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

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Utah State Bar Commission Meeting
Friday, May 15, 2026
Utah Law & Justice Center
Salt Lake City, Utah

AGENDA

- 1. 9:00 a.m. President’s Welcome and Reports: Kim Cordova**
 - 01 Mins.* 1.1 Election Results and Congratulations
 - 01 Mins.* 1.2 America 250 Event - May 21st - 8:30 am to 1:30 pm @ The Grand America
 - 01 Mins.* 1.3 Admissions Ceremony - May 22th - Noon @ The Michael O. Leavitt North Capitol Building
 - 01 Mins.* 1.4 Remind Your Colleagues to Register for Sun Valley
 - 01 Mins.* 1.5 Reminder: June Bar Commission Meeting *cancelled* - Next meeting: August 5th in Sun Valley. Note: Commissioners will vote on Summer Convention Awards by Email in July.

- 2. 9:15 a.m. Action Items: Nathan Severin, Tyler Young, Elizabeth Wright, Marvin John, and Todd Gordon**
 - 20 Mins.* 2.1 Approve 2026-2027 Utah State Bar Budget for Submission to Court **(TAB 1, Page 4)**
 - 05 Mins.* 2.2 Approve reducing monthly operating reserves from four months to three months to cover part of FY2027 operating loss. **(See TAB 1, at Page 19)**
 - 10 Mins.* 2.3 Approve 2027-2028 fee increase recommendation to Utah Supreme Court: **(See TAB 1, at Page 9)**
 - 05 Mins.* 2.4 Approve moving funds from Building Reserve to General Fund to pay for needed building repairs: **A/M, with Aubrey Schade** **(TAB 2, Page 78)**
 - 05 Mins.* 2.5 Approve Admissions Fee Increase: **Emily Lee** **(TAB 3, Page 80)**

- 3. 10:00 a.m. Information and Discussion Items**
 - 45 Mins.* 3.1 2025 Legislative Session Recap: **Ron Gordon, Michael Drechsel, Jacey Skinner, Frank Pignaneli, and Steve Styler**

- 4. 11:00 a.m. Reports**
 - 05 Mins.* 4.1 Report on Western States Bar Conference: **Kim Cordova**
 - 10 Mins.* 4.2 Report on ABA Day in Washington D.C.: **Erik Christiansen**
 - 05 Mins.* 4.3 Judicial Council Report: **Katie Woods**

- 11:30 a.m. Adjourn to Luncheon with Past Bar Presidents and 50-year “Active” Practice Award Recipient. Start time: 12:00 noon**

CONSENT AGENDA

(TAB 4, Page 83)

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

1. Approve Minutes of March 11, 2026 Commission Meeting

ATTACHMENTS

(TAB 5, Page 87)

1. March 2026 Financials
2. OPC 2025-2026 Annual Report

CALENDAR

May 22	Admission Ceremony	Noon	North Building, Capitol
June 4-6	Jackrabbit Bar Conference		Santa Fe, New Mexico
July 29 – August 4	ABA Annual Meeting		Chicago, Illinois
July 30	Executive Committee Meeting	Noon	Zoom
August 5	ANNUAL UTAH STATE BAR MEETING Commission Meeting		Sun Valley, Idaho Sun Valley, Idaho

Utah State Bar Commission Meeting

T A B 1

UTAH STATE BAR

FY2027

Budget Report

FISCAL YEAR

July 1, 2026 – June 30, 2027

Serving Utah's Legal Community Since **1931**

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ABOUT THE UTAH STATE BAR

MISSION, AUTHORITY & SCOPE

The Utah State Bar is the licensing and regulatory body for the legal profession in Utah, operating under the supervision of the Utah Supreme Court. The Bar's responsibilities encompass three core areas: regulating the admission, licensing, and professional conduct of attorneys; supporting the ongoing professional development and practice needs of Utah's licensees; and serving the public through programs that promote access to justice and the integrity of the legal system.

SCOPE OF REGULATION

The Bar regulates approximately 15,000 licensees, including attorneys and Licensed Paralegal Practitioners. Its responsibilities span the full lifecycle of legal practice in Utah, from the bar examination and admission process for new lawyers, through continuing professional education, ethics oversight, and discipline of licensees, to the administration of programs that support practitioners and the public.

GOVERNANCE & OPERATIONS

The Bar is governed by an elected Board of Bar Commissioners. Day-to-day operations are led by an Executive Director and professional staff organized across functional areas that include the Office of Professional Conduct, Admissions, Continuing Legal Education and Conventions, Licensee Services, Public Services, and supporting Bar Operations functions.

FUNDING STRUCTURE

The Bar is fiscally independent and primarily licensee-supported, with revenue derived principally from licensing fees rather than from State of Utah appropriations. This funding structure preserves the Bar's independence and allows it to invest in regulatory infrastructure and licensee services calibrated to the needs of Utah's legal community. It also requires careful stewardship to align operating costs with available revenue, which is the central focus of the budget that follows.

RELATED ENTITIES

The **Utah Bar Foundation** is a separate 501(c)(3) charitable organization with its own governance, financials, and audited statements. The Foundation administers the Interest on Lawyers' Trust Accounts (IOLTA) program in Utah and provides charitable grants supporting access to justice and underserved populations. Certain Bar staff also support Foundation operations under documented administrative arrangements. Foundation activities are not included in this budget.

Mandatory Continuing Legal Education (MCLE) is administered as a separate Bar function with its own staff and operations, distinct from the CLE programming reflected in this budget. MCLE compliance activities are not included in this budget.

BUDGET MESSAGE

FY2027 BUDGET / UTAH STATE BAR

The Utah State Bar's FY2027 budget reflects the ongoing fiscal pressures facing bar associations nationally, as the costs of delivering essential services to Utah's licensed attorneys continue to outpace growth in licensing fee revenue. This budget was developed with a clear-eyed view of the structural challenges ahead and a sustained commitment to maintaining the quality, integrity, and reach of the programs that serve both our licensees and the public.

Total budgeted revenue for FY2027 is \$8.47 million, representing a 5.27% increase over the FY2026 projection. Budgeted expenses are \$9.07 million, reflecting an 8.32% increase over FY2026. The resulting net deficit is \$603,011. This is the largest projected deficit in recent history and a continuation of the deficit trend that began in earnest in FY2023. The gap is structural in nature and reflects the cost of fulfilling the Bar's regulatory responsibilities and the broader mission entrusted to it within Utah's legal system, the scope of which has steadily expanded as the profession and the public's expectations of it have grown.

The ongoing budget gap reflects multiple factors. The Office of Professional Conduct (OPC), the Bar's largest net-cost program, is budgeted at \$2.03 million in FY2027 with minimal offsetting revenue, alongside steady cost growth across the Bar's other regulatory and licensee-service functions, including licensing, bar management, facilities, and the Regulatory Sandbox, along with licensee services and public services. These costs have grown over the past several years due to staffing costs, technology costs, and the expanding scope of regulatory responsibilities. Salaries and benefits for all employees, including the OPC, at \$5.19 million, represent approximately 57% of total expenditures and remain the single largest expense category. Licensing fee revenue, while growing steadily, does not fully offset these combined increases.

FY2027 REVENUE VS. EXPENSE AT A GLANCE

REVENUE \$8.47M Total budgeted	-	EXPENSES \$9.07M Total budgeted	=	NET RESULT (\$603K) Budgeted shortfall
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POSITIVE DEVELOPMENTS

The FY2027 budget includes meaningful positive developments. The Bar's Continuing Legal Education (CLE) and Conventions function is projected to generate its strongest net contribution in recent years, approximately \$153,000, supported by the return of Summer Convention after its absence from the FY2026 budget and growing CLE participation across the year. The Admissions function remains close to cost-neutral, with program revenue substantially covering program expenses and allowing the function to operate on a self-sustaining basis. Grant funding from the Utah Bar Foundation continues to help underwrite Access to Justice programming. Access to Justice is a public-service function the Bar is called upon to deliver to expand legal resources for underserved Utahns; it does not generate a material revenue stream, and Foundation grant support substantially reduces the net cost the Bar absorbs to deliver this work.

STRATEGIC PRIORITIES

The most significant strategic priority informing this budget is securing a sustainable financial future for the Bar. A licensing fee adjustment to be recommended for FY2028 is the central mechanism for achieving this. The ongoing budget gap cannot be closed through expense management alone, and a fee adjustment is necessary to restore long-term fiscal alignment. The forthcoming recommendation is designed to close the gap between revenue and the cost of core operations, stabilize reserves at policy-recommended levels, and place the Bar on a sustainable strategic path going forward. Equally important, it will preserve the Bar's capacity to sustain licensee services and public-protection programs without continuing to draw down reserves to fund recurring operational costs. The FY2027 budget reflects the final year before this adjustment takes effect and is structured to maintain core service levels in the interim.

Alongside the forthcoming fee adjustment, this budget continues funding for the strategic priorities that define the Bar's role in Utah's legal community and its service to the public. Access to Justice programming, supported in part by Utah Bar Foundation grant funding, extends legal resources to underserved Utahns. The Regulatory Sandbox continues to position Utah at the forefront of responsible legal services innovation, expanding pathways through which the public can obtain legal help. Consumer Assistance and the Bar's standing committees provide the public with direct points of contact and recourse. For licensees, support for the Bar's 38 practice sections, the Young Lawyers Division, the Bar Journal, and the Bar's communications capacity preserves the channels through which legal professionals connect with each other and the public they serve.

LOOKING AHEAD

Bar leadership is actively engaged in reviewing cost structures and identifying opportunities to bring revenue and expense trajectories into closer alignment in future budget cycles. This work includes ongoing evaluation of program-level cost recovery, prudent management of reserves, and continued attention to the long-term sustainability of the licensing fee model that has historically funded approximately 62% of total Bar revenue. Continued guidance on reserve policy and strategic priorities will be essential as the Bar navigates this period and prepares the framework for FY2028 and beyond.

FY2027 REVENUE AND EXPENDITURE HIGHLIGHTS

REVENUE HIGHLIGHTS

- ▶ **Licensing fees** remain the Bar's dominant revenue source at approximately **\$5.25 million**, accounting for about 62% of total revenue. Budgeted growth of 2.0% reflects modest licensee count increases and routine fee adjustments.
- ▶ **Continuing Legal Education revenue** is budgeted at **\$832,511**, essentially flat with FY2025 actual results and reflective of strong continuing education program participation.
- ▶ **Summer Convention** returns in FY2027 after its absence from the FY2026 budget, with projected revenue of **\$307,425**. Its return is the single largest driver of year-over-year revenue growth.
- ▶ **Admissions revenue** is budgeted at **\$718,272**, showing measured growth over the FY2026 projection, reflecting stable applicant volumes and steady examination activity across Admissions, the New Lawyer Training Program, and Licensed Paralegal Practitioner programs. **An adjustment to admissions fees is also being recommended for FY2028 to ensure the Admissions function continues to operate on a self-sustaining basis.**

EXPENDITURE HIGHLIGHTS

- ▶ **Salaries & Benefits** represent the single largest cost category, budgeted at **\$5,186,529** and accounting for approximately 57% of total expenditures. Personnel cost growth is a primary driver of the expense-revenue gap.
- ▶ **Bar Operations expenses** (Office of Professional Conduct, Bar Management, Facilities, IT, Licensing, General Counsel, Ethics & Discipline, Bar Commission/Strategic Initiatives, and the Regulatory Sandbox) are budgeted at a combined **\$5,460,394**, up \$397,360 from FY2026 projected. The largest line within this group is the **Office of Professional Conduct (OPC)** at **\$2.03 million**, supporting **13.0 FTE** dedicated to the Bar's discipline and public-protection work. With minimal offsetting revenue (~\$47K), OPC's net cost to the Bar is approximately **\$1.98 million**.
- ▶ **Licensee Services** expenses (Bar Journal, Licensee Benefits, Section Support, Legislative, and Young Lawyers Division) are budgeted at **\$1.01 million**, approximately in line with the prior year.
- ▶ **Summer Convention** expenses of **\$243,743** are included, consistent with the event's planned return after its absence in FY2026.
- ▶ **Food & Beverage** costs across all events total approximately **\$556,000**. While this is a large gross expense, the cost is offset by registration revenue from CLE events held on behalf of the Bar's 38 sections, with any remaining amount billed back to the sponsoring section. The net cost to the Bar is minimal.

