety of technical fields for multiple shareholders. Collaborate with shareholders on IP litigation research, discovery, and claim construction analysis. Engage with inventors and in-house counsel to align patent portfolio with business objectives.

Tenable, Inc., Columbia, MD

Legal Intern, June 2022 – August 2022

Reviewed and redlined Non-Disclosure and Master Agreements to assist the corporate team throughout the negotiation process with Fortune 500 customers and vendors. Observed meetings with opposing counsel, the international legal team, and various other departments within the company and its international branches. Contributed to the intern program by adding guidelines for future legal interns and creating content for the company's intern program at large.

Chalaki Law, P.C., Dallas, TX

Legal Assistant, May 2021 – August 2021

Communicated with healthcare organizations regarding clients' treatment statuses and obtained billing and business records affidavits. Collaborated with three other legal assistants and a case manager to complete demand letters ahead of deadlines.

Per Scholas Project, Remote

Cybersecurity Fellow, October 2020 – March 2021

Conducted investigation of various individual, group and state-sponsored cybersecurity threats. Led research presentations on emerging cybersecurity issues like Internet of Things Security and Social Engineering. Obtained official CompTIA Cybersecurity Analyst certification after 700+ hours of training.

Innocence Project, Richardson, TX

Team Lead, January 2019 – June 2019

Led a team of four through investigation of trial documents of closed criminal cases of Texas inmates, created meticulous case memoranda for the more promising cases. Conducted detailed presentations and facilitated discussions of each case under attorney supervision.

LANGUAGES AND INTERESTS

Fluent Hindi, Conversational Spanish, Singing, Dancing, Traveling

Utah State Bar Commission Meeting

T A B 4

UTAH STATE BAR COMMITTEE CHAIR APPOINTMENTS

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

Utah State Bar Commission Meeting

T A B 5

2025 – 2026 Bar Commission Liaison Assignments

Kim Cordova

Bar Executive Committee
 Budget and Finance Committee
 2026 Summer Convention Committee
 Hispanic Bar Association
 Fund for Client Protection Committee
 Pro Bono Commission
 Criminal Law Section

Miriam Allred

Innovation in Law Practice Committee
 Bar Journal Committee
 Lawyers Helping Lawyers Committee
 Modest Means Committee
 Bankruptcy Law Section
 Cyberlaw Section
 Education Law Section
 Estate Planning Law Section
 Real Property Law Section

Tom Bayles

Bar Executive Committee
 Eastern Utah Bar
 Garfield County Bar
 Sixth District Bar
 Southern Utah Bar
 Uintah County Bar

Tyler Young

Bar Executive Committee
 Central Utah Bar
 Utah Association for Justice
 Wasatch County Bar
 Admissions Committee
 Bar Exam Test Accommodation Committee
 Bar Examiner Committee
 Character & Fitness Committee
 Ethics Advisory Opinion Committee
 2026 Spring Convention Committee

J. Brett Chambers

Box Elder Bar
 Cache County Bar
 Fee Dispute Resolution Committee
 Indian Law Section
 Limited Scope Representation Section

Christian Clinger

Park City Bar
 Salt Lake County Bar
 Bar Awards Committee
 Governmental Relations Committee
 Banking & Finance Law Section
 Dispute Resolution Law Section
 Small Firm Practice Section

2nd Division Commissioner

Davis County Bar
 Tooele County Bar
 Weber County Bar
 Cannabis Law Section

Chrystal Mancuso-Smith

Utah Employment Lawyers Association
 Access to Justice Commission
 Bar Leadership Academy
 Entertainment Law Section
 Environmental Law Section
 Government & Administrative Law Section
 Health Law Section
 Intellectual Property Law Section

Mark Morris

Utah Federal Bar
 CLE Advisory Committee
 Antitrust & Unfair Competition Law Section
 Appellate Practice Law Section
 Constitutional Law Section
 Elder Law Section
 Labor & Employment Law Section
 Military Law Section
 Securities Law Section

Ezzy Khaosanga

Bar Executive Committee

Jess Couser

Paralegal Division
 Licensed Paralegal Practitioner Committee
 New Lawyer Training Program Committee
 Legal Services Innovation Commission
 (“Sandbox”)
 Unauthorized Practice of Law Committee
 Business Law Section
 Legal Entrepreneur Law Section

Olivia Shaughnessy

Utah Prosecution Council
 Women Lawyers of Utah
 Family Law Section
 Juvenile Law Section
 Collection Law Section
 Corporate Counsel Section

Rick Hoffman

Budget and Finance Committee
 Franchise Law Section
 Non-Profit Law Section
 Tax Law Section

Shawn Newell

Bar Executive Committee

Hellenic Bar

Utah Minority Bar Association

Utah Black Lawyers Association

Community Association Law Section

Construction Law Section

International Law Section

Erik Christiansen

Litigation Section

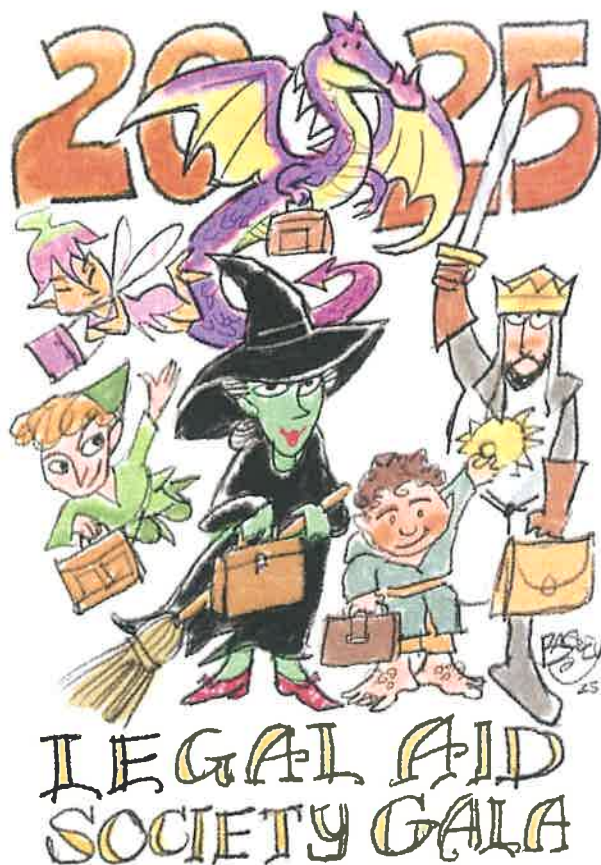
Cara Tangaro

Bar Executive Committee

Utah Association of Criminal Defense
Lawyers

Utah State Bar Commission Meeting

T A B 6



Join us at 6 PM on October 3rd, Little America Ballroom for the 2025 Legal Aid Society Gala.

Adorn yourselves in fairy tale frocks and cloaks to step into a realm of fantasy as we do battle against domestic violence.

There will be an open bar, live and silent auction, dinner, and a short program. All proceeds go to support the Domestic Violence Victim Assistance Program.

To speed up check-in on the night of the event, we recommend you pre-register your credit card by clicking the box at the bottom of this page.

NOTE: Table for 10 is \$1,750

Utah State Bar Commission Meeting

T A B 7

CHARGE TO STANDING COMMITTEE

TO: Christine M. Durham, Chair - Access to Justice Commission
Amy Sorenson, Vice-chair - Access to Justice Commission

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To provide leadership the Bar's Access to Justice Programs and ensure greater communication among the various providers of legal services to the under-served populations in the state regarding the broad spectrum of judicial, court-related, administrative, educational, market-based, and consumer-oriented issues and to discuss the means of improving the services.

SPECIFIC OBJECTIVES:

1. To coordinate the Bar's Access to Justice programs, which currently includes the Modest Means and Pro Bono Programs as well as the AAA Task Force and the Licensed Lawyer directory site;
2. To regularly gather the various legal services providers in the state to share information, discuss improvements, review the extent to which this work is being accomplished and evaluate any gaps which may still exist; and,
3. To maintain comprehensive reports of the services.

CHARGE TO STANDING COMMITTEE

TO: Michael Barnhill, Chair – Bar Admissions Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To oversee the Bar admissions process for licensure by the Supreme Court and assure that: (1) each applicant has achieved a sufficient amount of scholarly education and graduated from a qualifying law school; (2) each applicant possesses the requisite moral character and fitness to protect the public interest and engender the trust of clients, adversaries, courts and others; and (3) each applicant has the ability to identify legal issues, to engage in a reasoned analysis of those issues and to arrive at a logical solution by application of fundamental legal principles by assessment which demonstrates the applicant's thorough understanding of these legal principles.

The Committee shall consist of its chair(s), the chairs of all admission-related committees, the Deputy General Counsel in Charge of Admissions and any at-large members appointed by the Utah State Bar Commission. The Deans of the J. Reuben Clark Law School and S. J. Quinney College of Law or their designees, shall be ex-officio members of the committee.

SPECIFIC OBJECTIVES:

1. To coordinate the participation and performance of all admission-related Committees regarding admissions process including; (1) initial contact with Bar; (2) the Bar application; (3) the Rules of Admission; (4) the investigative process; (5) the Character and Fitness review process; and, (6) the Bar Exam, preparation, administration, grading and grievances; (7) the Test Accommodation process; and (7) any alternate path to licensure approved by the Supreme Court.
2. To hear Bar Exam Applicants' grievances.
3. To research and recommend improvements in the process.
4. The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Michelle Quist, Co-chair - Bar Awards Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To propose the policies and processes through which the Bar recognizes the meritorious performance and contributions of lawyers and members of the public.

SPECIFIC OBJECTIVES:

1. To establish the process and means to be adopted by the Commission for the solicitation of nominations of lawyers and members of the public for the various Bar awards, including the notification of interested groups; policies on the number and types of nominations which will be considered by the Commission; and the timing of the selection process.
2. To draft the criteria for the Commission to consider in selecting recipients for each award;
3. To draft a formal nomination outline to be used by those nominating candidates for each award;
4. To receive nominations for the awards and present those meeting the award criteria to the Commission according to the approved deadlines, including a listing of past award winners.

CHARGE TO STANDING COMMITTEE

TO: Nathaniel Gallegos, Co-chair - Bar Examiner Committee
Abby Dizon-Maughan, Co-chair – Bar Examiner Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To assure that each applicant has the ability to identify legal issues, to engage in a reasoned analysis of those issues and to arrive at a logical solution by application of fundamental legal principles by examination which demonstrates the applicant's thorough understanding of these legal principles by writing and grading the essay questions.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

To ensure that each applicant can identify legal issues, engage in a reasoned analysis of those issues and arrive at a logical solution by application of fundamental legal principles by examination which demonstrates the applicant's thorough understanding of these legal principles by writing and grading the essay questions.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission. The Office of Admissions may select individuals on an as-needed basis to assist in scoring the bar exam responses without those individuals being appointed to the Bar Examiner Committee.

SPECIFIC OBJECTIVES:

To grade Bar examination answers in accordance with the Bar Examiners Handbook so that the Bar may appropriately assess an applicant's knowledge and competence to practice law in the state of Utah. Committee members will act as chairs of each grading group as needed.

The February exam shall be graded in March and the July exam graded in August.

Committee members will be involved as needed in the development and grading of any Alternate Path Examination approved by the Utah Supreme Court.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Todd Gordon, Co-chair - Budget and Finance Committee
Rick Hoffman, Co-chair – Budget and Finance Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

Provide expert counsel, review and advice to the Bar's Financial Department and the Bar Commission to assure that the Bar is complying with all regulatory accounting requirements, principles and practices so that the financial records of the Bar are clear, transparent, complete, accurate and understandable.

SPECIFIC OBJECTIVES:

1. Review annual budget;
2. Review annual audit;
3. Review quarterly financial statements;
3. Recommend auditors;
4. Work with staff as necessary to keep technology and practices up to date;
5. Review investment policy and portfolio; and
6. Review Bar By-Laws and Financial Policies & Procedures annually to assure compliance with accepted accounting principles and practices and business best practices.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Michael Barnhill, Co-chair - Character and Fitness Committee
Melinda Bowen, Co-chair – Character and Fitness Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To ensure that each applicant has graduated from a qualifying law school and possesses the requisite moral character and fitness to protect the public interest and engender the trust of clients, adversaries, courts and others.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

To review application files, oversee investigations, conduct hearings and either approve or deny applications for admission to the Utah State Bar.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Alisha Giles, Editor and Chair - Utah Bar Journal Committee
Andrea Valenti Arthur, Vice-chair and Managing Editor – Utah Bar Journal Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To publish six editions of the **Utah Bar Journal** annually.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES: To provide comprehensive coverage of the legal profession and the activities of the Utah State Bar, including articles of legal importance, state bar news and information, notices from the Judiciary and Bar Section information, summaries of recent cases, legislative reports, classified advertisements, messages from the Bar President and Commissioners, and appropriate announcements of general interest. This should be performed within the adopted budget and by soliciting sufficient and appropriate advertising.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Stephen Farr, Chair - Fund for Client Protection Committee
Kathleen Jeffery, Vice-chair – Fund for Client Protection Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To consider claims made against the Fund for Client Protection and recommend appropriate payouts for consideration and approval by the Board of Bar Commissioners.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES: To meet on an as-needed basis to review claims, and to provide written recommendations for approval by the Board of Bar Commissioners.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Sara E. Bouley, Chair – Ethics Advisory Opinion Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To prepare ethics advisory opinions in response to requests by members of the Bar concerning prospective conduct that is currently not in litigation and when the issue is a significant one for lawyers and the "Utah Rules of Professional Conduct" do not provide guidance.

The committee shall consist of its chair(s) and any at-large members appointed according to the rules of the committee.

SPECIFIC OBJECTIVES:

1. To meet as necessary to respond to requests and provide proposed advisory opinions to the Board of Bar Commissioners for their review; and
2. To maintain a compilation of all Bar-approved ethics advisory opinions and prepare an index of all opinions which will be published and available at the Bar office for all lawyers.
3. The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: A. John "Jack" Pate, Chair – Fee Dispute Resolution Committee
Robert Harrison, Vice-chair - Fee Dispute Resolution Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To implement Utah State Bar Fee Dispute Resolution program according to existing rules.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES: To assign arbitration panels to hold arbitration hearings with appropriate notice and to provide final decisions to the parties. To finalize revisions to the arbitration rules.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Jaqualin Friend Peterson, Co-chair - Governmental Relations Committee
Sara Bouley, Co-chair – Governmental Relations Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To monitor pending or proposed legislation which falls within the Bar's legislative policy and make recommendations to the Board of Bar Commissioners to support, oppose, take to no position, or to recommend other appropriate action.

The Committee shall consist of its chair(s) and representatives from the Sections of the Bar.

SPECIFIC OBJECTIVES: To meet as necessary during the year to monitor legislative activity, coordinate activities with the Bar's legislative representative and make recommendations to the Board of Bar Commissioners during regularly scheduled telephonic and other meetings during the session, and before/after the sessions, as appropriate. To develop partnerships between the Bar and the various branches of government.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Wesley Harward, Co-chair - Unauthorized Practice of Law Committee
Michael Menssen, Co-chair - Unauthorized Practice of Law Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To review and investigate all complaints made regarding unauthorized practice of law (UPL) allegations. Addressing UPL complaints by means such as dismissal, drafting informal letters of caution, or pursuing more formal Cease & Desist Agreements. Recommending where appropriate and approved, the filing a civil complaint for UPL violations. As deemed appropriate, engage in special projects such as publishing a “notario” pamphlet, drafting Spanish language UPL complaints forms, etc. Reviewing the current UPL process, including guidelines and procedures and advising the Board of Bar Commissioners on recommended changes in the process, such as criminalization, prosecution by the Office of Bar Counsel, or prosecution by others, etc. As directed, work with the Utah Supreme Court’s Rules Advisory Committee.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES: To meet as necessary to review and discuss, complaints and current UPL issues and make recommendations to the Board of Bar Commissioners as appropriate for formal action.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Joan M. Andrews, Chair - Bar Exam Test Accommodation Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To ensure that appropriate test accommodations are awarded as required under the Americans with Disabilities Act.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

The Committee focuses on reviewing requests for test accommodation on the February and July Bar exams, investigating the applicants and their requests, and making a determination whether to grant, modify, or deny an applicant's test accommodation request.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Jonathan Hafen, Chair - CLE Advisory Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE: To provide quality continuing legal education programs to all attorneys and paralegals of Utah.

The committee shall consist of its chair(s) and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

1. To study and report to the Bar Commission on the concept of expanding CLE self-study options to permit interactive videoconferencing as "live" CLE credit in order to accommodate rural and outlying areas as long as not more than 6 credit hours can be completed through participation at traditional "live" events.
2. To explore, in conjunction with the Bar, the implementation of the requirement that each section: (1) provide at least one CLE course per year to section members; (2) provide at least one CLE presentation every three years at a regular Bar convention; (3) consider offering at least one hour of free CLE for section members at section presentations; and (4) encourage certain sections to join together for CLE presentations.
3. To make recommendations on raising the prices of Bar-offered CLE courses and of convention courses to keep pace with the cost of conventions, and to become a modest source of revenue for the Bar.
4. To work, in conjunction with the Bar, with the S.J. Quinney and J. Reuben Clark law schools to make appropriate programs they have developed available on the Bar's website.
5. To work, in conjunction with the Bar, to invite the Bar president each year to provide a lecture on professionalism, civility and problem solving to stress the importance of meaningful problem solving and professionalism.
6. To encourage well-developed, current and informational handouts and materials by CLE presenters.
7. To develop suggested criteria for designating CLE presentations, such as: "Beginning," "Intermediate," and "Advanced" training levels, and in improving the explanations of CLE presentations in advertising so that Bar members might have a more complete idea of the substance and depth of the presentations.
8. To assist the Bar in enhancing the Bar's website to permit the solicitation of ideas and requests for CLE from Bar members and to work to enhance the breadth and mix of topics.

9. To explore the introduction of diversity training as part of Professionalism/Civility CLE programs during the next two years, but not as a mandatory component, and to report back to the Commission on the feasibility of requiring one hour of diversity training every two years as part of the Professionalism/Civility CLE component.
10. The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Anetta Villalobos, Chair – Lawyers Helping Lawyers

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

Lawyers Helping Lawyers provides peer to peer support for lawyers in Utah. The goal is to connect lawyers with one another so that they can share their hardships and solutions with one another. The problems addressed may include issues of mental health struggles, suicidal ideation, professional problems, and substance abuse. The volunteers working with the committee may not be trained in mental health, but rather will be trained on how to share their own experiences in how they solved similar problems.

Lawyers Helping Lawyers will work in collaboration with the Wellness Committee and Blomquist Hale to provide the peer to peer aspect of wellness. The organizations will refer to one another to make certain that those in need find the right help.

SPECIFIC OBJECTIVES:

Lawyers Helping Lawyers specific objective is to provide peer to peer connections and support within Utah. This may be done using the following methods: individual meetings, group meetings, CLEs, and other methods used to connect those suffering with those who have solved similar problems.

CHARGE TO STANDING COMMITTEE

TO: Julie Emery, Chair - Licensed Paralegal Practitioner Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To oversee the admissions process for licensure as a paralegal practitioner by the Supreme Court and assure that:

- (1) each applicant has achieved a sufficient amount of scholarly education and substantive legal experience to satisfy the LPP education and experience requirements;
- (2) each applicant possesses the requisite moral character and fitness to protect the public interest and engender the trust of clients, adversaries, courts and others; and
- (3) each applicant has the ability to identify legal issues related to their area of practice, to engage in a reasoned analysis of those issues and to arrive at a logical solution by application of fundamental legal principles by examination which demonstrates the applicant's thorough understanding of these legal principles.