BUDGET ASSUMPTIONS

METHODOLOGY & KEY DRIVERS

The FY2027 budget is built on a set of operating assumptions that reflect both the Bar's recent experience and a deliberately measured outlook for the year ahead. This section summarizes the key drivers underlying the revenue and expenditure projections that follow.

SUMMARY OF KEY ASSUMPTIONS

Category	FY2027 Assumption
Licensee Count	Modest growth of approximately 1–2% over FY2026, consistent with recent multi-year trends in licensee count.
Licensing Fees	Standard licensing fees remain unchanged for FY2027. The Bar has not increased its standard licensing fee since 2010, a span of 16 years that significantly exceeds the typical state-bar adjustment cycle. A licensing fee adjustment will be recommended for FY2028 to restore long-term fiscal alignment.
Salaries & Compensation	A cost-of-living adjustment is applied across staff. Salaries and benefits represent approximately 57% of total budgeted expenditures.
Headcount	The FY2027 budget includes the addition of staffing capacity within the Office of Professional Conduct, reflecting sustained growth in OPC's caseload and the resource intensity of the Bar's public-protection responsibilities.
Operating Costs	Non-personnel operating costs were estimated using a combination of approaches: most recurring line items reflect specific historical patterns and known cost trends, while new initiatives and one-time items were priced individually.
Investment Income	Investment income, which substantially comprises Bar Management revenue, is projected on a deliberately conservative basis. The FY2027 estimate assumes yields below recent actual performance, providing a measure of downside protection in the budget.

METHODOLOGY NOTES

FY2027 figures were developed based on actual results through Q3 of FY2026, projected through fiscal year-end. Four-year historical patterns informed the projection of recurring items, and department leads validated the assumptions.

Basis of accounting. This budget is prepared on the accrual basis, consistent with the Bar's audited financial statements. Revenue is recognized when earned and expenses when incurred. Depreciation is included in departmental expenses.

Use of estimates. This budget reflects management's best estimates based on information available at preparation. Actual results may differ; significant variance factors are addressed in the Risk & Sensitivity section.

Reference to audited statements. This budget will be reconciled to the Bar's audited financial statements following fiscal year-end, which remain the canonical record of historical financial performance.

REVENUE OVERVIEW

FY2024 ACTUAL THROUGH FY2027 BUDGET

SOURCES OF FUNDS

The Utah State Bar's FY2027 budget reflects **\$8.47 million in total revenue**. Licensing fees and Bar operations income account for approximately **70%** of total Bar income, with Continuing Legal Education and convention programs contributing roughly 17%, Admissions-related revenue 8%, and Licensee and Public Services together making up the remaining 5%. The Bar operations component is materially all investment income. **For more than a decade, licensee fees have accounted for 62 to 64% of all Bar revenue**, providing the stable foundation upon which all Bar programs and services are funded.

COMPARISON OF THE REVENUE BUDGET

Revenue Category	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget	\$ Change	% Change
Bar Operations	\$5,528,247	\$5,647,704	\$5,815,504	\$5,912,328	+\$96,824	+1.66%
Licensing	4,908,345	4,972,238	5,151,865	5,253,883	+102,018	+1.98%
Bar Management	429,342	404,130	424,508	446,662	+22,153	+5.22%
Facilities	159,945	176,857	182,892	160,219	(22,673)	(12.40%)
Office of Professional Conduct	30,615	65,149	46,239	47,164	+925	+2.00%
Information Technology	0	0	0	4,400	+4,400	
Bar Commission / Strategic Initiatives	0	29,330	10,000	0	(10,000)	(100.00%)
CLE & Conventions	\$1,045,310	\$1,172,513	\$1,074,567	\$1,403,484	+\$328,916	+30.61%
CLE	767,563	822,155	816,187	832,511	+16,324	+2.00%
Summer Convention	56,087	52,240	0	307,425	+307,425	
Spring Convention	127,735	166,048	132,820	135,477	+2,656	+2.00%
Fall Forum	93,925	132,070	125,560	128,071	+2,511	+2.00%
Admissions	\$741,488	\$751,462	\$702,102	\$718,272	+\$16,170	+2.30%
Admissions	657,715	664,728	611,996	626,721	+14,725	+2.41%
New Lawyer Training Program	80,866	77,207	77,252	78,797	+1,545	+2.00%
Licensed Paralegal Practitioner	2,908	9,528	12,855	12,755	(100)	(0.78%)
Licensee Services	\$312,634	\$347,910	\$388,660	\$375,243	(\$13,417)	(3.45%)
Bar Journal	218,980	262,333	250,779	255,794	+5,016	+2.00%
Section Support	87,661	66,535	113,582	99,401	(14,181)	(12.49%)
Young Lawyers Division	4,993	16,042	16,899	12,500	(4,399)	(26.03%)
Communications	1,000	3,000	7,400	7,548	+148	+2.00%
Public Services	\$132,169	\$66,605	\$66,757	\$62,641	(\$4,116)	(6.17%)
Access to Justice	130,534	66,565	66,727	62,610	(4,117)	(6.17%)
Committees	1,635	40	30	31	+1	+3.33%
TOTAL REVENUE	\$7,759,848	\$7,986,194	\$8,047,590	\$8,471,968	+\$424,378	+5.27%

EXPENDITURES OVERVIEW

TOP EXPENSE CATEGORIES

USE OF FUNDS

The Utah State Bar's FY2027 budget reflects **\$9.07 million in total expenses**, an increase of \$697,000 (8.3%) over the FY2026 projected total. Bar Operations, which is comprised of the Office of Professional Conduct, Bar Management, Facilities, Information Technology, Licensing, General Counsel, Ethics and Discipline, Bar Commission/Strategic Initiatives, and the Regulatory Sandbox, accounts for the majority of spending. Personnel costs across all departments represent the single largest cost driver.

TOP GROSS EXPENSE CATEGORIES (Based on FY26 Projected)

Expense Category	FY24 Actual	FY25 Actual	FY26 Projected
Salaries & Benefits	\$4,412,801	\$4,641,186	\$4,915,051
Food & Beverage Expenses	494,095	560,843	555,884
Wellness	364,998	294,264	235,465
Building Overhead	223,449	220,336	235,446
Credit Card Fees	206,875	223,117	231,722
Computer Maintenance	226,157	221,908	217,047
Depreciation	156,112	175,363	182,018
Meeting Room Expenses	150,241	226,744	160,177
Database Expense	149,410	147,175	158,939
Legislative Expenses	63,708	96,850	123,324
Copy / Printing Expense	119,959	130,450	120,728
Outside Consultants	90,679	108,534	116,734
Bar Exam Expenses	103,768	109,352	105,952
Insurance Expense	97,579	95,959	97,401
Travel	94,663	108,907	97,221

Total expense growth over the past three years largely reflects factors outside the Bar's direct control, including personnel cost inflation, rising payment processing fees, and capital investment reflected in depreciation. Where there has been room to manage costs directly, leadership has done so. Computer Maintenance has trended down over the period, Insurance Expense has remained essentially flat, and Wellness program spending has been actively scaled to align with utilization patterns. Bar staff continue to evaluate every line for opportunities to bring costs into closer alignment with available revenue while preserving service levels.

EXPENDITURES OVERVIEW

COMPARISON OF THE EXPENSE BUDGET

COMPARISON OF THE EXPENSE BUDGET

Department / Function	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget	\$ Change	% Change
Bar Operations	\$4,554,670	\$4,813,996	\$5,063,034	\$5,460,394	+\$397,360	+7.85%
Office of Professional Conduct	1,615,471	1,709,379	1,846,950	2,028,704	+181,754	+9.84%
Bar Management	857,267	900,935	947,329	951,494	+4,165	+0.44%
Facilities	457,757	473,033	501,399	519,387	+17,988	+3.59%
Information Technology	403,300	358,423	364,403	411,356	+46,953	+12.88%
Licensing	275,898	321,644	333,835	383,814	+49,979	+14.97%
General Counsel	360,796	355,413	362,340	368,989	+6,649	+1.84%
Ethics & Discipline	231,733	261,548	269,671	278,781	+9,110	+3.38%
Bar Commission / Strategic Initiatives	182,346	212,307	207,774	284,852	+77,078	+37.10%
Regulatory Sandbox	170,102	221,314	229,333	233,016	+3,683	+1.61%
CLE & Conventions	\$947,893	\$1,112,993	\$1,005,761	\$1,250,254	+\$244,493	+24.31%
CLE	734,003	829,777	790,536	785,657	(4,879)	(0.62%)
Summer Convention	23,524	40,013	0	243,743	+243,743	
Spring Convention	114,654	123,322	115,914	119,049	+3,135	+2.70%
Fall Forum	75,711	119,881	99,311	101,804	+2,493	+2.51%
Licensee Services	\$981,337	\$995,325	\$979,200	\$1,013,671	+\$34,471	+3.52%
Licensee Benefits	418,720	346,646	284,204	297,294	+13,090	+4.61%
Bar Journal	246,023	268,092	272,188	279,091	+6,903	+2.54%
Communications	137,495	129,387	142,215	147,880	+5,665	+3.98%
Legislative	67,175	103,845	129,361	130,005	+644	+0.50%
Section Support	56,312	77,152	85,570	99,401	+13,831	+16.16%
Young Lawyers Division	55,611	70,204	65,663	60,000	(5,663)	(8.62%)
Admissions	\$742,561	\$781,948	\$722,830	\$752,843	+\$30,013	+4.15%
Admissions	601,554	638,409	579,103	594,246	+15,143	+2.61%
Licensed Paralegal Practitioner	61,878	64,429	71,258	87,108	+15,850	+22.24%
New Lawyer Training Program	79,129	79,110	72,468	71,489	(979)	(1.35%)
Public Services	\$685,307	\$597,624	\$606,995	\$597,816	(\$9,179)	(1.51%)
Access to Justice	380,963	337,949	372,092	371,538	(554)	(0.15%)
Committees	226,427	180,667	150,625	137,788	(12,837)	(8.52%)
Consumer Assistance	77,918	79,008	84,278	88,490	+4,212	+5.00%
TOTAL EXPENSES	\$7,911,769	\$8,301,886	\$8,377,820	\$9,074,978	+\$697,158	+8.32%

PERSONNEL SUMMARY

FULL-TIME EQUIVALENTS BY DEPARTMENT

Salaries and benefits represent approximately 57% of the Bar's FY2027 budgeted expenditures, making personnel the single largest cost driver. The table below summarizes the Bar's FY2027 full-time equivalent (FTE) staffing by department. Total staffing is unchanged from FY2026 with the exception of one new position within the Office of Professional Conduct.

FTE BY DEPARTMENT

Department	FTE
Access to Justice	3.0
Admissions	3.0
Bar Journal	0.5
Bar Management	4.5
CLE & Conventions	2.0
Committees	0.5
Communications	1.0
Consumer Assistance	1.0
Ethics & Discipline	1.5
Facilities	2.0
General Counsel	1.5
Information Technology	2.0
Licensed Paralegal Practitioner	0.5
Licensing	1.5
New Lawyer Training Program	0.5
Office of Professional Conduct includes +1.0 FTE added in FY2027	13.0
Regulatory Sandbox	2.0
Section Support	1.0
TOTAL FTE (FY2027)	41.0

FY2027 STAFFING NOTE

The Bar's overall FTE level remains stable for FY2027, with one position added within the Office of Professional Conduct. **This addition reflects sustained growth in OPC's caseload** and the resource intensity of the Bar's public-protection responsibilities, which continue to expand as the profession and the public's expectations evolve. All other departments hold steady at FY2026 staffing levels.