The Committee shall consist of its chair and any at-large members appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

To coordinate the LPP admissions process including:

- (1) the Rules of Admission for LPP's;
- (2) approving all applications and forms related to the LPP Examination and LPP Admissions process;
- (3) reviewing LPP examination application files;
- (4) overseeing the investigative process;
- (5) overseeing the LPP Character and Fitness review process, including conducting hearings and approving or denying applications for admission as an LPP; and
- (6) overseeing the LPP Exam administration and grading, specifically:
 - a. assigning subject matter experts to grade the written portions of the LPP examination so that the Bar may appropriately assess an applicant's knowledge and competence to practice as an LPP.
- (7) assuring that appropriate test accommodations are awarded as required under the Americans with Disabilities Act and that testing is conducted at a safe and suitable exam site.
 - a. this includes:
 - i. reviewing requests for test accommodations on the March and August LPP exams, investigating the applicants and their requests, and making a recommendation on whether to grant, modify, or deny an applicant's test accommodation request;
 - ii. emergency-preparedness; and
 - iii. test security issues.
- (8) to hear LPP Exam Applicants' grievances.
- (9) to research and recommend improvements in the process.

The committee chair shall also identify and train eventual successive chairperson(s).

Additionally, The Committee shall engage all persons fully, including persons of different ages, disabilities, economic status, ethnicities, genders, geographic regions, national origins, sexual orientations, practice settings and areas, and races and religions. Inclusion is critical to the success of the Bar, the legal profession, and the judicial system. Report annually to the Bar Commission on the Committee's diversity and inclusion successes.

CHARGE TO STANDING COMMITTEE

TO: Lauren T. Schultz, Co-chair, New Lawyer Training Program Committee
Hon. Jeremiah Homes, Co-chair; New Lawyer Training Program Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

The Utah State Bar Committee on New Lawyer Training shall consist of its chair(s) and any other bar members appointed by the Utah State Bar Commission. The Committee represents the bar membership by bringing together attorneys from large and small firms, government agencies, and members of court.

SPECIFIC OBJECTIVES:

The members are responsible for recruiting and approving mentors and reviewing, evaluating, and creating policies for the NLTP. The committee also assists in the development of valuable resources for mentors and new lawyers and builds relationships with firms, agencies, and other organizations for building an effective mentoring program. The committee chair(s) shall also identify and train eventual successive chairperson(s).

Additionally, the Committee shall engage all persons fully, including persons of different ages, disabilities, economic status, ethnicities, genders, geographic regions, national origins, sexual orientations, practice settings and areas, and races and religions. Inclusion is critical to the success of the Bar, the legal profession, and the judicial system. Report annually to the Bar Commission on the Committee's diversity and inclusion successes.

CHARGE TO STANDING COMMITTEE

TO: Dave Duncan, Co-chair- Innovation in Law Practice Committee
Tyler Brown, Co-chair - Innovation in Law Practice Committee

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To lead the Bar and Utah practitioners in using innovation and technology to serve clients more effectively and more efficiently. While all members of the Bar are important to the work of this Committee, the committee will place emphasis on the needs of solo and small firm practitioners, new lawyers and underserved client populations.

The Committee shall consist of its chairs, appointees from Solo, Small Firm and Rural Practice Section, the Young Lawyers Division, the Paralegal Division, the New Lawyers Training Program Committee, the IT Director of the Bar, and any at-large members, including non-lawyers such as IT professionals and firm administrators, appointed by the Utah State Bar Commission.

SPECIFIC OBJECTIVES:

The committee will provide a forum for exchange and exploration of innovative approaches to providing and pricing legal services, not only through new technologies but also through fresh approaches to marketing and business structures.

The committee will provide continuing legal education on these subjects at regular intervals throughout the year but also at the major Bar conventions and meetings, presently to include the Bar's Summer and Spring Conventions and the Fall Forum.

The committee will seek out partnerships with law technology vendors and providers, both to enhance the content of the education and defray the costs and to stay abreast of market-driven innovation in the practice of law.

The committee also will coordinate its efforts and activities with other Bar sections and committees to the extent there are overlapping interests.

The committee will provide a regular and ongoing assessment of the Bar organization 's uses of innovation and technology in meeting its mission.

The committee chair(s) shall also identify and train eventual successive chairperson(s).

CHARGE TO STANDING COMMITTEE

TO: Jen Tomchak, Co-chair - Bar Leadership Academy
Hon. Clem Landau, Co-chair – Bar Leadership Academy

FROM: Kim Cordova, Utah State Bar President

DATE: August 2025

PURPOSE OF COMMITTEE:

To promote increased involvement and diversity in the Utah State Bar by recruiting, targeting, and training outstanding leaders to participate in Bar leadership, committees, and the community in general. The Academy will seek diversity in gender, race, and region within the state, recognizing that the Bar will better function to serve its members and communities when participation in Bar functions is more diverse in gender, race, and state region and by bringing in attorneys from underrepresented arenas to broaden and strengthen the Utah Bar and to increase involvement and interest from areas traditionally not actively involved in Bar service.

SPECIFIC OBJECTIVES:

Over each year, participants will meet monthly with Bar leaders and members of the legal community to learn more about the Bar and practice and cultivate leadership skills. At the end of each year, members will commit to serve the Bar as a volunteer in an active capacity for at least one on committee, project, program, meeting, service or activity, or in other areas where they will be needed. Further objectives are included in the Utah Bar Leadership Academy governance information.

UTAH STATE BAR COMMISSION MEETING

MINUTES

Friday, June 13, 2025

In Attendance: President Cara Tangaro, Kim Cordova, Brett Chambers, Christian Clinger, Matt Hansen, Rick Hoffman, Mark Morris, Shawn Newell, Olivia Shaughnessy, Jess Couser, and Tyler Young.

Ex-Officio Members: Nate Alder, Jennifer Carver, Erik Christiansen, Nick Stiles, Jennifer Carver, and Katie Woods.

Not in Attendance: Miriam Alred, Tom Bayles, Chrystal Mancuso-Smith and Ex-Officio members Andy Gonzalez, Dean Kronk Warner, Eli McCann, Brit Merrill, Dean Moore, Tiffany Shimada, and Ezzy Khaosanga.

Also in Attendance: Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, General Counsel Maribeth LeHoux, Finance Director Nathan Severin.

1. President's Welcome and Reports

1.1 Report on Budget Meeting with Court

Ms. Tangaro explained that the budget approval meeting had been postponed by the Court and that the Court would not be able to approve the 2025-2026 budget until after July 1st when the fiscal year begins. Cara asked the Commission to vote to operate on the proposed budget beginning July 1st subject to Court approval.

Ms. Tangaro made the motion. Mr. Young seconded, and the motion was unanimously approved.

1.2 Annual Meeting and Swearing-In

Ms. Tangaro discussed the Annual Meeting, which will be held at This Is the Place on June 26th. AG Derek Brown would be speaking, and the new commissioners and President and President-elect would be sworn in.

1.3 Save the Date: Commission Retreat

Ms. Cordova discussed the Commission Retreat, which will be held August 22-23rd at Homestead. It will feature a presenter on crisis management.

1.4 Jackrabbit Bar

Ms. Woods presented on the Jackrabbit Bar conference, which includes eight other western states that take turns hosting the conference each year. It was the Utah State Bar's turn to host this year and the event was hosted at the Black Desert Resort in St. George. The conference takes place in rural or outlying areas of the host state and topics discussed should focus on legal issues facing rural and outlying areas. Roger Hoole presented on polygamy and his efforts to assist individuals who wish to leave polygamous communities. Wendy Crowler spoke about water rights and the Colorado River Compact.

1.5 Judicial Council Report

Ms. Woods has finished her first year on the Judicial Council. She discussed the intersection with the Bar, including joining with the courts during legislative session. She informed the Commission that the Council had approved fee changes on xchange for attorneys doing 500 searches a month.

2. Action Items

2.1 Approve Transferring Designated Reserves to Pay for New OPC Database

Mr. Severin asked the Commission to undesignate \$30,000 in reserve funds to pay for the new OPC Database. The money had been set aside to pay for the new database that is now complete. He stated that we were right on budget for the 2025 fiscal year.

Ms. Cordova made a motion to approve undesignation of the funds. Ms. Couser seconded, and the motion was unanimously approved.

2.2 Approve Annual Meeting Awards

Mr. Clinger presented the nominees from the Awards Committee:

- Judge of the Year – Michelle Christiansen Forster
- Lawyer of the Year – Jonathan Hafen
- Section of the Year – Elder Law and Estate Planning
- Committee of the Year – Fund for Client Protection
- Special/Distinguished Service – Kate Conyers

The Commission discussed other retirees, and decided to present lifetime achievement awards to Prof. Jensie Anderson, Judge Noel Hyde, and Associate Dean Reyes Aguilar.

The also discussed doing a memorium for Judge Brady in Bar Journal

Ms. Tangaro made a motion to accept the Committee recommendations for awards. Ms. Cordova seconded, and the motion was unanimously approved.

Ms. Tangaro made a motion to do three lifetime achievement awards. Ms. Cordova seconded, and the motion was unanimously approved.

The Commission decided to move the Section, Committee, and Special Services Awards presentation to the Fall Forum because there would not be enough time at the annual meeting to present all the awards.

2.3 Appoint Ezzy Khaosanga to Fill Kim Cordova's Commission Seat

Ms. Cordova noted that her Third Division commission seat is open since she is now President. Ms. Cordova proposed appointing Ezzy to fill the remainder of her term. Ezzy has been serving on the Commission as the YLD Representative and ABA Delegate. Both of those roles are ending, and it will be beneficial to continue having her serve on the Commission.

Ms. Tangaro made a motion to appoint Ms. Khaosanga to fill the open Commission seat. Ms. Shaughnessy seconded, and the motion was unanimously approved.

2.4 Extend Bar's ABA Delegate Term Limit from 4 two-year terms to 5 two-year terms

Ms. Tangaro discussed how currently, ABA delegates are limited to 4 two-year terms. Because of the work that goes into developing the reputation and connections to be successful at the ABA, we would like our delegates to be able to serve an additional 2-year term.

Ms. Tangaro made a motion to extend terms. Mr. Chambers seconded, and the motion was unanimously approved.

2.5 Appoint Erik Christiansen as 2025-2027 Utah State Bar ABA Delegate

Mr. Christiansen left the meeting for this portion of the discussion. Mr. Christiansen's term as ABA Delegate ends in 2025. Ms. Tangaro discussed all the work he is doing to help ABA and represent Utah within the ABA.

Mr. Clinger made a motion to appoint Mr. Christiansen for another 2-year term. Ms. Tangaro seconded, and the motion was unanimously approved.

2.6 Approve 2025-2026 Executive Committee

Kim Cordova discussed who she would like on her executive committee: Cara Tangaro, Tyler Young, Ezzy Khaosanga and also Shawn Newell as public member. She is also going to ask Tom Bayles as well.

Mr. Hansen made a motion to approve the 2025-2026 Executive Committee. Ms. Couser seconded, and the motion was unanimously approved.

2.7 Adopt a Resolution on Bank Signatures

Ms. Wright discussed how the executive committee is authorized to sign/approve payments over \$1000. Due to the turn over the of the Executive Committee, the Commission must approve the new Committee as authorized signatories.

Mr. Hoffman made a motion to adopt the new Executive Committee members as signatories. Mr. Morris seconded, and the motion was unanimously approved.

3. Information and Discussion Items

3.1 Presentation of Court Strategic Plan

Hon. Michele Christiansen Forster and Jonathan Puente, Director of the Court Office of Fairness and Accountability presented on the Court's strategic plan. Thirty two other states have strategic plans, and the court spoke to them for guidance. They held 15 focus groups throughout the judiciary. They had six areas of focus and wanted to come up with values. The group wanted to include more than just judges, in order to get buy-in from people who would be implementing the plan.

The commitments are: promoting public trust and confidence; increasing access to justice; and ensuring constitutional openness. The strategic plan has been approved by the Judicial Council.

The judiciary values are: upholding the rule of law; independent; open; fair; inclusive; and efficient. The plan focuses on ensuring constitutional openness and allowing equal access

and opportunities for all court employees.

Discussion ensued. Ms. Tangaro thanked Judge Christiansen Forster and Mr. Puente. She talked about presentations that the Montana Bar is giving to the public about constitutional issues as a possible idea going forward.

3.2 Tyler's Commission Outreach

Mr. Young is going to be visiting regional bar associations to strengthen Bar connections to rural areas. The first one is in Vernal. Ms. Woods suggested partnering with SUBA for their December day-long CLE.

4. Commission Thank You's and Recognition

Ms. Tangaro thanked Mr. Hansen for his service to the Bar, as he was now leaving the Commission due to his appointment as a judge.

Adjournment.

The Commission adjourned at 10:52 am.

Consent Agenda.

The Commission approved by consent the following items:

- Minutes of the March 13, 2025 Commission Meeting

Utah State Bar Commission Meeting

T A B 8

UTAH STATE BAR
Budget and Finance Committee
Financial Results as of June 30, 2025
and for the twelve months then ended

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FINANCIAL STATEMENT HIGHLIGHTS

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

	Actual	Budget	Fav (unfav) \$ Variance	Fav (unfav) % Variance
YTD Revenue	8,065,873	7,913,085	152,788	2%
YTD Expenses	8,363,351	8,086,493	(276,857)	-3%
YTD Net Profit/(Loss)	(297,477)	(173,408)	(124,070)	-72%

YTD net loss is (\$297,477) and is (\$124,070) less than budgeted.

YTD Net Profit –Cash Basis: Adding back year-to-date depreciation expense of \$170,363 and deducting capital expenditures of \$151,557.29 the cash basis year-to-date net profit is \$23,805 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 June by (\$39,927). Laptop fees were budgeted to be increased this fiscal year; however, this adjustment did not happen, leading to a -30% budget-to-actual for that revenue category. Expenses are 100% of budgeted numbers. While ending the fiscal year with an unfavorable budget-to-actual, the net profit is \$26,318.

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 \$24,862 YTD.

CLE: In-Person CLE Registrations are trending more popular than video library sales, which has been a trend since the end of COVID. However, June proved to be profitable for CLE Video library sales, as licensees rushed to get CLE credit hours. Total budgeted revenue YTD has picked up and is 34% higher than budgeted. Program services expense is also 27% higher than the budgeted number YTD, netting a \$29,353 favorability.

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 the prior fiscal year; however, it still closed with a profit of \$12,189. The FY26 budget has accounted for this programming change.

UTAH STATE BAR
Budget and Finance Committee
Financial Results as of June 30, 2025
and for the twelve months then ended

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Spring Convention: The Spring Convention's revenue did not hit budgeted numbers, coming in at 82% of budgeted numbers, and expenses were 8% higher as well. The Spring convention, however, did make a profit of \$42,726. The FY26 budget has accounted for this anticipated revenue moving forward.

ADDITIONAL COMMENTS

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

Operations Reserve - 4 Months' Operations	\$2,545,647
Capital Replacement Reserve – Equipment	200,000
Capital Replacement Reserve – Building	600,000
Technology/Contracts Reserve -Tava Contracts	<u>124,375</u>
Total	\$3,470,022
 Estimated current cash reserve as of June 30, 2025	 <u>\$3,470,022</u>
Sufficient/ (Deficient) Cash Reserve	<u>\$ 703,013</u>

**Utah State Bar
Income Statement
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
Admissions	657,715	664,728	704,655	(39,927)	94%	704,655	94%
NLTP	80,866	77,207	81,531	(4,324)	95%	81,531	95%
LPP	2,908	9,528	1,728	7,800	551%	1,728	551%
OPC	30,615	65,149	37,160	27,989	175%	37,160	175%
CLE	767,563	871,585	653,768	217,817	133%	653,768	133%
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	127,735	166,048	203,085	(37,037)	82%	203,085	82%
Member Services	321,484	347,910	323,751	24,159	107%	323,751	107%
Public Services	132,168	76,605	65,164	11,441	118%	65,164	118%
Bar Operations	5,340,258	5,405,698	5,354,656	51,042	101%	5,354,656	101%
Facilities	159,945	176,857	207,086	(30,229)	85%	207,086	85%
Innovation in Law	143,814	20,250	5,500	14,750	368%	5,500	368%
Total Revenue	7,915,082	8,065,873	7,913,085	152,788	102%	7,913,085	102%
Expenses							
Admissions	601,554	638,409	635,844	(2,565)	100%	635,844	100%
NLTP	79,129	79,110	74,101	(5,009)	107%	74,101	107%
LPP	61,878	64,429	81,491	17,062	79%	81,491	79%
OPC	1,615,471	1,709,379	1,716,979	7,600	100%	1,716,979	100%
CLE	734,003	890,771	699,838	(190,933)	127%	699,838	127%
Summer Convention	23,524	40,013	37,052	(2,961)	108%	37,052	108%
Fall Forum	75,711	119,881	78,512	(41,369)	153%	78,512	153%
Spring Convention	114,654	123,322	113,832	(9,490)	108%	113,832	108%
Member Services	981,337	995,325	987,659	(7,666)	101%	987,659	101%
Public Services	685,307	597,624	550,182	(47,441)	109%	550,182	109%
Bar Operations	2,311,743	2,410,270	2,402,613	(7,658)	100%	2,402,613	100%
Facilities	457,757	472,922	480,568	7,646	98%	480,568	98%
Innovation in Law	170,102	221,314	227,821	6,507	97%	227,821	97%
Total Expenses	7,912,172	8,362,769	8,086,493	(276,276)	103%	8,086,493	103%
Other							
Gain (Loss) - Disposal Of Assets	-	(581)	-	-	-	-	-
Net Profit (Loss)	\$ 2,910	\$ (297,477)	\$ (173,408)	\$ (124,070)	172%	\$ (173,408)	172%
Depreciation	156,112	175,363	156,142	(19,221)	112%	156,142	
Cash increase (decrease) from operations	159,022	(139,269)	(139,269)			(17,266)	
Changes in operating assets/liabilities	(354,344)	358,745	358,745			20,000	
Capital expenditures	(190,604)	(117,912)	(52,000)	(65,912)	227%	(52,000)	
Net change in cash	\$ (385,926)	\$ 101,563	\$ 167,475	\$ (65,912)	61%	\$ (49,266)	