FUNCTIONAL PERFORMANCE SUMMARY

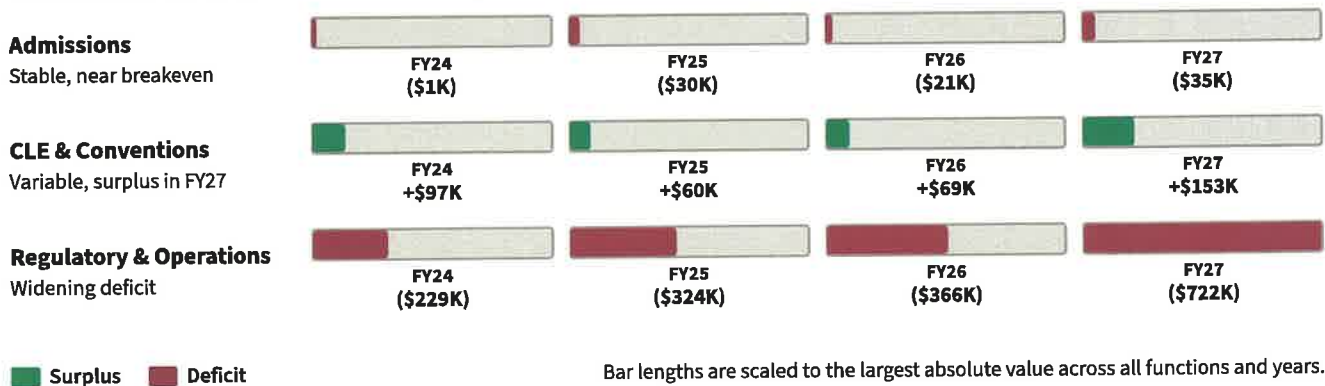
ADMISSIONS / CLE & CONVENTIONS / REGULATORY & OPERATIONS

For analytical purposes, the Bar's activities can be organized into three functional groupings that reflect how the organization earns and spends resources. This framework illustrates which functions generate net surpluses, which operate near breakeven, and which require cross-subsidy from licensing revenues.



FOUR-YEAR NET RESULT TRAJECTORY BY FUNCTION

Each row shows the function's net surplus or deficit across four fiscal years, scaled to a common reference



FUNCTIONAL PERFORMANCE SUMMARY

TRENDED PERFORMANCE & OBSERVATIONS

NET INCOME / (DEFICIT) BY FUNCTION, TRENDED

Function	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Budget	\$ Change	% Change
Admissions	(\$ 1,072)	(\$ 30,486)	(\$ 20,727)	(\$ 34,571)	(\$ 13,844)	(66.79%)
CLE & Conventions	97,417	59,520	68,806	153,230	+84,424	+122.70%
Regulatory & Operations	(229,095)	(324,477)	(366,170)	(721,670)	(355,500)	(97.09%)
TOTAL	(\$132,750)	(\$295,443)	(\$318,091)	(\$603,011)	(\$284,920)	(89.57%)

OBSERVATIONS

- ▶ **Admissions** has consistently operated at or near breakeven over recent years. The FY2027 deficit of (\$34,571) is slightly higher than recent years but well within the historical norm. The function came close to breakeven in FY2024 (\$1,072 deficit) and is budgeted to remain near cost-neutral. The fee adjustment recommended for FY2028 is sized to maintain a small surplus over time, supporting the long-term sustainability of the function rather than generating significant net revenue.
- ▶ **CLE & Conventions** has fluctuated meaningfully across years, with net contribution ranging from approximately \$60,000 to \$97,000 over FY2024-FY2026 before climbing to a projected \$153,230 surplus in FY2027. The FY2027 figure is the most optimistic budget for this function in recent history, driven by Summer Convention's return. Convention revenue is inherently event-dependent and subject to weather, scheduling, and attendance variability, and execution risk is real.
- ▶ **Regulatory & Operations** deficit has widened significantly over the past four years, from (\$229,095) in FY2024 to a projected (\$721,670) in FY2027. This is the core structural challenge: licensing revenue grows incrementally, but the costs of Bar Operations, OPC, and support functions grow faster. The FY2028 licensing fee adjustment is intended to address this gap and restore long-term fiscal alignment.

PROJECTED CASH RESERVES

AS OF JUNE 30, 2027

CASH RESERVE POSITION

The following table reflects the Bar's projected cash reserve position at the start of FY2027 and the estimated impact of the FY2027 budget. The Board's reserve policy designates specific levels for operational continuity and capital replacement, and the estimated free cash reserve at fiscal year-end reflects resources above and beyond those designated commitments.

PROJECTED OPENING CASH RESERVE

\$4.01M

As of July 1, 2026

PROJECTED YEAR-END CASH

\$3.13M

After FY27 budgeted activity

ESTIMATED FREE RESERVE

\$445K

After Board-designated reserves

Item	Amount
Cash Balance as of March 31, 2026	\$6,180,705
Budgeted Net Loss, Remaining FY26	(1,377,630)
Liabilities	(893,165)
Receivables	100,558
Projected Opening Cash Reserve as of July 1, 2026	\$4,010,468
FY27 Budgeted Cash Change	(885,316)
Projected Cash Reserve, End of FY2027	\$3,125,152

RESERVE POLICY & DESIGNATED RESERVES

FY2027 RESERVE TARGETS & ADEQUACY

BOARD-DESIGNATED RESERVES

Reserve Category	Amount
Operations Reserve (3 months, based on FY2026 expenses)	\$2,075,472
Capital Replacement Fund: IT Systems	200,000
Capital Replacement Fund: Building	300,000
Wellbeing Program	104,375
Total Board-Designated Reserves	\$2,679,847
Estimated Free Cash Reserve, End of FY2027	\$445,305

Reserve Policy. The Bar maintains Board-designated reserves to support continuity of operations and to fund anticipated capital needs. For FY2027, after consultation with and the recommendation of the Budget and Finance Committee, Bar leadership is presenting two adjustments to the reserve targets for the Commission's consideration: the operating reserve target would be reduced from four months to three months of operating expenses, and the Building Capital Replacement Fund would be reduced from \$600,000 to \$300,000. Both adjustments are temporary measures intended to align reserve levels with current fiscal capacity. Following the licensing fee adjustment recommended for FY2028, the Bar intends to restore the Building Capital Replacement Fund to its prior \$600,000 target.

Note on Reserve Adequacy: The estimated free cash reserve of \$445,305 at the end of FY2027 represents a modest cushion above Board-designated amounts. The Bar's structural deficit is being addressed deliberately: a licensing fee adjustment will be recommended for FY2028 with the express purpose of restoring long-term fiscal alignment, stabilizing reserves, and reducing reliance on accumulated balances to fund recurring operations. Bar leadership will continue to evaluate reserve policy targets and the sustainability of the expense trajectory as part of the FY2028 budget cycle.

RISK & SENSITIVITY

FY2027 BUDGET RISK FACTORS

The FY2027 budget is built on a deliberately measured set of operating assumptions. Actual results may differ from the budget due to factors that are difficult to predict precisely. The table below summarizes the principal risks Bar leadership has identified, the way each could affect FY2027 results, and the mitigation already in place or contemplated.

RISK FACTOR	DESCRIPTION & POTENTIAL IMPACT	MITIGATION
Licensing Fee Adjustment Timing	The FY2028 licensing fee adjustment is the central assumption restoring long-term fiscal alignment. Delay or reduction of that adjustment would deepen the structural deficit and accelerate reserve drawdown beyond current projections.	Bar leadership is engaging the Commission and Supreme Court early in the FY2028 cycle. Reserve buffers provide near-term protection against modest delay.
OPC Caseload Variability	The Office of Professional Conduct, the Bar's largest net-cost program at \$2.03 million, is sensitive to caseload fluctuation. Sustained growth above projections drives both salary and outside-counsel costs.	The FY2027 budget adds 1.0 FTE to OPC. Caseload trends are monitored and reviewed with the OPC Oversight Committee throughout the year.
Investment Income Volatility	Bar Operations revenue is materially all investment income. Yields below the conservative FY2027 estimate would reduce Bar Operations revenue and widen the operating deficit.	The FY2027 estimate assumes yields below recent actual performance, providing a measure of downside protection. Investment policy is reviewed periodically.
Convention & Event Execution	Summer Convention's \$307,425 projected revenue depends on attendance, scheduling, and contracted speakers. CLE programs face similar variability. Lower-than-projected attendance would reduce CLE & Conventions net contribution.	Multi-year programming history informs projections. Contracts include cancellation and rescheduling provisions where commercially available.
Reserve Adequacy	The estimated free cash reserve of \$445,305 above Board-designated levels is modest. A combination of unfavorable variances could pressure the Bar to draw further on Board-designated reserves.	The Building Capital Replacement Fund target is being temporarily reduced as a deliberate policy choice. Reserve adequacy will be re-evaluated as part of the FY2028 budget cycle.
Capital Project Timing & Cost	The FY2027 capital plan totals approximately \$470,000, including HVAC, roof, and elevator projects. Construction cost inflation or scoping changes could shift actual capital spending materially.	Projects are scoped with vendor estimates and contingency reserves. The Building Capital Replacement Fund provides a dedicated funding source.

CAPITAL EXPENDITURE PLAN

FY2027 CAPITAL INVESTMENT & FUNDING SOURCES

The FY2027 budget includes approximately **\$470,000** in capital expenditures, **the largest single year of capital spending in recent history**. This level of investment reflects the timing of several major deferred building maintenance projects that can no longer be safely postponed, alongside routine ongoing capital needs.

PLANNED PROJECTS

Three significant building infrastructure projects anchor the FY2027 capital plan:

HVAC overhaul. A major upgrade of the building's heating, ventilation, and air conditioning systems, addressing aging equipment that has become increasingly costly to maintain.

Roof project. Replacement and remediation work to ensure the building envelope remains sound and protected from weather-related deterioration.

Elevator modernization. An overhaul to bring the building's elevator equipment up to current operational and safety standards.

In addition to these building projects, the FY2027 capital plan includes routine technology refresh, covering scheduled hardware replacements and other ongoing capital needs across the Bar's operations.

FUNDING SOURCES

Funding Source	Amount
Draw from Building Capital Replacement Fund	\$300,000
Funded within FY2027 operating budget	170,000
Total FY2027 Capital Expenditures	\$470,000

The \$300,000 draw from the Building Capital Replacement Fund corresponds to the temporary reduction of that fund described in the Reserve Policy section. Following the licensing fee adjustment recommended for FY2028, the Bar intends to restore the Building Capital Replacement Fund to its prior \$600,000 target, ensuring continued capacity to address future facility maintenance needs.

SUMMARY INCOME STATEMENT

UTAH STATE BAR / FY2027 BUDGET

A consolidated view of the FY2027 budget across the Bar's revenue and expense groups. Detailed sub-category breakdowns are provided in the Revenue Overview and Expenditures Overview pages.

Category	FY27 Budget
REVENUE	
Bar Operations	\$5,912,328
Continuing Legal Education & Conventions	1,403,484
Admissions	718,272
Licensee Services	375,243
Public Services	62,641
TOTAL REVENUE	\$8,471,968
EXPENSES	
Bar Operations	\$5,460,394
Continuing Legal Education & Conventions	1,250,254
Admissions	752,843
Licensee Services	1,013,671
Public Services	597,816
TOTAL EXPENSES	\$9,074,978
NET INCOME / (DEFICIT)	(\$603,011)

GLOSSARY

DEFINITIONS & ACRONYMS USED IN THIS DOCUMENT

The following terms and acronyms are referenced throughout this budget document.