Utah State Bar

Income Statement - Consolidated By Account

June 30, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	194,175	192,200	207,627	(15,427)	93%	207,627	93%
4002 · Admissions - Attorney Exam Fees	65,225	44,200	70,380	(26,180)	63%	70,380	63%
4003 · Admissions - Retake Fees	24,275	37,200	18,169	19,031	205%	18,169	205%
4004 · Admissions - Laptop Fees	96,458	95,603	136,265	(40,663)	70%	136,265	70%
4005 · Admissions - Application Forms	14,325	33,250	12,207	21,044	272%	12,207	272%
4006 · Transfer App Fees	90,100	94,450	80,414	14,036	117%	80,414	117%
4008 · Attorney - Motion	128,375	151,300	137,107	14,193	110%	137,107	110%
4009 · House Counsel	22,100	14,450	20,208	(5,758)	72%	20,208	72%
4010 · Section/Local Bar Support fees	107,281	82,423	110,077	(27,654)	75%	110,077	75%
4011 · Admissions LPP	2,300	2,000	1,400	600	143%	1,400	143%
4020 · NLTP Fees	79,950	78,300	81,531	(3,231)	96%	81,531	96%
4021 · Lic Fees > 3 Years	3,930,105	3,995,040	4,015,774	(20,734)	99%	4,015,774	99%
4022 · Lic Fees < 3 Years	230,425	257,610	226,299	31,311	114%	226,299	114%
4023 · Lic Fees - House Counsel	62,310	64,565	63,411	1,154	102%	63,411	102%
4024 · Lic Fees LPP	6,160	6,675	5,894	781	113%	5,894	113%
4025 · Pro Hac Vice Fees	231,050	215,575	250,781	(35,206)	86%	250,781	86%
4026 · Lic Fees - Inactive/FS	120,095	120,910	121,543	(633)	99%	121,543	99%
4027 · Lic Fees - Inactive/NS	221,760	220,500	226,494	(5,994)	97%	226,494	97%
4030 · Certs of Good Standing	21,140	21,900	21,423	477	102%	21,423	102%
4039 · Room Rental-All parties	50,100	59,025	61,598	(2,573)	96%	61,598	96%
4042 · Food & Beverage Rev-All Parties	82,183	74,717	101,187	(26,470)	74%	101,187	74%
4051 · Meeting - Registration	196,362	246,470	396,662	(150,192)	62%	396,662	62%
4052 · Meeting - Sponsor Revenue	94,014	128,900	87,398	41,502	147%	87,398	147%
4053 · Meeting - Vendor Revenue	24,525	37,460	24,525	12,935	153%	24,525	153%
4061 · Advertising Revenue	211,853	256,989	221,566	35,423	116%	221,566	116%
4063 · Modest Means revenue	8,725	9,425	5,000	4,425	189%	5,000	189%
4071 · Mem Benefits - Lexis	947	1,246	957	289	130%	957	130%
4072 · Royalty Inc - Bar J, MBNA, LM,M	16,031	7,098	11,163	(4,065)	64%	11,163	64%
4081 · CLE - Registrations	563,637	683,197	475,000	208,197	144%	475,000	144%
4082 · CLE - Video Library Sales	91,575	97,988	36,436	61,552	269%	36,436	269%
4090 · Tenant Rent	26,500	42,000	42,000	-	100%	42,000	100%
4095 · Miscellaneous Income	32,379	48,429	33,904	14,525	143%	33,904	143%
4096 · Late Fees	90,400	78,450	88,905	(10,455)	88%	88,905	88%
4104 · In Kind Rev-Facilities & Other	-	1,100	-	1,100	0%	-	0%
4200 · Seminar Profit/Loss	91,666	86,975	129,429	(42,453)	67%	129,429	67%
Investment income	409,531	386,567	310,000	76,567	125%	310,000	125%
Total Revenue	7,657,910	7,997,733	7,859,944	137,789	102%	7,859,944	102%
Program Service Expenses							
5001 · Meeting Facility-external only	79,103	109,246	76,929	(32,317)	142%	76,929	142%
5002 · Meeting facility-internal only	26,086	29,473	28,658	(816)	103%	28,658	103%
5013 · ExamSoft	29,929	28,652	29,929	1,277	96%	29,929	96%
5014 · Questions	65,836	75,254	68,147	(7,107)	110%	68,147	110%
5015 · Investigations	983	645	900	255	72%	900	72%
5016 · Credit Checks	3,670	3,935	3,237	(698)	122%	3,237	122%
5017 · Medical Exam	1,120	1,699	320	(1,379)	531%	320	531%
5025 · Temp Labor/Proctors	8,002	5,446	7,856	2,410	69%	7,856	69%
5030 · Speaker Fees & Expenses	22,772	24,500	12,250	(12,250)	200%	12,250	200%
5031 · Speaker Reimb. - Receipt Req'd	22,178	26,414	15,345	(11,068)	172%	15,345	172%
5035 · Awards	10,818	24,736	5,511	(19,224)	449%	5,511	449%
5037 · Grants/ contributions - general	39,650	12,888	41,550	28,662	31%	41,550	31%
5040 · Witness & Hearing Expense	641	725	1,620	895	45%	1,620	45%
5041 · Process Serving	894	777	1,049	272	74%	1,049	74%
5046 · Court Reporting	3,593	5,787	2,603	(3,184)	222%	2,603	222%
5047 · Casemaker	53,722	52,382	54,291	1,909	96%	54,291	96%
5055 · Legislative Expense	63,708	96,850	63,708	(33,141)	152%	63,708	152%
5060 · Program Special Activities	(2,086)	46,022	-	(46,022)	0%	-	0%
5061 · LRE - Bar Support	60,000	70,000	70,000	-	100%	70,000	100%
5062 · Law Day	447	-	13,652	13,652	0%	13,652	0%

Utah State Bar

Income Statement - Consolidated By Account

June 30, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5063 · Special Event Expense	21,727	10,793	13,500	2,707	80%	13,500	80%
5064 · MCLE Fees Paid	62,638	60,281	47,959	(12,322)	126%	47,959	126%
5070 · Equipment Rental	45,052	94,391	37,128	(57,263)	254%	37,128	254%
5075 · Food & Bev-external costs only	433,083	557,267	423,048	(134,219)	132%	423,048	132%
5076 · Food & beverage - internal only	52,901	52,281	51,556	(726)	101%	51,556	101%
5079 · Soft Drinks	8,111	5,813	7,216	1,404	81%	7,216	81%
5084 · In Kind Exp-Facilities & other	-	2	-	(2)			
5085 · Misc. Program Expense	4,465	7	125	118	6%	125	6%
5090 · Commission Expense	35,095	48,169	44,725	(3,444)	108%	44,725	108%
5099 · Blomquist Hale	364,998	-	-	-		-	0%
5100 · Wellness Benefits	-	294,264	325,560	31,295	90%	325,560	90%
5702 · Travel - Lodging	38,342	33,930	47,272	13,342	72%	47,272	72%
5703 · Travel - Transportation/Parking	15,779	10,176	26,600	16,424	38%	26,600	38%
5704 · Travel - Mileage Reimbursement	6,647	6,639	6,559	(80)	101%	6,559	101%
5705 · Travel - Per Diems	4,639	3,960	4,032	72	98%	4,032	98%
5706 · Travel - Meals	-	1	900	900	0%	900	0%
5707 · Travel - Commission Mtgs	29,256	54,201	26,500	(27,701)	205%	26,500	205%
5805 · ABA Annual Meeting	4,309	13,227	9,145	(4,082)	145%	9,145	145%
5810 · ABA Mid Year Meeting	5,877	13,132	7,500	(5,632)	175%	7,500	175%
5815 · Commission/Education	425	16,700	20,500	3,800	81%	20,500	81%
5820 · ABA Annual Delegate	-	4,859	2,500	(2,359)	194%	2,500	194%
5840 · President's Expense	18,000	18,000	18,000	-	100%	18,000	100%
5850 · Leadership Academy	7,259	13,769	16,000	2,231	86%	16,000	86%
5865 · Retreat	41,519	25,754	45,300	19,546	57%	45,300	57%
5866 · Wellbeing Committee	120,269	56,500	30,323	(26,177)	186%	30,323	186%
5960 · Overhead Allocation - Seminars	-	-	0	0	0%	0	0%
5970 · Event Revenue Sharing - 3rd Pty	97,294	85,776	93,066	7,290	92%	93,066	92%
Total Program Service Expenses	1,931,461	2,111,851	1,820,237	(291,614)	116%	1,820,237	116%
Salaries & Benefit Expenses							
5510 · Salaries/Wages	3,472,826	3,658,345	3,696,984	38,639	99%	3,696,984	99%
5605 · Payroll Taxes	282,113	287,257	295,759	8,502	97%	295,759	97%
5610 · Health Insurance	309,888	319,886	354,690	34,804	90%	354,690	90%
5620 · Health Ins/Medical Reimb	12,170	16,997	13,156	(3,841)	129%	13,156	129%
5630 · Dental Insurance	16,787	17,204	16,791	(413)	102%	16,791	102%
5640 · Life & LTD Insurance	20,781	21,466	21,369	(97)	100%	21,369	100%
5645 · Workman's Comp Insurance	3,154	3,356	2,520	(835)	133%	2,520	133%
5650 · Retirement Plan Contributions	260,825	282,362	318,597	36,235	89%	318,597	89%
5655 · Retirement Plan Fees & Costs	17,316	16,010	14,733	(1,276)	109%	14,733	109%
5660 · Training/Development	7,146	7,614	10,511	2,898	72%	10,511	72%
Total Salaries & Benefit Expenses	4,403,026	4,630,494	4,745,131	114,636	98%	4,745,131	98%
General & Administrative Expenses							
6680 · Commercial Credit Card Rebate	(4,337)	(4,727)	(2,071)	2,657	-228%	(2,071)	228%
7025 · Office Supplies	21,783	18,179	18,184	5	100%	18,184	100%
7033 · Operating Meeting Supplies	5,338	4,582	5,035	453	91%	5,035	91%
7035 · Postage/Mailing, net	53,938	66,055	63,828	(2,226)	103%	63,828	103%
7040 · Copy/Printing Expense	137,747	136,846	140,602	3,756	97%	140,602	97%
7041 · Copy/Print revenue	(17,789)	(6,395)	(17,228)	(10,833)	37%	(17,228)	37%
7045 · Internet Service	20,215	2,464	21,562	19,098	11%	21,562	11%
7050 · Computer Maintenance	226,157	221,908	247,042	25,134	90%	247,042	90%
7055 · Computer Supplies & Small Equip	12,389	13,122	10,359	(2,762)	127%	10,359	127%
7089 · Membership Database Fees	149,410	147,175	148,374	1,199	99%	148,374	99%
7100 · Telephone	45,548	33,108	33,917	809	98%	33,917	98%
7105 · Advertising	9,627	619	16,581	15,962	4%	16,581	4%
7110 · Publications/Subscriptions	12,729	9,910	11,580	1,670	86%	11,580	86%
7115 · Public Relations	-	-	-	-		-	0%
7120 · Membership/Dues	14,828	13,247	13,556	309	98%	13,556	98%
7135 · Bank Service Charges	658	2,627	1,500	(1,127)	175%	1,500	175%
7136 · ILM Service Charges	20,083	19,597	20,251	655	97%	20,251	97%