TERM	DEFINITION
Accrual basis	A method of accounting in which revenue is recognized when earned and expenses are recognized when incurred, regardless of the timing of cash receipts or disbursements.
Bar Operations	Functional grouping that includes the Office of Professional Conduct, Bar Management, Facilities, Information Technology, Licensing, General Counsel, Ethics & Discipline, Bar Commission/Strategic Initiatives, and the Regulatory Sandbox.
Board-Designated Reserve	A reserve set aside by the Bar Commission for specific purposes such as operating continuity or capital replacement. Distinct from legally restricted funds.
CLE	Continuing Legal Education. Programming that supports the ongoing professional development required of licensed attorneys.
FTE	Full-Time Equivalent. A measure of staffing that converts part-time positions to a full-time scale (e.g., two half-time positions equal 1.0 FTE).
Functional classification	An expense view that organizes spending by program or activity (Bar Operations, CLE & Conventions, Admissions, Licensee Services, Public Services).
IOLTA	Interest on Lawyers' Trust Accounts. Interest earned on certain attorney trust accounts that supports legal aid and access-to-justice programs.
LPP	Licensed Paralegal Practitioner. A non-attorney professional licensed to provide limited legal services in specific practice areas.
Net Income / (Deficit)	The difference between total revenue and total expenses. A negative value, shown in parentheses, indicates expenses exceeded revenue.
OPC	Office of Professional Conduct. The Bar's discipline and public-protection program.
Operating Reserve	A board-designated reserve sized to cover a specified number of months of operating expenses, intended to provide continuity in the event of revenue interruption.
Regulatory Sandbox	A Utah-specific regulatory innovation program that authorizes new approaches to legal services delivery while maintaining consumer protection oversight.

UTAH STATE BAR

FY2027 Budget

Fiscal Year July 1, 2026 – June 30, 2027

Serving Utah's Legal Community Since 1931

About This Document

This document presents the line-item detail underlying the Utah State Bar's Fiscal Year 2027 Budget. It shows actual results for FY2024 and FY2025, projected results for FY2026 (based on actuals through March 31, 2026), and the proposed budget for FY2027 across each of the Bar's operating departments.

Each department schedule presents revenue and expense line items grouped into the following categories: Program Services, Salaries & Benefits, General & Administrative, and Building Overhead. Each schedule also includes subtotals, total expenses, and net income / (deficit). All figures are presented in U.S. dollars, with negative values shown in parentheses.

Companion document. For an executive overview, including revenue and expenditure highlights, budget assumptions, functional performance summaries, projected cash reserves, and the capital expenditure plan, please refer to the **Utah State Bar FY2027 Budget Report**. This line-item detail document supports and reconciles to the figures presented there.

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ACCESS TO JUSTICE

Access to Justice programming and grants

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - ACCESS TO JUSTICE						
Meeting - Sponsor Revenue	-	\$8,500	\$9,750	\$9,945	+195	2.00%
Modest Means revenue	8,725	9,425	1,777	2,665	+888	49.97%
Total Revenue	\$8,725	\$17,925	\$11,527	\$12,610	+1,083	9.40%
PROGRAM SERVICES - ACCESS TO JUSTICE						
Meeting Facility - external	-	-	\$225	-	(225)	(100.00%)
Speaker Fees & Expenses	-	3,000	-	3,000	+3,000	
Awards	670	2,550	3,616	3,500	(116)	(3.21%)
Program Special Activities	-	-	2,922	3,000	+78	2.67%
Law Day	-	-	1,000	500	(500)	(50.00%)
Food & Beverage - external	2,176	578	225	145	(80)	(35.56%)
Food & Beverage - internal	2,849	3,172	4,648	4,788	+140	3.01%
Travel - Lodging	5,503	2,105	5,792	3,600	(2,192)	(37.85%)
Travel - Transport / Parking	4,563	1,114	3,797	2,400	(1,397)	(36.79%)
Travel - Mileage Reimb.	1,599	618	3,428	2,500	(928)	(27.07%)
Travel - Per Diems	1,509	276	387	1,100	+713	184.24%
Total Program Services	\$18,869	\$13,413	\$26,040	\$24,533	(1,507)	(5.79%)
SALARIES & BENEFITS - ACCESS TO JUSTICE						
Salaries / Wages	\$216,494	\$216,408	\$224,374	\$223,301	(1,073)	(0.48%)
Payroll Taxes	18,515	18,060	17,808	16,524	(1,284)	(7.21%)
Health Insurance	21,879	24,082	28,613	28,561	(52)	(0.18%)
Dental Insurance	1,412	1,431	1,516	1,565	+49	3.23%
Life & LTD Insurance	1,291	1,297	1,537	1,659	+122	7.94%
Retirement Plan Contributions	11,148	13,864	22,678	22,330	(348)	(1.53%)
Retirement Plan Fees & Costs	833	914	1,186	1,186	0	0.00%
Training / Development	4,069	952	3,744	4,000	+256	6.84%
Total Salaries & Benefits	\$275,641	\$277,008	\$301,456	\$299,126	(2,330)	(0.77%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE - ACCESS TO JUSTICE						
Office Supplies	\$835	\$179	\$62	\$46	(16)	(25.81%)
Postage / Mailing, net	30	58	53	75	+22	41.51%
Copy / Printing Expense	447	559	969	1,009	+40	4.13%
Internet Service	46	58	46	47	+1	2.17%
Computer Maintenance	26,366	17,886	18,743	19,476	+733	3.91%
Membership Database Fees	3,879	4,526	2,215	2,326	+111	5.01%
Telephone	3,453	2,353	2,120	2,054	(66)	(3.11%)
Membership / Dues	1,102	390	636	643	+7	1.10%
Credit Card Merchant Fees	1,018	1,327	1,084	1,089	+5	0.46%
E&O / Off & Dir Insurance	19,903	8,763	8,971	9,057	+86	0.96%
Outside Consultants	12,898	-	625	2,500	+1,875	300.00%
Administrative Fee Expense	8	34	37	36	(1)	(2.70%)
Other Gen & Adm Expense	870	156	25	25	0	0.00%
Total General & Administrative	\$70,855	\$36,289	\$35,586	\$38,383	+2,797	7.86%
BUILDING OVERHEAD - ACCESS TO JUSTICE						
Janitorial Expense	\$793	\$779	\$754	\$1,001	+247	32.76%
Heat	882	456	468	481	+13	2.78%
Electricity	1,313	1,283	1,362	1,397	+35	2.57%
Water / Sewer	342	337	488	501	+13	2.66%
Outside Maintenance	836	328	352	382	+30	8.52%
Building Repairs	452	257	253	259	+6	2.37%
Bldg Maintenance Contracts	669	814	832	854	+22	2.64%
Bldg Insurance / Fees	615	491	529	543	+14	2.65%
Building Improvements Depr	2,615	2,422	2,530	2,596	+66	2.61%
Furniture & Fixtures Depr	503	475	487	499	+12	2.46%
Computer Equipment Depr	1,056	960	958	983	+25	2.61%
Total Building Overhead	\$10,076	\$8,602	\$9,013	\$9,496	+483	5.36%
OTHER INCOME - ACCESS TO JUSTICE						
Grant Income	\$121,109	\$58,140	\$60,200	\$50,000	(10,200)	(16.94%)
Total Expenses	\$375,441	\$335,312	\$372,095	\$371,538	(557)	(0.15%)
Net Income / (Deficit)	\$(245,607)	\$(259,247)	\$(300,368)	\$(308,928)	(8,560)	2.85%

ADMISSIONS

Bar admissions and exam administration

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - ADMISSIONS						
Admissions - Student Exam Fees	\$194,175	\$192,200	\$157,476	\$160,626	+3,150	2.00%
Admissions - Attorney Exam Fees	65,225	44,200	45,515	46,426	+910	2.00%
Admissions - Retake Fees	24,275	37,200	35,399	36,107	+708	2.00%
Admissions - Laptop Fees	96,400	95,000	86,396	88,124	+1,728	2.00%
Admissions - Application Forms	6,575	13,000	3,295	3,361	+66	2.00%
Transfer App Fees	90,100	94,450	104,967	107,066	+2,099	2.00%
Attorney - Motion	128,375	151,300	146,379	149,307	+2,928	2.00%
House Counsel	22,100	14,450	18,421	18,790	+368	2.00%
Admissions - Alternate Path	-	-	9,350	12,000	+2,650	28.34%
Miscellaneous Income	6,090	4,880	4,854	4,913	+59	1.22%
Late Fees	24,400	18,100	-	-	0	
Seminar Profit/Loss	-	\$(53)	\$(59)	-	+59	(100.00%)
Total Revenue	\$657,715	\$664,728	\$611,996	\$626,721	+14,725	2.41%
PROGRAM SERVICES - ADMISSIONS						
Meeting Facility - external	\$34,568	\$16,943	\$8,246	\$8,493	+247	3.00%
Meeting facility - internal	6,145	6,525	4,940	5,088	+148	3.00%
ExamSoft	29,929	28,652	31,937	32,895	+958	3.00%
Questions	46,211	59,204	52,264	53,832	+1,568	3.00%
Investigations	905	338	466	480	+14	3.00%
Credit Checks	3,670	3,785	3,126	3,220	+94	3.01%
Medical Exam	1,120	1,680	2,100	2,163	+63	3.00%
Western States Bar Conference	-	1,311	-	-	0	
Temp Labor / Proctors	7,856	5,446	7,850	8,086	+236	3.01%
Court Reporting	3,593	4,294	3,601	3,709	+108	3.00%
Equipment Rental	13,905	39,470	4,103	4,545	+442	10.77%
Food & Beverage - external	3,839	4,229	73	75	+2	2.74%
Food & Beverage - internal	8,377	10,134	10,853	11,179	+326	3.00%
Travel - Lodging	797	661	429	1,000	+571	133.10%
Travel - Transport / Parking	938	837	1,187	750	(437)	(36.82%)
Travel - Per Diems	344	328	329	225	(104)	(31.61%)
Total Program Services	\$162,195	\$183,835	\$131,504	\$135,740	+4,236	3.22%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS ADMISSIONS						
Salaries / Wages	\$265,775	\$269,277	\$266,381	\$275,855	+9,474	3.56%
Payroll Taxes	20,681	21,776	20,833	20,413	(420)	(2.02%)
Health Insurance	16,841	23,174	18,390	19,722	+1,331	7.24%
Health Ins. / Medical Reimb	584	-	-	-	0	
Dental Insurance	989	1,353	1,149	1,054	(95)	(8.27%)
Life & LTD Insurance	967	1,611	1,898	1,982	+84	4.43%
Retirement Plan Contributions	16,767	23,823	25,341	27,585	+2,245	8.86%
Retirement Plan Fees & Costs	954	1,256	1,210	1,210	0	0.00%
Total Salaries & Benefits	\$323,557	\$342,271	\$335,202	\$347,820	+12,619	3.76%
GENERAL & ADMINISTRATIVE ADMISSIONS						
Office Supplies	\$2,842	\$2,603	\$1,913	\$1,725	(188)	(9.83%)
Postage / Mailing, net	2	8	29	35	+6	20.69%
Copy / Printing Expense	2,194	1,725	3,041	3,168	+127	4.18%
Computer Maintenance	11,863	11,849	9,885	10,208	+323	3.27%
Computer Supplies & Small Equip.	899	-	200	-	(200)	(100.00%)
Membership Database Fees	47,094	47,406	47,665	48,857	+1,192	2.50%
Telephone	3,453	2,586	2,267	2,276	+9	0.40%
Publications/Subscriptions	404	-	-	-	0	
Membership / Dues	752	755	810	810	0	0.00%
Bank Service Charges	4	-	-	-	0	
Credit Card Merchant Fees	21,498	22,266	23,010	23,649	+640	2.78%
Credit Card Surcharge	\$(3,953)	\$(4,148)	\$(5,006)	\$(5,182)	(175)	3.50%
E&O / Off & Dir Insurance	5,687	4,382	4,591	4,671	+80	1.74%
Outside Consultants	-	-	3,000	-	(3,000)	(100.00%)
Payroll Adm Fees	-	-	143	144	+1	0.70%
Administrative Fee Expense	8	49	37	37	0	0.00%
Other Gen & Adm Expense	-	57	-	-	0	
Total General & Administrative	\$92,748	\$89,540	\$91,584	\$90,399	(1,185)	(1.29%)

BUILDING OVERHEAD · ADMISSIONS						
Janitorial Expense	\$1,814	\$2,062	\$1,765	\$2,139	+374	21.19%
Heat	2,017	1,206	1,068	1,027	(40)	(3.75%)
Electricity	3,005	3,396	3,157	2,985	(172)	(5.45%)
Water / Sewer	783	891	1,099	1,070	(29)	(2.64%)
Outside Maintenance	1,912	869	823	815	(8)	(0.97%)
Building Repairs	1,034	680	589	553	(36)	(6.11%)
Bldg Maintenance Contracts	1,529	2,155	1,898	1,825	(73)	(3.85%)
Bldg Insurance / Fees	1,407	1,298	1,224	1,160	(63)	(5.15%)
Building Improvements Depr	5,983	6,409	5,837	5,546	(291)	(4.99%)
Furniture & Fixtures Depr	1,151	1,257	1,144	1,066	(78)	(6.82%)
Computer Equipment Depr	2,417	2,539	2,210	2,099	(110)	(4.98%)
Total Building Overhead	\$23,054	\$22,763	\$20,813	\$20,287	(527)	(2.53%)
Total Expenses	\$601,554	\$638,409	\$579,103	\$594,246	+15,143	2.61%
Net Income / (Deficit)	\$56,161	\$26,319	\$32,893	\$32,475	(418)	(1.27%)

BAR COMMISSION / STRATEGIC INITIATIVES

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - BAR COMMISSION / STRATEGIC INITIATIVES						
Seminar Profit/Loss	-	-	-	\$(30,000)	(30,000)	
Total Revenue	-	-	-	\$(30,000)	(30,000)	
PROGRAM SERVICES - BAR COMMISSION / STRATEGIC INITIATIVES						
Meeting facility - internal	\$1,120	\$1,350	\$1,247	\$1,000	(247)	(19.81%)
Awards	331	8,106	7,538	7,764	+226	3.00%
Grants / Contributions - General	22,600	8,138	6,445	3,000	(3,445)	(53.45%)
Bar Anniversary	-	1,113	12,219	-	(12,219)	(100.00%)
Food & Beverage - external	12,407	136	230	-	(230)	(100.00%)
Food & Beverage - internal	2,275	2,114	1,733	1,500	(233)	(13.44%)
Travel - Commission Mtgs	29,256	54,201	34,593	75,900	+41,307	119.41%
ABA Annual Meeting	2,776	9,684	12,361	10,000	(2,361)	(19.10%)
ABA Mid Year Meeting	5,877	8,017	5,179	8,000	+2,821	54.47%
Commission / Education	425	16,700	9,941	32,200	+22,259	223.91%
ABA Annual Delegate	-	4,859	19,920	15,000	(4,920)	(24.70%)
Western States Bar Conference	20,626	14,108	7,681	20,000	+12,319	160.38%
President's Expense	18,000	18,000	18,000	18,000	0	0.00%
Leadership Academy	7,259	13,769	14,276	16,000	+1,724	12.08%
Retreat	41,519	25,754	26,416	27,208	+792	3.00%
Total Program Services	\$164,471	\$186,049	\$177,779	\$235,572	+57,793	32.51%
GENERAL & ADMINISTRATIVE - BAR COMMISSION / STRATEGIC INITIATIVES						
Office Supplies	-	\$212	\$67	-	(67)	(100.00%)
Postage / Mailing, net	254	296	26	26	0	0.00%
Copy / Printing Expense	2,066	830	365	369	+4	1.10%
Computer Maintenance	-	76	114	115	+1	0.88%
Advertising	-	-	-	8,000	+8,000	
E&O / Off & Dir Insurance	8,900	8,345	7,693	7,770	+77	1.00%
Outside Consultants	-	-	19,731	-	(19,731)	(100.00%)
Other Gen & Adm Expense	2,016	2,317	2,000	3,000	+1,000	50.00%
Total General & Administrative	\$13,236	\$12,076	\$29,996	\$19,280	(10,716)	(35.72%)

OTHER INCOME · BAR COMMISSION / STRATEGIC INITIATIVES						
Grant Income	-	-	\$10,500	-	(10,500)	(100.00%)
Total Expenses	\$177,707	\$198,125	\$207,775	\$254,852	+47,077	22.66%
Net Income / (Deficit)	\$(177,707)	\$(198,125)	\$(197,275)	\$(284,852)	(87,577)	44.39%

BAR JOURNAL

Publication of the Bar Journal

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - BAR JOURNAL						
Advertising Revenue	\$210,853	\$253,989	\$237,805	\$242,561	+4,756	2.00%
Member Benefits - Lexis	-	1,246	618	630	+12	1.94%
Royalty Income - Bar Journal, etc.	8,127	7,098	12,356	12,603	+247	2.00%
Total Revenue	\$218,980	\$262,333	\$250,779	\$255,794	+5,016	2.00%
PROGRAM SERVICES - BAR JOURNAL						
Meeting facility - internal	\$1,140	\$1,500	\$1,476	\$1,476	0	0.00%
Food & Beverage - internal	3,461	3,741	3,888	4,004	+117	3.01%
Commission Expense	35,095	48,169	45,919	48,512	+2,593	5.65%
Wellbeing Committee	-	-	550	-	(550)	(100.00%)
Total Program Services	\$39,697	\$53,409	\$51,833	\$53,992	+2,160	4.17%
SALARIES & BENEFITS - BAR JOURNAL						
Salaries / Wages	\$34,158	\$34,004	\$33,821	\$33,551	(270)	(0.80%)
Payroll Taxes	2,490	2,637	2,759	2,483	(277)	(10.04%)
Health Insurance	4,999	7,386	11,980	11,463	(517)	(4.32%)
Dental Insurance	433	245	248	261	+13	5.24%
Life & LTD Insurance	429	234	303	271	(31)	(10.23%)
Retirement Plan Contributions	3,700	3,679	3,649	3,355	(294)	(8.06%)
Retirement Plan Fees & Costs	237	229	221	221	0	0.00%
Total Salaries & Benefits	\$46,446	\$48,414	\$52,982	\$51,604	(1,377)	(2.60%)
GENERAL & ADMINISTRATIVE - BAR JOURNAL						
Office Supplies	-	\$22	-	-	0	
Postage / Mailing, net	47,288	54,575	56,879	57,448	+569	1.00%
Copy / Printing Expense	100,858	100,000	99,239	102,216	+2,977	3.00%
Internet Service	323	420	112	-	(112)	(100.00%)
Computer Maintenance	1,956	1,589	1,578	1,593	+16	1.01%
Membership Database Fees	277	345	1,250	1,313	+63	5.04%
Telephone	576	329	243	245	+2	0.82%
Credit Card Merchant Fees	6,143	5,938	5,765	8,247	+2,482	43.05%
Administrative Fee Expense	2	12	12	12	0	0.00%
Total General & Administrative	\$157,423	\$163,229	\$165,077	\$171,075	+5,998	3.63%
IN-KIND CONTRIBUTIONS - BAR JOURNAL						
InKind Contrib - UDR & Other	-	\$847	-	-	0	

BUILDING OVERHEAD - BAR JOURNAL						
Janitorial Expense	\$193	\$199	\$192	\$255	+63	32.81%
Heat	215	116	119	123	+3	2.52%
Electricity	320	327	347	356	+9	2.59%
Water / Sewer	84	86	124	128	+4	3.23%
Outside Maintenance	204	84	90	97	+7	7.78%
Building Repairs	110	66	64	66	+2	3.12%
Bldg Maintenance Contracts	163	208	212	218	+6	2.83%
Bldg Insurance / Fees	150	125	135	138	+4	2.96%
Building Improvements Depr	638	617	645	662	+17	2.64%
Furniture & Fixtures Depr	123	121	124	127	+3	2.42%
Computer Equipment Depr	258	245	244	250	+6	2.46%
Total Building Overhead	\$2,457	\$2,192	\$2,297	\$2,420	+123	5.35%
Total Expenses	\$246,023	\$268,092	\$272,188	\$279,091	+6,903	2.54%
Net Income / (Deficit)	\$(27,044)	\$(5,759)	\$(21,409)	\$(23,297)	(1,888)	8.82%

BAR MANAGEMENT

Executive operations and investment income

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - BAR MANAGEMENT						
E-Filing Revenue	\$17,061	\$17,567	\$45,525	\$46,436	+911	2.00%
Advertising Revenue	-	-	1,200	-	(1,200)	(100.00%)
Miscellaneous Income	2,750	567	14,429	500	(13,929)	(96.53%)
ILM Realized Gains/Losses	400,275	370,023	332,588	399,726	+67,138	20.19%
ILM Interest Income	\$(3,879)	15,810	40,555	-	0	0.00%
ILM Unrealized Gains/Losses	11,057	\$(911)	\$(10,178)	-	0	-0.00%
General Interest Income	2,079	1,645	389	-	0	0.00%
Seminar Profit/Loss	-	\$(571)	-	-	0	
Total Revenue	\$429,342	\$404,130	\$424,508	\$446,662	+52,919	12.47%
PROGRAM SERVICES - BAR MANAGEMENT						
Meeting facility - internal	\$2,725	\$3,666	\$3,824	\$3,939	+115	3.01%
Awards	845	-	-	-	0	
MCLE Fees Paid	-	-	200	200	0	0.00%
Food & Beverage - external	4,845	1,596	671	692	+21	3.13%
Food & Beverage - internal	1,547	1,608	1,768	1,821	+53	3.00%
Soft Drinks	2,395	2,341	2,029	2,090	+61	3.01%
Travel - Lodging	-	328	494	-	(494)	(100.00%)
Travel - Transport / Parking	-	-	351	-	(351)	(100.00%)
Travel - Mileage Reimb.	114	-	-	-	0	
Travel - Per Diems	-	-	138	-	(138)	(100.00%)
ABA Annual Meeting	1,287	-	-	-	0	
Overhead Alloc. - Seminars	\$(15,143)	\$(10,000)	\$(15,599)	\$(18,000)	(2,401)	15.39%
Total Program Services	\$(1,385)	\$(461)	\$(6,124)	\$(9,259)	(3,135)	51.19%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · BAR MANAGEMENT						
Salaries / Wages	\$523,282	\$538,730	\$561,362	\$558,245	(3,117)	(0.56%)
Payroll Taxes	42,114	38,312	27,683	41,310	+13,627	49.23%
Health Insurance	59,247	63,160	78,752	76,656	(2,096)	(2.66%)
Health Ins. / Medical Reimb	\$(751)	2,479	1,933	2,284	+351	18.16%
Dental Insurance	3,185	3,378	3,720	3,594	(126)	(3.39%)
Life & LTD Insurance	2,818	3,178	3,351	4,003	+652	19.46%
Workman's Comp Insurance	3,154	3,356	3,360	3,360	0	0.00%
Retirement Plan Contributions	35,225	42,933	53,716	54,218	+502	0.93%
Retirement Plan Fees & Costs	1,783	2,056	1,858	1,858	0	0.00%
Training / Development	25	506	-	-	0	
Payroll Expenses	21	0	1	1	0	0.00%
Total Salaries & Benefits	\$670,103	\$698,086	\$735,736	\$745,529	+9,793	1.33%
GENERAL & ADMINISTRATIVE · BAR MANAGEMENT						
Commercial Card Rebate	\$(4,337)	\$(4,727)	\$(3,928)	\$(3,967)	(39)	0.99%
Office Supplies	7,530	4,576	1,822	1,840	+18	0.99%
Postage / Mailing, net	\$(6,315)	262	450	455	+5	1.11%
Copy / Printing Expense	2,455	5,401	5,001	5,051	+50	1.00%
Internet Service	-	20	-	-	0	
Computer Maintenance	33,578	31,209	36,235	36,597	+362	1.00%
Computer Supplies & Small Equip.	2,580	527	643	650	+7	1.09%
Membership Database Fees	5,475	9,739	12,157	12,765	+608	5.00%
Telephone	5,277	3,477	3,016	3,046	+30	0.99%
Advertising	280	195	292	295	+3	1.03%
Publications/Subscriptions	79	276	-	-	0	
Membership / Dues	2,809	2,860	2,938	2,968	+30	1.02%
Bank Service Charges	703	2,481	2,463	2,488	+25	1.02%
ILM Service Charges	20,083	19,597	20,556	21,985	+1,429	6.95%
Credit Card Merchant Fees	1,175	3,961	2,221	4,467	+2,246	101.13%
E&O / Off & Dir Insurance	14,586	12,727	12,239	12,361	+122	1.00%
Audit Expense	42,586	43,291	44,550	44,996	+446	1.00%
Lobbying Rebates	7	-	-	-	0	
Outside Consultants	4,303	9,954	17,415	5,000	(12,415)	(71.29%)
Payroll Adm Fees	8,207	9,382	10,052	10,152	+101	1.00%
Administrative Fee Expense	1,386	333	270	270	0	0.00%
Other Gen & Adm Expense	7,078	13,419	9,096	10,000	+904	9.94%
Total General & Administrative	\$149,527	\$168,956	\$177,487	\$171,418	(6,070)	(3.42%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
IN-KIND CONTRIBUTIONS - BAR MANAGEMENT						
InKind Contrib - UDR & Other	\$1,390	\$2,853	\$4,195	\$4,195	0	0.00%
BUILDING OVERHEAD - BAR MANAGEMENT						
Janitorial Expense	\$2,915	\$2,853	\$2,992	\$4,176	+1,184	39.57%
Heat	3,240	1,669	1,886	2,006	+120	6.36%
Electricity	4,828	4,699	5,434	5,828	+395	7.27%
Water / Sewer	1,259	1,233	1,977	2,090	+113	5.72%
Outside Maintenance	2,672	1,202	1,399	1,592	+192	13.72%
Building Repairs	2,061	941	1,004	1,081	+76	7.57%
Bldg Maintenance Contracts	2,457	2,982	3,349	3,563	+214	6.39%
Bldg Insurance / Fees	2,261	1,797	2,115	2,266	+151	7.14%
Building Improvements Depr	9,612	8,869	10,121	10,829	+709	7.01%
Furniture & Fixtures Depr	2,443	1,740	1,926	2,081	+156	8.10%
Computer Equipment Depr	3,883	3,514	3,831	4,099	+268	7.00%
Total Building Overhead	\$37,632	\$31,500	\$36,034	\$39,611	+3,577	9.93%
OTHER INCOME - BAR MANAGEMENT						
Disposal Of Assets	\$(403)	\$(3,227)	-	-	0	
Total Expenses	\$857,267	\$900,935	\$947,329	\$951,494	+4,165	0.44%
Net Income / (Deficit)	\$(428,328)	\$(500,032)	\$(522,821)	\$(504,833)	+48,754	(9.33%)