Utah State Bar
Income Statement - Consolidated By Account
June 30, 2025

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
7140 · Credit Card Merchant Fees	210,819	227,265	184,297	(42,967)	123%	184,297	123%
7141 · Credit Card surcharge	(3,944)	(4,148)	(3,069)	1,079	135%	(3,069)	135%
7150 · E&O/Off & Dir Insurance	74,664	73,650	74,487	836	99%	74,487	99%
7160 · Audit Expense	42,586	43,291	43,438	147	100%	43,438	100%
7175 · O/S Consultants	90,679	108,534	26,804	(81,730)	405%	26,804	405%
7176 · Bar Litigation	8,735	10,782	14,265	3,484	76%	14,265	76%
7179 · Payroll Adm Fees	8,207	9,382	7,824	(1,558)	120%	7,824	120%
7180 · Administrative Fee Expense	1,567	1,310	1,699	389	77%	1,699	77%
7190 · Lease Interest Expense	2,882	2,283	2,864	581	80%	2,864	80%
7195 · Other Gen & Adm Expense	14,594	18,812	12,963	(5,849)	145%	12,963	145%
Total General & Administrative Expenses	1,159,221	1,175,105	1,101,748	(73,357)	107%	1,103,818	106%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	15,584	27,311	15,754	(11,558)	173%	15,754	173%
Total In Kind Expenses	15,584	27,311	15,754	(11,558)	173%	15,754	173%
Building Overhead Expenses							
6015 · Janitorial Expense	29,543	35,427	31,445	(3,982)	113%	31,445	113%
6020 · Heat	32,843	20,725	33,355	12,630	62%	33,355	62%
6025 · Electricity	48,930	58,350	49,641	(8,710)	118%	49,641	118%
6030 · Water/Sewer	12,757	15,315	11,599	(3,715)	132%	11,599	132%
6035 · Outside Maintenance	30,739	16,066	29,117	13,051	55%	29,117	55%
6040 · Building Repairs	17,238	11,687	14,112	2,425	83%	14,112	83%
6045 · Bldg Mtncn Contracts	24,904	37,028	28,793	(8,234)	129%	28,793	129%
6055 · Real Property Taxes	24,820	23,650	24,000	350	99%	24,000	99%
6060 · Personal Property Taxes	1,675	2,089	1,500	(589)	139%	1,500	139%
6065 · Bldg Insurance/Fees	22,915	22,309	23,921	1,612	93%	23,921	93%
6070 · Building & Improvements Depre	97,423	110,125	100,391	(9,734)	110%	100,391	110%
6075 · Furniture & Fixtures Depre	19,338	21,607	20,668	(939)	105%	20,668	105%
7065 · Computers, Equip & Sftwre Depr	39,351	43,631	35,083	(8,548)	124%	35,083	124%
Total Building Overhead Expenses	402,476	418,008	403,625	(14,383)	104%	403,625	104%
Total Expenses	7,911,769	8,362,769	8,086,493	(276,276)	103%	8,086,493	103%
Other							
4300 · Gain (Loss) - Disposal Of Assets	(403)	(581)	-	(581)		-	0%
4120 · Grant Income	257,173	68,140	53,141	14,999	128%	53,141	128%
	256,770	67,559	53,141	14,418	127%	53,141	127%
Net Profit (Loss)	\$ 2,910	(297,477)	\$ (173,408)	\$ (124,070)	172%	\$ (173,408)	172%

**Utah State Bar
Admissions
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	194,175	192,200	207,627	(15,427)	93%	207,627	93%
4002 · Admissions - Attorney Exam Fees	65,225	44,200	70,380	(26,180)	63%	70,380	63%
4003 · Admissions - Retake Fees	24,275	37,200	18,169	19,031	205%	18,169	205%
4004 · Admissions - Laptop Fees	96,400	95,000	136,207	(41,207)	70%	136,207	70%
4005 · Admissions - Application Forms	6,575	13,000	6,707	6,294	194%	6,707	194%
4006 · Transfer App Fees	90,100	94,450	80,414	14,036	117%	80,414	117%
4008 · Attorney - Motion	128,375	151,300	137,107	14,193	110%	137,107	110%
4009 · House Counsel	22,100	14,450	20,208	(5,758)	72%	20,208	72%
4095 · Miscellaneous Income	6,090	4,880	6,136	(1,256)	80%	6,136	80%
4096 · Late Fees	24,400	18,100	21,700	(3,600)	83%	21,700	83%
4200 · Seminar Profit/Loss	-	(53)	-	(53)		-	
Total Revenue	657,715	664,728	704,655	(39,927)	94%	704,655	93%
Expenses							
Program Services	162,195	183,835	165,520	(18,315)	111%	165,520	111%
Salaries & Benefits	323,557	342,271	349,499	7,228	98%	349,499	98%
General & Administrative	92,748	89,540	98,819	9,279	91%	98,819	91%
Building Overhead	23,054	22,763	22,006	(757)	103%	22,006	103%
Total Expenses	601,554	638,409	635,844	(2,565)	100%	635,844	100%
Net Profit (Loss)	\$ 56,161	\$ 26,318	\$ 68,811	\$ (42,492)	38%	\$ 68,811	38%

**Utah State Bar
NLTP
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4020 · NLTP Fees	79,950	78,300	81,531	(3,231)	96%	81,531	96%
4081 · CLE - Registrations	-	-	-	-		-	
4096 · Late Fees	-	-	-	-		-	
4200 · Seminar Profit/Loss	916	(1,093)	-	(1,093)		-	
Total Revenue	80,866	77,207	81,531	(4,324)	95%	81,531	95%
Expenses							
Program Services	1,607	793	2,015	1,222	39%	2,015	39%
Salaries & Benefits	54,693	58,290	50,344	(7,946)	116%	50,344	116%
General & Administrative	17,915	18,423.05	20,192	1,769	91%	20,192	91%
Building Overhead	4,914	1,604	1,550	(53)	103%	1,550	103%
Total Expenses	79,129	79,110	74,101	(5,009)	107%	74,101	107%
Net Profit (Loss)	\$ 1,737	(1,903)	\$ 7,430	\$ (9,332)	-26%	\$ 7,430	-26%

**Utah State Bar
LPP
June 30, 2025**

Revenue

4004 · Admissions - Laptop Fees
4011 · Admissions LPP
4024 · Lic Fees LPP
4096 · Late Fees
Total Revenue

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget
58	603	59	544	1027%
2,300	2,000	1,400	600	143%
200	6,675	269	6,406	2481%
350	250	-	250	
2,908	9,528	1,728	7,800	
20,217	16,550	20,219	3,669	82%
31,559	39,600	50,191	10,591	79%
6,171	6,675	9,531	2,855	70%
3,932	1,604	1,550	(53)	103%
61,878	64,429	81,491	17,062	79%
\$ (58,971)	(54,902)	\$ (79,764)	\$ 24,862	69%

Expenses

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

Total Budget	YTD % of Tot Budget
59	1027%
1,400	143%
269	2481%
-	
1,728	551%
20,219	82%
50,191	79%
9,531	70%
1,550	103%
81,491	79%
\$ (79,764)	69%

**Utah State Bar
OPC
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4095 · Miscellaneous Income	3,269	2,750	4,969	(2,219)	55%	4,969	55%
4200 · Seminar Profit/Loss	27,346	62,399	32,192	30,207	194%	32,192	194%
Total Revenue	30,615	65,149	37,160	27,989	175%	37,160	175%
Expenses							
Program Services	9,466	16,462	15,420	(1,042)	107%	15,420	107%
Salaries & Benefits	1,373,982	1,473,705	1,489,075	15,371	99%	1,489,075	99%
General & Administrative	146,568	142,961	138,767	(4,194)	103%	138,767	103%
Building Overhead	85,456	76,251	73,716	(2,535)	103%	73,716	103%
Total Expenses	1,615,471	1,709,379	1,716,979	7,600	100%	1,716,979	100%
Net Profit (Loss)	\$ (1,584,856)	\$ (1,644,229)	\$ (1,679,818)	\$ 35,589	98%	\$ (1,679,818)	98%

**Utah State Bar
CLE
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	58,814	63,850	52,198	11,652	122%	52,198	122%
4081 · CLE - Registrations	561,024	683,197	475,000	208,197	144%	475,000	144%
4082 · CLE - Video Library Sales	91,575	97,988	36,436	61,552	269%	36,436	269%
4095 · Miscellaneous Income	20	-	-	-		-	
4104 · In Kind Rev-Facilities & Other	-	1,100	-	1,100		-	
4200 · Seminar Profit/Loss	56,129	25,451	87,666	(62,216)	29%	87,666	29%
Total Revenue	767,563	871,585	651,300	220,285	134%	599,102	145%
Expenses							
Program Services	488,369	642,222	456,399	(185,824)	141%	456,399	141%
Salaries & Benefits	161,588	175,890	171,160	(4,730)	103%	171,160	103%
General & Administrative	70,146	59,625	59,494	(131)	100%	59,494	100%
Building Overhead	13,901	13,033	12,785	(248)	102%	12,785	102%
Total Expenses	734,003	890,771	699,838	(190,933)	127%	699,838	127%
Net Profit (Loss)	\$ 33,560	\$ (19,186)	\$ (48,538)	\$ 29,353	40%	\$ (100,736)	19%

**Utah State Bar
Summer Convention
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	50,077	39,990	50,077	(10,087)	80%	50,077	80%
4052 · Meeting - Sponsor Revenue	1,000	2,250	1,000	1,250	225%	1,000	225%
4053 · Meeting - Vendor Revenue	-	-	-	-		-	
4054 · Meeting - Material Sales	-	-	-	-		-	
4055 · Meeting - Sp Ev Registration	-	-	-	-		-	
4095 · Miscellaneous Income	5,010	10,000	10,000	-	100%	10,000	100%
Total Revenue	56,087	52,240	61,077	(8,837)	86%	61,077	86%
Expenses							
Program Services	21,353	36,345	33,281	(3,064)	109%	33,281	109%
Salaries & Benefits	736	406	755	349	54%	755	54%
General & Administrative	1,436	2,262	3,016	754	75%	3,016	75%
In Kind	-	1,000	-	(1,000)		-	
Building Overhead	-	-	-	-		-	
Total Expenses	23,524	40,013	37,052	(2,961)	108%	37,052	108%
Net Profit (Loss)	\$ 32,563	\$ 12,227	\$ 24,025	\$ (11,798)	51%	\$ 24,025	51%

**Utah State Bar
Fall Forum
June 30, 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)	153%	78,512	153%
Net Profit (Loss)	\$ 18,214	\$ 12,189	\$ 135,413	\$ (123,224)	9%	\$ 135,413	9%