COMMITTEES

Bar committees and Wellbeing Committee programs

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - COMMITTEES						
Miscellaneous Income	\$10	\$40	\$30	\$31	+1	3.33%
Seminar Profit/Loss	1,625	-	-	-	0	
Total Revenue	\$1,635	\$40	\$30	\$31	+1	3.33%
PROGRAM SERVICES - COMMITTEES						
Meeting facility - internal	\$1,490	\$3,357	\$2,797	\$2,881	+84	3.00%
Speaker Fees & Expenses	-	-	-	2,000	+2,000	
LRE - Bar Support	60,000	70,000	70,000	70,000	0	0.00%
Food & Beverage - external	300	-	183	189	+6	3.28%
Food & Beverage - internal	2,748	4,327	4,424	4,557	+133	3.01%
Wellbeing Committee	120,269	56,500	18,425	-	(18,425)	(100.00%)
Total Program Services	\$184,808	\$134,184	\$95,830	\$79,627	(16,203)	(16.91%)
SALARIES & BENEFITS - COMMITTEES						
Salaries / Wages	\$26,182	\$28,895	\$32,112	\$33,551	+1,439	4.48%
Payroll Taxes	1,560	1,837	2,291	2,483	+192	8.38%
Health Insurance	4,999	7,386	10,632	11,463	+831	7.82%
Dental Insurance	40	245	243	261	+18	7.41%
Life & LTD Insurance	39	234	218	271	+54	24.77%
Retirement Plan Contributions	2,330	2,577	2,781	3,355	+574	20.64%
Retirement Plan Fees & Costs	237	229	215	215	0	0.00%
Total Salaries & Benefits	\$35,387	\$41,403	\$48,491	\$51,599	+3,107	6.41%
GENERAL & ADMINISTRATIVE - COMMITTEES						
Office Supplies	\$4	\$13	\$5	\$5	0	0.00%
Copy / Printing Expense	74	41	88	88	+1	1.14%
Internet Service	1,030	622	906	974	+68	7.51%
Computer Maintenance	1,805	1,773	1,836	1,854	+18	0.98%
Membership Database Fees	277	103	928	974	+46	4.96%
Telephone	576	329	243	245	+2	0.82%
Credit Card Merchant Fees	-	-	2	1	(1)	(50.00%)
Total General & Administrative	\$3,775	\$2,888	\$4,007	\$4,142	+135	3.37%

BUILDING OVERHEAD · COMMITTEES						
Janitorial Expense	\$193	\$199	\$192	\$255	+63	32.81%
Heat	215	116	119	123	+3	2.52%
Electricity	320	327	347	356	+9	2.59%
Water / Sewer	84	86	124	128	+3	2.42%
Outside Maintenance	204	84	90	97	+7	7.78%
Building Repairs	110	66	64	66	+2	3.12%
Bldg Maintenance Contracts	163	208	212	218	+6	2.83%
Bldg Insurance / Fees	150	125	135	138	+4	2.96%
Building Improvements Depr	638	617	645	662	+17	2.64%
Furniture & Fixtures Depr	123	121	124	127	+3	2.42%
Computer Equipment Depr	258	245	244	250	+6	2.46%
Total Building Overhead	\$2,457	\$2,192	\$2,297	\$2,420	+123	5.35%
Total Expenses	\$226,427	\$180,667	\$150,625	\$137,788	(12,837)	(8.52%)
Net Income / (Deficit)	\$(224,792)	\$(180,627)	\$(150,595)	\$(137,758)	+12,838	(8.52%)

COMMUNICATIONS

Communications, marketing, and public outreach

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - COMMUNICATIONS						
Meeting - Sponsor Revenue	-	-	\$5,550	\$5,661	+111	2.00%
Advertising Revenue	1,000	3,000	1,850	1,887	+37	2.00%
Total Revenue	\$1,000	\$3,000	\$7,400	\$7,548	+148	2.00%
PROGRAM SERVICES - COMMUNICATIONS						
Meeting facility - internal	-	\$375	\$458	\$125	(333)	(72.71%)
Food & Beverage - external	-	72	152	156	+4	2.63%
Food & Beverage - internal	-	-	621	640	+19	3.06%
Travel - Lodging	507	764	1,171	1,206	+35	2.99%
Travel - Transport / Parking	2	1,035	589	607	+18	3.06%
Travel - Per Diems	167	102	-	250	+250	
Total Program Services	\$676	\$2,348	\$2,991	\$2,984	(7)	(0.23%)
SALARIES & BENEFITS - COMMUNICATIONS						
Salaries / Wages	\$72,448	\$82,789	\$86,032	\$90,900	+4,868	5.66%
Payroll Taxes	5,750	6,607	6,462	6,727	+265	4.10%
Health Insurance	9,249	12,187	14,225	13,312	(913)	(6.42%)
Dental Insurance	433	534	586	601	+15	2.56%
Life & LTD Insurance	434	616	624	651	+27	4.33%
Retirement Plan Contributions	6,325	667	8,389	9,090	+701	8.36%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Training / Development	22	635	781	812	+31	3.97%
Total Salaries & Benefits	\$95,136	\$104,492	\$117,534	\$122,528	+4,994	4.25%
GENERAL & ADMINISTRATIVE - COMMUNICATIONS						
Copy / Printing Expense	\$73	\$499	\$0	-	0	0.00%
Computer Maintenance	3,754	6,870	7,320	7,393	+73	1.00%
Computer Supplies & Small Equip.	852	1,087	584	590	+6	1.03%
Membership Database Fees	554	2,317	2,293	2,408	+115	5.02%
Telephone	1,301	1,856	1,408	1,422	+14	0.99%
Advertising	8,565	-	200	202	+2	1.00%
Membership / Dues	557	587	722	729	+7	0.97%
Credit Card Merchant Fees	-	36	219	226	+7	3.20%
Administrative Fee Expense	-	11	12	12	0	0.00%
Total General & Administrative	\$15,656	\$13,263	\$12,758	\$12,982	+224	1.76%

BUILDING OVERHEAD - COMMUNICATIONS						
Janitorial Expense	\$196	\$202	\$195	\$259	+64	32.82%
Heat	218	118	121	124	+3	2.48%
Electricity	325	332	352	361	+9	2.56%
Water / Sewer	85	87	126	130	+4	3.17%
Outside Maintenance	207	85	91	99	+8	8.79%
Building Repairs	112	66	65	67	+2	3.08%
Bldg Maintenance Contracts	165	211	215	221	+6	2.79%
Bldg Insurance / Fees	152	127	137	140	+3	2.19%
Building Improvements Depr	647	626	654	671	+17	2.60%
Furniture & Fixtures Depr	124	123	126	129	+3	2.38%
Computer Equipment Depr	261	248	248	254	+6	2.42%
Total Building Overhead	\$2,492	\$2,225	\$2,330	\$2,455	+125	5.36%
Total Expenses	\$113,960	\$122,328	\$135,613	\$140,949	+5,336	3.93%
Net Income / (Deficit)	\$(112,960)	\$(119,328)	\$(128,213)	\$(133,401)	(5,188)	4.05%

CONSUMER ASSISTANCE

Consumer assistance program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS - CONSUMER ASSISTANCE						
Salaries / Wages	\$50,737	\$50,522	\$49,093	\$51,766	+2,673	5.44%
Payroll Taxes	4,840	4,189	4,150	3,831	(319)	(7.69%)
Health Insurance	7,583	8,446	9,918	9,861	(57)	(0.57%)
Dental Insurance	77	290	509	522	+13	2.55%
Life & LTD Insurance	378	391	401	420	+19	4.74%
Retirement Plan Contributions	2,742	3,212	4,913	5,177	+264	5.37%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Total Salaries & Benefits	\$66,832	\$67,507	\$69,419	\$72,012	+2,593	3.74%
GENERAL & ADMINISTRATIVE - CONSUMER ASSISTANCE						
Office Supplies	\$207	\$19	\$176	\$178	+2	1.14%
Postage / Mailing, net	28	1	1	-	(1)	(100.00%)
Computer Maintenance	3,679	3,307	3,363	3,396	+33	0.98%
Membership Database Fees	554	1,640	2,270	2,383	+113	4.98%
Telephone	1,281	1,038	1,212	1,224	+12	0.99%
Membership / Dues	612	-	178	180	+2	1.12%
E&O / Off & Dir Insurance	-	4,382	4,223	4,265	+42	0.99%
Administrative Fee Expense	2	12	12	12	0	0.00%
Total General & Administrative	\$6,363	\$10,399	\$11,435	\$11,638	+203	1.78%

BUILDING OVERHEAD · CONSUMER ASSISTANCE						
Janitorial Expense	\$245	\$99	\$269	\$510	+241	89.59%
Heat	273	58	188	245	+57	30.32%
Electricity	406	164	509	712	+203	39.88%
Water / Sewer	106	43	206	255	+49	23.79%
Outside Maintenance	259	42	127	195	+68	53.54%
Building Repairs	140	33	92	132	+40	43.48%
Bldg Maintenance Contracts	207	104	333	435	+102	30.63%
Bldg Insurance / Fees	190	63	200	277	+77	38.50%
Building Improvements Depr	809	309	965	1,323	+358	37.10%
Furniture & Fixtures Depr	156	61	170	254	+84	49.41%
Computer Equipment Depr	327	122	365	501	+136	37.26%
Total Building Overhead	\$3,118	\$1,098	\$3,424	\$4,839	+1,415	41.33%
Total Expenses	\$76,313	\$79,004	\$84,278	\$88,489	+4,211	5.00%
Net Income / (Deficit)	\$(76,313)	\$(79,004)	\$(84,278)	\$(88,489)	(4,211)	5.00%

CONTINUING LEGAL EDUCATION

CLE seminars, video library, and educational programming

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - CONTINUING LEGAL EDUCATION						
Meeting - Sponsor Revenue	\$58,814	\$63,850	\$119,348	\$121,735	+2,387	2.00%
Meeting - Material Sales	-	-	1,600	1,632	+32	2.00%
CLE - Registrations	561,024	683,197	611,704	623,938	+12,234	2.00%
CLE - Video Library Sales	91,575	97,988	57,627	58,779	+1,153	2.00%
Miscellaneous Income	20	-	-	-	0	
In Kind Rev-Facilities & Other	-	1,100	-	-	0	
Seminar Profit/Loss	56,129	\$(23,980)	25,908	26,426	+518	2.00%
Total Revenue	\$767,563	\$822,155	\$816,187	\$832,511	+16,324	2.00%
PROGRAM SERVICES - CONTINUING LEGAL EDUCATION						
Meeting Facility - external	\$30,131	\$67,087	\$47,231	\$48,648	+1,417	3.00%
Meeting facility - internal	6,021	7,300	5,672	5,842	+170	3.00%
Speaker Fees & Expenses	18,772	5,000	6,751	6,954	+203	3.01%
Speaker Reimb. - Receipt Req'd	17,075	18,768	5,904	6,081	+177	3.00%
Awards	3,709	12,153	6,323	6,513	+190	3.00%
Grants / Contributions - General	7,000	-	10,000	10,000	0	0.00%
Program Special Activities	\$(1,887)	30,060	-	-	0	
Law Day	447	-	-	-	0	
Special Event Expense	20,650	2,676	15,584	16,052	+468	3.00%
MCLE Fees Paid	54,491	52,357	43,792	45,106	+1,314	3.00%
Equipment Rental	12,964	16,619	14,270	14,698	+428	3.00%
Food & Beverage - external	202,401	268,220	288,161	296,806	+8,645	3.00%
Food & Beverage - internal	24,799	23,162	22,449	23,122	+673	3.00%
Travel - Lodging	19,104	8,959	6,677	6,877	+200	3.00%
Travel - Transport / Parking	1,608	40	6,572	6,769	+197	3.00%
Travel - Mileage Reimb.	305	713	375	386	+11	2.93%
Travel - Per Diems	198	-	124	128	+4	3.23%
Overhead Alloc. - Seminars	\$(26,713)	\$(17,660)	\$(13,514)	\$(32,000)	(18,486)	136.79%
Event Revenue Sharing - 3rd Party	97,294	85,776	79,994	82,394	+2,400	3.00%
Total Program Services	\$488,369	\$581,229	\$546,366	\$544,376	(1,990)	(0.36%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
SALARIES & BENEFITS · CONTINUING LEGAL EDUCATION						
Salaries / Wages	\$132,044	\$140,465	\$145,362	\$147,335	+1,973	1.36%
Payroll Taxes	11,162	11,629	11,791	10,903	(888)	(7.53%)
Health Insurance	4,232	8,114	9,449	8,703	(746)	(7.90%)
Health Ins. / Medical Reimb	36	-	198	\$(137)	(335)	(169.19%)
Dental Insurance	241	491	540	514	(26)	(4.81%)
Life & LTD Insurance	998	798	1,084	1,169	+85	7.84%
Retirement Plan Contributions	11,926	13,378	14,536	15,034	+497	3.42%
Retirement Plan Fees & Costs	949	914	868	868	0	0.00%
Training / Development	-	100	95	250	+155	163.16%
Total Salaries & Benefits	\$161,588	\$175,890	\$183,924	\$184,638	+715	0.39%
GENERAL & ADMINISTRATIVE · CONTINUING LEGAL EDUCATION						
Office Supplies	\$609	\$472	\$373	\$377	+4	1.07%
Postage / Mailing, net	3	-	-	-	0	
Copy / Printing Expense	3,569	1,990	588	594	+6	1.02%
Internet Service	9,391	594	118	120	+2	1.69%
Computer Maintenance	14,931	17,962	9,602	9,698	+96	1.00%
Computer Supplies & Small Equip.	1,743	112	-	-	0	
Membership Database Fees	3,372	3,544	4,533	4,759	+227	5.01%
Telephone	2,302	1,306	987	997	+10	1.01%
Publications/Subscriptions	258	-	-	-	0	
Membership / Dues	797	485	585	591	+6	1.03%
Credit Card Merchant Fees	24,237	26,173	24,962	24,975	+14	0.06%
Outside Consultants	7,713	5,500	4,525	-	(4,525)	(100.00%)
Administrative Fee Expense	-	-	5	12	+8	160.00%
Other Gen & Adm Expense	1,221	1,486	-	-	0	
Total General & Administrative	\$70,146	\$59,625	\$46,278	\$42,123	(4,155)	(8.98%)

BUILDING OVERHEAD - CONTINUING LEGAL EDUCATION						
Janitorial Expense	\$468	\$481	\$466	\$618	+152	32.62%
Heat	521	281	289	297	+8	2.77%
Electricity	776	792	841	863	+22	2.62%
Water / Sewer	202	208	301	309	+8	2.66%
Outside Maintenance	494	203	218	236	+18	8.26%
Building Repairs	267	159	156	160	+4	2.56%
Bldg Maintenance Contracts	395	503	514	527	+14	2.72%
Real Property Taxes	7,446	7,095	7,780	8,014	+233	2.99%
Personal Property Taxes	503	627	624	643	+19	3.04%
Bldg Insurance / Fees	363	303	327	335	+9	2.75%
Building Improvements Depr	1,545	1,495	1,562	1,603	+41	2.62%
Furniture & Fixtures Depr	297	293	300	308	+8	2.67%
Computer Equipment Depr	624	592	591	607	+15	2.54%
Total Building Overhead	\$13,901	\$13,033	\$13,969	\$14,520	+551	3.94%
Total Expenses	\$734,003	\$829,777	\$790,536	\$785,657	(4,879)	(0.62%)
Net Income / (Deficit)	\$33,560	\$(7,622)	\$25,651	\$46,854	+21,203	82.66%

ETHICS & DISCIPLINE

Ethics committee and discipline support

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES - ETHICS & DISCIPLINE						
Meeting facility - internal	\$3,715	\$3,700	\$3,434	\$3,537	+103	3.00%
Witness & Hearing Expense	\$(285)	303	\$(153)	\$(157)	(4)	2.61%
Court Reporting	-	1,400	120	124	+4	3.33%
Food & Beverage - internal	2,149	3,204	3,207	3,303	+96	2.99%
Travel - Lodging	1,322	1,464	900	927	+27	3.00%
Travel - Transport / Parking	1,046	649	500	515	+15	3.00%
Travel - Mileage Reimb.	405	-	861	887	+26	3.02%
Travel - Per Diems	253	238	200	206	+6	3.00%
Total Program Services	\$8,605	\$10,958	\$9,069	\$9,341	+272	3.00%
SALARIES & BENEFITS - ETHICS & DISCIPLINE						
Salaries / Wages	\$161,959	\$181,254	\$187,282	\$197,172	+9,890	5.28%
Payroll Taxes	12,462	14,459	14,643	14,591	(52)	(0.36%)
Health Insurance	15,385	8,407	11,404	9,861	(1,543)	(13.53%)
Health Ins. / Medical Reimb	554	800	1,007	-	(1,007)	(100.00%)
Dental Insurance	826	491	651	522	(129)	(19.82%)
Life & LTD Insurance	1,361	616	951	1,105	+154	16.19%
Retirement Plan Contributions	15,376	17,914	18,576	19,169	+593	3.19%
Retirement Plan Fees & Costs	475	457	436	436	0	0.00%
Training / Development	645	795	179	500	+321	179.33%
Total Salaries & Benefits	\$209,043	\$225,193	\$235,129	\$243,356	+8,227	3.50%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · ETHICS & DISCIPLINE						
Office Supplies	\$98	\$964	\$322	\$325	+3	0.93%
Postage / Mailing, net	128	286	342	346	+4	1.17%
Copy / Printing Expense	1,646	102	145	147	+2	1.38%
Internet Service	-	-	231	233	+2	0.87%
Computer Maintenance	8,477	8,842	9,753	9,850	+97	0.99%
Membership Database Fees	1,477	2,426	1,480	1,554	+74	5.00%
Telephone	-	1,081	1,104	1,115	+11	1.00%
Membership / Dues	1,129	295	968	977	+9	0.93%
Credit Card Merchant Fees	-	-	2	-	(2)	(100.00%)
E&O / Off & Dir Insurance	-	4,382	4,223	4,265	+42	0.99%
Administrative Fee Expense	1	12	12	12	0	0.00%
Total General & Administrative	\$12,956	\$18,390	\$18,582	\$18,824	+242	1.30%
BUILDING OVERHEAD · ETHICS & DISCIPLINE						
Janitorial Expense	-	\$596	\$577	\$765	+188	32.58%
Heat	-	349	358	368	+10	2.79%
Electricity	-	981	1,041	1,068	+27	2.59%
Water / Sewer	-	258	373	383	+10	2.68%
Outside Maintenance	-	251	269	292	+23	8.55%
Building Repairs	-	197	193	198	+5	2.59%
Bldg Maintenance Contracts	-	623	636	653	+17	2.67%
Bldg Insurance / Fees	-	375	405	415	+10	2.47%
Building Improvements Depr	-	1,852	1,934	1,985	+51	2.64%
Furniture & Fixtures Depr	-	363	372	381	+9	2.42%
Computer Equipment Depr	-	734	732	751	+19	2.60%
Total Building Overhead	-	\$6,577	\$6,891	\$7,261	+370	5.37%
Total Expenses	\$230,604	\$261,118	\$269,671	\$278,781	+9,111	3.38%
Net Income / (Deficit)	\$(230,604)	\$(261,118)	\$(269,671)	\$(278,781)	(9,111)	3.38%