**Utah State Bar
Spring Convention
June 30, 2025**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	90,135	107,660	170,435	(62,775)	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	1,650	4,908	1,700	3,208	289%	1,700	289%
4095 · Miscellaneous Income	10,000	15,000	5,000	10,000	300%	5,000	300%
Total Revenue	127,735	166,048	203,085	(37,037)	82%	203,085	82%
Expenses							
Program Services	103,135	112,655	99,938	(12,717)	113%	99,938	113%
Salaries & Benefits	6,864	3,630	9,197	5,567	39%	9,197	39%
General & Administrative	4,655	4,036	4,697	660	86%	4,697	86%
In Kind	-	3,000	-	(3,000)		-	0%
Building Overhead	-	-	-	-		-	0%
Total Expenses	114,654	123,322	113,832	(9,490)	108%	113,832	108%
Net Profit (Loss)	\$ 13,081	\$ 42,726	\$ 89,253	\$ (46,527)	48%	\$ 89,253	48%

**Utah State Bar
Member Services
June 30, 2025**

Revenue

4010 · Section/Local Bar Support fees
4052 · Meeting - Sponsor Revenue
4061 · Advertising Revenue
4071 · Mem Benefits - Lexis
4072 · Royalty Inc - Bar J, MBNA, LM,M
4095 · Miscellaneous Income
4120 · Grant Income
4200 · Seminar Profit/Loss
Total Revenue

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget
87,661	66,535	90,065	(23,530)	74%
-	5,200	-	5,200	
211,853	256,989	221,566	35,423	116%
947	1,246	957	289	130%
16,031	7,098	11,163	(4,065)	64%
-	-	-	-	
-	10,000	-	10,000	
2,380	842	-	842	
318,871	347,910	323,751	24,159	107%
576,092	556,993	553,297	(3,695)	101%
185,542	222,187	207,265	(14,921)	107%
203,313	200,046	212,165	12,120	94%
-	847	-	(847)	
16,389	15,254	14,931	(322)	102%
981,337	995,325.42	987,659	(7,666)	101%
\$ (662,466)	\$ (647,416)	\$ (663,908)	\$ 16,493	98%

Expenses

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

Total Budget	YTD % of Tot Budget
90,065	74%
-	
221,566	116%
957	130%
11,163	64%
-	
-	
-	
323,751	107%
553,297	101%
207,265	107%
212,165	94%
-	
14,931	102%
987,659	101%
\$ (663,908)	98%

**Utah State Bar
Public Services
June 30, 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	8,725	9,425	5,000	4,425	189%	5,000	189%
4095 · Miscellaneous Income	10	40	23	17	174%	23	174%
4120 · Grant Income	121,109	58,140	53,141	4,999	109%	53,141	109%
4200 · Seminar Profit/Loss	2,324	-	7,000	(7,000)	0%	7,000	0%
Total Revenue	132,168	76,605	65,164	11,441	118%	65,164	118%
Expenses							
Program Services	207,945	150,126	126,819	(23,307)	118%	126,819	118%
Salaries & Benefits	377,859	385,919	341,506	(44,413)	113%	341,506	113%
General & Administrative	83,853	49,688	70,362	20,673	71%	70,362	71%
Building Overhead	15,651	11,891	11,496	(395)	103%	11,496	103%
Total Expenses	685,307	597,624	550,182	(47,441)	109%	550,182	109%
Net Profit (Loss)	\$ (553,139)	\$ (521,019)	\$ (485,018)	\$ (36,000)	107%	\$ (485,018)	107%

**Utah State Bar
Bar Operations
June 30, 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	3,930,105	3,995,040	4,015,774	(20,734)	99%	4,015,774	99%
4022 · Lic Fees < 3 Years	230,425	257,610	226,299	31,311	114%	226,299	114%
4023 · Lic Fees - House Counsel	62,310	64,565	63,411	1,154	102%	63,411	102%
4024 · Lic Fees LPP	5,960	-	5,625	(5,625)	0%	5,625	0%
4025 · Pro Hac Vice Fees	231,050	215,575	250,781	(35,206)	86%	250,781	86%
4026 · Lic Fees - Inactive/FS	120,095	120,910	121,543	(633)	99%	121,543	99%
4027 · Lic Fees - Inactive/NS	221,760	220,500	226,494	(5,994)	97%	226,494	97%
4029 · Prior Year Lic Fees	-	-	-	-		-	
4030 · Certs of Good Standing	21,140	21,900	21,423	477	102%	21,423	102%
4051 · Meeting - Registration	-	18,230	-	18,230		-	
4052 · Meeting - Sponsor Revenue	-	11,100	-	11,100		-	
4060 · E-Filing Revenue	17,061	17,567	20,741	(3,174)	85%	20,741	85%
4061 · Advertising Revenue	-	-	-	-		-	
4095 · Miscellaneous Income	2,980	717	2,776	(2,060)	26%	2,776	26%
4096 · Late Fees	65,650	60,100	67,205	(7,105)	89%	67,205	89%
4200 · Seminar Profit/Loss	2,571	(571)	2,571	(3,141)	-22%	2,571	-22%
Investment Income	409,531	386,567	310,000	76,567	125%	310,000	125%
Total Revenue	5,340,258	5,405,698	5,354,656	51,042	101%	382,552	1396%
Expenses							
Program Services	181,035	212,423	187,257	(25,166)	113%	187,257	113%
Salaries & Benefits	1,560,805	1,565,613	1,703,711	138,098	92%	1,703,711	92%
General & Administrative	491,449	558,455	441,564	(116,891)	126%	441,564	126%
In Kind	1,390	2,853	1,509	(1,345)	189%	1,509	189%
Building Overhead	76,661	70,926	68,572	(2,354)	103%	68,572	103%
Total Expenses	2,311,340	2,410,270	2,402,613	(7,658)	100%	2,402,613	100%
Other Income/Expense							
4300 · Gain (Loss) - Disposal Of Assets	(403)	(581)	-	(403)		-	n/a
Net Profit (Loss)	\$ 3,028,515	\$ 2,994,846	\$ 2,952,043	\$ 42,803	101%	\$ (2,020,061)	-148%

**Utah State Bar
Facilities
June 30, 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
50,100	59,025	61,598	(2,573)	96%
82,183	74,717	101,187	(26,470)	74%
1,161	1,072	2,301	(1,229)	47%
26,500	42,000	42,000	-	100%
-	42	-	42	
-	-	-	-	
159,945	176,857	207,086	(30,229)	85%
88,933	71,414	85,756	14,342	83%
175,634	161,994	173,704	11,710	93%
16,476	26,388	17,741	(8,647)	149%
14,194	16,611	14,245	(2,366)	117%
162,519	196,516	189,123	(7,393)	104%
457,757	472,922	480,568	7,646	98%
\$ (297,812)	(296,066)	\$ (273,483)	\$ (22,583)	108%

Expenses

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

Total Budget	YTD % of Tot Budget
61,598	96%
101,187	74%
2,301	47%
42,000	100%
-	
-	
207,086	85%
85,756	83%
173,704	93%
17,741	149%
14,245	117%
189,123	104%
480,568	98%
\$ (273,483)	108%

**Utah State Bar
Innovation in Law
June 30, 2025**

Revenue

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

Expenses

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

Net Profit (Loss)

Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
-	20,250	5,500	14,750	368%	5,500	368%
-	-	-	-		-	
-	20,250	5,500	14,750	368%	5,500	368%
571	587	1,100	514	53%	1,100	53%
148,330	198,593	196,783	(1,810)	101%	196,783	101%
21,202	13,967	22,043	8,075	63%	22,043	63%
-	-	-	-		-	
-	8,167	7,895	(272)	103%	7,895	103%
170,102	221,314	227,821	6,507	97%	227,821	97%
\$ (170,102)	\$ (201,064)	\$ (222,321)	\$ 21,257	90%	\$ (222,321)	90%

Utah State Bar Balance Sheet

	<u>6/30/2025</u>
ASSETS	
Current Assets	
Cash in Bank	982,046
Invested Funds	8,181,859
Total Cash/Investments	<u>9,163,905</u>
Accounts Receivable	78,994
Prepaid Expenses	254,481
A/R - Sections	197,696
Total Other Current Assets	<u>531,171</u>
Total Current Assets	<u>9,695,075</u>
Fixed Assets	
Property & Equipment	5,322,750
Accumulated Depreciation	(4,435,173)
Land	633,142
Total Fixed Assets	<u>1,520,719</u>
TOTAL ASSETS	<u>11,215,794</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
AP Trade	197,461
Other Accounts Payable	181,728
Accrued Payables	606,985
Cap Lease Oblig - ST	2,881
A/P - Sections	296,685
Deferred Revenue	3,772,709
Total Current Liabilities	<u>5,058,449</u>
Long Term Liabilities	
Capital Lease Oblig	3,785
Total Long Term Liabilities	<u>3,785</u>
Total Liabilities	<u>5,062,234</u>
Equity	
Unrestricted Net Assets (R/E)	6,451,038
Fund Balance - Current Year	(297,477)
Total Equity	<u>6,153,561</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 11,215,794</u>

Balance Sheet Classification

Base Currency: USD As of 06/30/2025

ILM-UT STATE BAR AGG (20055)

Dated: 07/01/2025

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	3,404,120.48	AAA	4.230	06/30/2025	4.230	4.230	3,404,120.48	0.00	1.0000	0.00	3,404,120.48
38141W273	GOLDMAN:FS GOVT INST	51,579.42	AAA	4.230	06/30/2025	4.230	4.230	51,579.42	0.00	1.0000	0.00	51,579.42
38141W273	GOLDMAN:FS GOVT INST	4,901.74	AAA	4.230	06/30/2025	4.230	4.230	4,901.74	0.00	1.0000	0.00	4,901.74
38141W273	GOLDMAN:FS GOVT INST	41,156.16	AAA	4.230	06/30/2025	4.230	4.230	41,156.16	0.00	1.0000	0.00	41,156.16
CCYUSD	Receivable	2,810.89	AAA	0.000	06/30/2025	0.000	0.000	2,810.89	0.00	1.0000	0.00	2,810.89
912797PZ4	UNITED STATES TREASURY	500,000.00	A-1+	0.000	07/08/2025	4.327	3.694	499,589.14	6.42	99.9191	0.00	499,595.55
CCYUSD	Receivable	175.75	AAA	0.000	06/30/2025	0.000	0.000	175.75	0.00	1.0000	0.00	175.75
CCYUSD	Cash	-0.01	AAA	0.000	06/30/2025	0.000	0.000	-0.01	0.00	1.0000	0.00	-0.01
912797PZ4	UNITED STATES TREASURY	275,000.00	A-1+	0.000	07/08/2025	4.327	3.694	274,774.03	3.53	99.9191	0.00	274,777.56
CCYUSD	Receivable	54.61	AAA	0.000	06/30/2025	0.000	0.000	54.61	0.00	1.0000	0.00	54.61
912797PZ4	UNITED STATES TREASURY	44,000.00	A-1+	0.000	07/08/2025	4.327	3.694	43,963.84	0.56	99.9191	0.00	43,964.41
912797PF8	UNITED STATES TREASURY	50,000.00	A-1+	0.000	07/24/2025	4.299	4.067	49,865.98	0.66	99.7333	0.00	49,866.63
CCYUSD	Cash	0.00	AAA	0.000	06/30/2025	0.000	0.000	0.00	0.00	1.0000	0.00	0.00
CCYUSD	Receivable	215.92	AAA	0.000	06/30/2025	0.000	0.000	215.92	0.00	1.0000	0.00	215.92
912797PZ4	UNITED STATES TREASURY	150,000.00	A-1+	0.000	07/08/2025	4.327	3.694	149,876.74	1.92	99.9191	0.00	149,878.67
912797PZ4	UNITED STATES TREASURY	25,000.00	A-1+	0.000	07/08/2025	4.305	3.694	24,979.47	0.30	99.9191	0.00	24,979.78
---	---	4,549,014.96	AAA	---	07/02/2025	4.249	4.108	4,548,064.16	13.39	---	0.00	4,548,077.56

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
949764HB3	Wells Fargo Bank, National Association	250,000.00	AA	5.400	10/31/2025	5.453	5.450	249,958.28	0.00	99.9833	36.99	249,995.26
025816CY3	AMERICAN EXPRESS CO	350,000.00	A	3.950	07/01/2025	4.574	4.109	349,817.12	174.13	99.9975	5,760.42	355,751.67
254676BR9	Discover Bank	100,000.00	NR	5.400	11/07/2025	5.453	5.408	99,982.33	0.00	99.9823	798.90	100,781.23
912797QK6	UNITED STATES TREASURY	1,875,000.00	A-1+	0.000	08/19/2025	4.322	4.318	1,864,268.49	-293.49	99.4120	0.00	1,863,975.00
91324PDW9	UNITEDHEALTH GROUP INC	220,000.00	A+	1.250	01/15/2026	4.548	4.714	216,179.42	-209.38	98.1682	1,268.06	217,238.10
06055JLL1	BANK OF AMERICA CORP	175,000.00	A+	4.510	11/05/2025	4.535	4.503	175,000.00	1.44	100.0008	1,227.72	176,229.16
254676BR9	Discover Bank	100,000.00	NR	5.400	11/07/2025	5.453	5.408	99,982.33	0.00	99.9823	798.90	100,781.23
60689FVB1	Mizuho Bank, Ltd., New York Branch	25,000.00	A-1+	0.000	08/11/2025	4.433	4.248	24,876.71	0.00	99.5069	0.00	24,876.71
87020WUE0	Swedbank AB (publ)	25,000.00	A-1+	0.000	07/14/2025	4.405	4.008	24,961.09	0.00	99.8444	0.00	24,961.09
00084BU10	Abn Amro Funding Usa LLC	25,000.00	A-1+	0.000	07/01/2025	4.453	0.000	25,000.00	0.00	100.0000	0.00	25,000.00
254676BR9	Discover Bank	50,000.00	NR	5.400	11/07/2025	5.453	5.408	49,991.16	0.00	99.9823	399.45	50,390.62
912797QT7	UNITED STATES TREASURY	65,000.00	A-1+	0.000	09/09/2025	4.351	4.263	64,464.66	0.72	99.1775	0.00	64,465.38
025816CY3	AMERICAN EXPRESS CO	50,000.00	A	3.950	07/01/2025	4.574	4.109	49,973.87	24.88	99.9975	822.92	50,821.67
06051V4R4	Bank of America, National Association	250,000.00	AA	5.400	11/10/2025	5.453	5.408	249,954.98	0.00	99.9820	1,997.26	251,952.24
87020WUE0	Swedbank AB (publ)	50,000.00	A-1+	0.000	07/14/2025	4.405	4.008	49,922.18	0.00	99.8444	0.00	49,922.18
60689FVB1	Mizuho Bank, Ltd., New York Branch	50,000.00	A-1+	0.000	08/11/2025	4.433	4.248	49,753.43	0.00	99.5069	0.00	49,753.43
00084BU10	Abn Amro Funding Usa LLC	50,000.00	A-1+	0.000	07/01/2025	4.453	0.000	50,000.00	0.00	100.0000	0.00	50,000.00
44988GFP8	ING (U.S.) Funding LLC	50,000.00	A-1+	4.630	10/24/2025	4.629	4.629	50,000.00	0.00	100.0000	44.76	50,044.76
25468PDK9	TWDC ENTERPRISES 18 CORP	50,000.00	A	3.000	02/13/2026	4.398	4.200	49,578.29	57.26	99.2711	575.00	50,210.55
---	---	3,810,000.00	AA+	---	09/12/2025	4.608	4.454	3,793,664.34	-244.44	---	13,730.38	3,807,150.28

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	9,450.893	0.00	135.00	0.0450	0.00	135.00
3133ERQW4	FEDERAL FARM CREDIT BANKS FUNDING CORP	800,000.00	AA+	4.530	08/26/2026	4.527	4.449	800,000.00	792.00	100.0990	3,561.56	804,353.56
57629TBS5	MASSMUTUAL GLOBAL FUNDING II	250,000.00	AA+	5.074	04/09/2027	4.891	4.917	251,024.67	-67.42	100.3829	2,924.34	253,881.59
61690U8F0	MORGAN STANLEY BANK NA	250,000.00	AA-	5.016	10/15/2026	4.920	4.986	250,487.67	-179.17	100.1234	2,683.06	252,991.56

Balance Sheet Classification

ILM-UT STATE BAR AGG (20055)

Base Currency: USD As of 06/30/2025

Dated: 07/01/2025

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
3130B3Q55	FEDERAL HOME LOAN BANKS	100,000.00	AA+	4.500	11/13/2025	4.500	4.472	100,000.00	0.50	100.0005	600.00	100,600.50
377373AN5	GLAXOSMITHKLINE CAPITAL PLC	20,000.00	A	4.818	03/12/2027	4.750	4.800	20,046.91	-13.57	100.1667	50.70	20,084.04
89236TMA0	TOYOTA MOTOR CREDIT CORP	20,000.00	A+	4.981	03/19/2027	4.783	5.089	20,086.34	-98.84	99.9375	30.32	20,017.82
13605VGX5	CANADIAN IMPERIAL BANK OF COMMERCE	25,000.00	AA	4.863	03/24/2027	4.863	4.863	25,000.00	0.00	100.0000	23.64	25,023.64
57629TBS5	MASSMUTUAL GLOBAL FUNDING II	20,000.00	AA+	5.074	04/09/2027	4.891	4.917	20,081.97	-5.39	100.3829	233.95	20,310.53
3134HBHG9	FEDERAL HOME LOAN MORTGAGE CORP	100,000.00	AA+	4.500	04/09/2027	4.500	4.528	100,000.00	-53.00	99.9470	1,025.00	100,972.00
3133ERQW4	FEDERAL FARM CREDIT BANKS FUNDING CORP	200,000.00	AA+	4.530	08/26/2026	4.527	4.449	200,000.00	198.00	100.0990	890.39	201,088.39
3130B3Q55	FEDERAL HOME LOAN BANKS	250,000.00	AA+	4.500	11/13/2025	4.500	4.472	250,000.00	1.25	100.0005	1,500.00	251,501.25
57629TBS5	MASSMUTUAL GLOBAL FUNDING II	45,000.00	AA+	5.074	04/09/2027	4.891	4.917	45,184.44	-12.14	100.3829	526.38	45,698.69
3134HBHG9	FEDERAL HOME LOAN MORTGAGE CORP	100,000.00	AA+	4.500	04/09/2027	4.500	4.528	100,000.00	-53.00	99.9470	1,025.00	100,972.00
---	---	2,480,000.00	AA+	---	09/15/2026	4.627	5.184	2,181,912.00	644.22	---	15,074.34	2,197,630.56

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
---	---	10,839,014.96	AA+	---	10/28/2025	4.457	4.457	10,523,640.51	413.17	---	28,804.72	10,552,858.40

* 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
June 30, 2025

<u>STATUS</u>	<u>5/31/2024*</u>	<u>06/30/25</u>	<u>Change</u>
Active	9,432	9,478	46
Active under 3 years	773	938	165
Active Emeritus	407	449	42
In House Counsel	144	140	(4)
Foreign Legal Counsel	4	3	(1)
LPP	32	37	5
Military Spouse	-	-	-
Subtotal - Active	10,792	11,045	253
Inactive - Full Service	832	835	3
Inactive - No Service	2,010	2,118	108
Inactive Emeritus	598	613	15
Inactive House Counsel	14	24	10
Inactive LPP	3	3	-
Subtotal - Inactive	3,457	3,593	136
Total Active and Inactive	14,249	14,638	389
<u>Supplemental Information</u>			
Paralegals	174	194	20
<u>Active Attorneys by Region</u>			
1st Division (Logan - Brigham)	215	219	4
2nd Division (Davis - Weber)	994	1,055	61
3rd Division (Salt Lake)	5,470	5,827	357
4th Division (Utah)	1,482	1,531	49
5th Division (Southern Utah)	588	622	34
Out of State	2,043	1,791	(252)
Total Active Attorneys	10,792	11,045	253

*In prior years a June 30th report was not prepared due to constant changes because of license renewal