FACILITIES

Property management, room rental, and tenant operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - FACILITIES						
Room Rental - All parties	\$50,100	\$59,025	\$53,719	\$54,794	+1,074	2.00%
Food & Bev Revenue - All parties	82,183	74,717	85,852	80,322	(5,529)	(6.44%)
Setup & A/V Charges - All Parties	1,161	1,072	1,321	1,103	(218)	(16.50%)
Tenant Rent	26,500	42,000	42,000	24,000	(18,000)	(42.86%)
Miscellaneous Income	-	42	-	-	0	
Total Revenue	\$159,945	\$176,857	\$182,892	\$160,219	(22,673)	(12.40%)
PROGRAM SERVICES - FACILITIES						
Temp Labor / Proctors	\$147	-	-	-	0	
Equipment Rental	4,273	1,072	1,071	1,103	+32	2.99%
Food & Beverage - external	80,139	67,902	77,983	80,322	+2,339	3.00%
Soft Drinks	4,368	2,548	2,649	2,729	+79	2.98%
Total Program Services	\$88,933	\$71,524	\$81,703	\$84,154	+2,451	3.00%
SALARIES & BENEFITS - FACILITIES						
Salaries / Wages	\$129,614	\$122,479	\$118,186	\$134,671	+16,485	13.95%
Payroll Taxes	11,140	9,756	9,954	9,966	+12	0.12%
Health Insurance	19,472	16,747	23,305	22,985	(320)	(1.37%)
Health Ins. / Medical Reimb	2,044	2,141	2,915	2,300	(615)	(21.10%)
Dental Insurance	866	1,065	978	601	(377)	(38.55%)
Life & LTD Insurance	886	987	830	635	(196)	(23.61%)
Retirement Plan Contributions	10,793	8,362	11,772	11,849	+78	0.66%
Retirement Plan Fees & Costs	820	457	856	856	0	0.00%
Total Salaries & Benefits	\$175,634	\$161,994	\$168,796	\$183,863	+15,067	8.93%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE FACILITIES						
Office Equip Repairs	\$95	-	-	-	0	
Office Supplies	3,080	2,305	653	660	+7	1.07%
Operating Meeting Supplies	5,338	4,582	4,438	4,482	+44	0.99%
Postage / Mailing, net	50	168	442	446	+4	0.90%
Copy / Printing Expense	9,830	13,691	7,767	7,000	(767)	(9.88%)
Copy / Print revenue	\$(17,789)	\$(6,395)	\$(7,237)	\$(7,000)	+237	(3.27%)
Computer Maintenance	6,005	6,097	6,059	6,119	+61	1.01%
Computer Supplies & Small Equip.	816	-	-	-	0	
Membership Database Fees	1,107	-	-	-	0	
Telephone	3,157	3,409	6,291	6,354	+63	1.00%
Advertising	65	-	-	-	0	
Credit Card Merchant Fees	1,829	182	783	800	+17	2.17%
Outside Consultants	-	-	7,529	-	(7,529)	(100.00%)
Administrative Fee Expense	11	67	70	72	+2	2.86%
Lease Interest Expense	2,882	2,283	1,630	691	(939)	(57.61%)
Other Gen & Adm Expense	-	-	560	-	(560)	(100.00%)
Total General & Administrative	\$16,476	\$26,388	\$28,985	\$19,625	(9,360)	(32.29%)
IN-KIND CONTRIBUTIONS FACILITIES						
InKind Contrib - UDR & Other	\$14,194	\$16,611	\$15,910	\$15,910	0	0.00%
BUILDING OVERHEAD FACILITIES						
Janitorial Expense	\$11,956	\$16,763	\$16,224	\$21,538	+5,314	32.75%
Heat	13,292	9,807	10,075	10,345	+270	2.68%
Electricity	19,802	27,610	29,299	30,059	+760	2.59%
Water / Sewer	5,163	7,247	10,490	10,777	+287	2.74%
Outside Maintenance	12,602	8,207	8,488	8,210	(278)	(3.28%)
Building Repairs	6,815	5,530	5,434	5,573	+139	2.56%
Bldg Maintenance Contracts	10,079	17,521	17,898	18,377	+479	2.68%
Real Property Taxes	9,928	9,460	10,374	10,685	+311	3.00%
Personal Property Taxes	670	836	832	857	+25	3.00%
Bldg Insurance / Fees	9,274	10,556	11,390	11,687	+297	2.61%
Building Improvements Depr	39,427	52,109	54,427	55,851	+1,424	2.62%
Furniture & Fixtures Depr	7,586	10,224	10,470	10,734	+264	2.52%
Computer Equipment Depr	15,926	20,645	20,603	21,143	+539	2.62%
Total Building Overhead	\$162,519	\$196,516	\$206,004	\$215,835	+9,831	4.77%
Total Expenses	\$457,757	\$473,033	\$501,399	\$519,387	+17,989	3.59%
Net Income / (Deficit)	\$(297,812)	\$(296,176)	\$(318,507)	\$(359,168)	(40,661)	12.77%

FALL FORUM

Annual Fall Forum event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - FALL FORUM						
Meeting - Registration	\$56,150	\$80,590	\$92,810	\$94,666	+1,856	2.00%
Meeting - Sponsor Revenue	23,900	21,600	8,700	8,874	+174	2.00%
Meeting - Vendor Revenue	8,875	14,880	24,050	24,531	+481	2.00%
Total Revenue	\$88,925	\$117,070	\$125,560	\$128,071	+2,511	2.00%
PROGRAM SERVICES - FALL FORUM						
Meeting Facility - external	\$3,500	\$9,239	\$3,230	\$3,327	+97	3.00%
Special Event Expense	-	-	423	436	+13	3.07%
MCLE Fees Paid	2,156	2,438	2,100	2,163	+63	3.00%
Equipment Rental	9,410	14,766	12,900	13,287	+387	3.00%
Food & Beverage - external	37,865	63,443	57,642	59,372	+1,730	3.00%
Overhead Alloc. - Seminars	15,000	15,000	15,000	15,000	0	0.00%
Total Program Services	\$67,931	\$104,886	\$91,295	\$93,585	+2,290	2.51%
SALARIES & BENEFITS - FALL FORUM						
Salaries / Wages	\$1,596	\$2,039	\$1,748	\$1,818	+70	4.00%
Payroll Taxes	116	155	134	135	+1	0.75%
Retirement Plan Contributions	158	204	175	182	+7	4.00%
Total Salaries & Benefits	\$1,870	\$2,398	\$2,057	\$2,135	+78	3.79%
GENERAL & ADMINISTRATIVE - FALL FORUM						
Copy / Printing Expense	\$336	\$401	\$439	\$444	+5	1.14%
Credit Card Merchant Fees	2,338	2,539	3,720	3,842	+122	3.28%
Total General & Administrative	\$2,674	\$2,940	\$4,159	\$4,286	+127	3.05%
IN-KIND CONTRIBUTIONS - FALL FORUM						
InKind Contrib - UDR & Other	-	\$3,000	\$1,800	\$1,800	0	0.00%
Total Expenses	\$72,475	\$113,224	\$99,311	\$101,806	+2,495	2.51%
Net Income / (Deficit)	\$16,450	\$3,846	\$26,249	\$26,265	+16	0.06%

GENERAL COUNSEL

Bar legal services and outside counsel matters

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES - GENERAL COUNSEL						
Travel - Lodging	\$1,409	\$510	\$269	\$900	+631	234.57%
Travel - Transport / Parking	410	-	50	600	+550	1,100.00%
Travel - Per Diems	200	-	-	250	+250	
Total Program Services	\$2,019	\$510	\$319	\$1,750	+1,431	448.59%
SALARIES & BENEFITS - GENERAL COUNSEL						
Salaries / Wages	\$266,811	\$190,287	\$187,683	\$187,550	(134)	(0.07%)
Payroll Taxes	22,247	14,330	14,169	13,879	(290)	(2.05%)
Health Insurance	7,973	7,326	9,426	15,570	+6,144	65.18%
Health Ins. / Medical Reimb	817	978	1,521	2,300	+779	51.22%
Dental Insurance	947	491	460	532	+72	15.65%
Life & LTD Insurance	1,708	1,324	1,392	1,567	+175	12.57%
Retirement Plan Contributions	5,941	16,791	18,378	18,724	+346	1.88%
Retirement Plan Fees & Costs	1,544	805	933	933	0	0.00%
Training / Development	745	1,024	422	439	+17	4.03%
Total Salaries & Benefits	\$308,732	\$233,356	\$234,386	\$241,494	+7,108	3.03%
GENERAL & ADMINISTRATIVE - GENERAL COUNSEL						
Office Supplies	\$118	\$1	\$35	\$35	0	0.00%
Postage / Mailing, net	122	1	23	23	0	0.00%
Copy / Printing Expense	455	73	132	133	+1	0.76%
Computer Maintenance	7,863	11,542	7,510	7,585	+75	1.00%
Membership Database Fees	4,245	2,615	3,547	3,724	+177	4.99%
Telephone	4,604	1,081	773	781	+8	1.03%
Membership / Dues	682	660	649	656	+7	1.08%
E&O / Off & Dir Insurance	5,687	4,382	4,590	4,636	+46	1.00%
Outside Consultants	-	71,254	63,837	78,750	+14,913	23.36%
Bar Litigation	7,122	10,782	36,422	20,000	(16,422)	(45.09%)
Administrative Fee Expense	12	78	114	115	+1	0.88%
Total General & Administrative	\$30,910	\$102,469	\$117,632	\$116,438	(1,194)	(1.02%)

BUILDING OVERHEAD GENERAL COUNSEL						
Janitorial Expense	\$1,401	\$1,062	\$854	\$981	+127	14.87%
Heat	1,558	621	509	471	(38)	(7.47%)
Electricity	2,321	1,748	1,520	1,369	(151)	(9.93%)
Water / Sewer	605	459	521	491	(30)	(5.76%)
Outside Maintenance	1,477	447	398	374	(24)	(6.03%)
Building Repairs	799	350	285	254	(31)	(10.88%)
Bldg Maintenance Contracts	1,181	1,110	906	837	(69)	(7.62%)
Bldg Insurance / Fees	1,087	668	589	532	(57)	(9.68%)
Building Improvements Depr	4,621	3,300	2,804	2,544	(260)	(9.27%)
Furniture & Fixtures Depr	889	647	555	489	(66)	(11.89%)
Computer Equipment Depr	1,866	1,307	1,061	963	(98)	(9.24%)
Total Building Overhead	\$17,804	\$11,720	\$10,003	\$9,307	(696)	(6.96%)
Total Expenses	\$359,465	\$348,055	\$362,340	\$368,989	+6,649	1.84%
Net Income / (Deficit)	\$(359,465)	\$(348,055)	\$(362,340)	\$(368,989)	(6,649)	1.84%

INFORMATION TECHNOLOGY

Technology infrastructure and systems support

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · INFORMATION TECHNOLOGY						
Meeting facility - internal	-	\$225	\$450	\$200	(250)	(55.56%)
Food & Bev-external costs only	335	-	-	-	0	
Food & Beverage - internal	-	40	523	300	(223)	(42.64%)
Travel - Lodging	453	-	1,564	600	(964)	(61.64%)
Travel - Transport / Parking	408	-	1,249	-	(1,249)	(100.00%)
Travel - Per Diems	241	-	478	150	(328)	(68.62%)
Total Program Services	\$1,436	\$265	\$4,264	\$1,250	(3,014)	(70.68%)
SALARIES & BENEFITS · INFORMATION TECHNOLOGY						
Salaries / Wages	\$216,702	\$224,576	\$240,758	\$252,096	+11,338	4.71%
Payroll Taxes	15,791	16,900	18,939	18,655	(284)	(1.50%)
Health Insurance	19,018	18,467	17,136	16,477	(659)	(3.85%)
Health Ins. / Medical Reimb	3,735	3,639	3,779	4,600	+821	21.73%
Dental Insurance	473	423	454	522	+68	14.98%
Life & LTD Insurance	1,372	1,110	1,732	1,725	(7)	(0.40%)
Retirement Plan Contributions	19,911	20,125	10,391	25,210	+14,819	142.61%
Retirement Plan Fees & Costs	949	908	772	772	0	0.00%
Training / Development	-	-	1,750	600	(1,150)	(65.71%)
Total Salaries & Benefits	\$277,952	\$286,148	\$295,710	\$320,656	+24,946	8.44%
GENERAL & ADMINISTRATIVE · INFORMATION TECHNOLOGY						
Office Supplies	\$170	\$324	\$85	\$150	+65	76.47%
Copy / Printing Expense	-	448	-	-	0	
Internet Service	7,109	248	613	630	+17	2.77%
Computer Maintenance	41,916	36,485	35,848	46,430	+10,582	29.52%
Computer Supplies & Small Equip.	1,324	1,625	754	1,697	+943	125.07%
Membership Database Fees	8,504	12,104	13,549	14,227	+677	5.00%
Telephone	2,302	1,897	2,099	2,108	+8	0.38%
Publications/Subscriptions	145	48	-	-	0	
Membership / Dues	854	370	-	120	+120	
Outside Consultants	49,410	7,328	-	12,000	+12,000	
Administrative Fee Expense	20	109	119	117	(1)	(0.84%)
Other Gen & Adm Expense	-	177	-	-	0	
Total General & Administrative	\$111,756	\$61,163	\$53,066	\$77,477	+24,411	46.00%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
BUILDING OVERHEAD - INFORMATION TECHNOLOGY						
Janitorial Expense	\$957	\$982	\$951	\$1,262	+311	32.70%
Heat	1,063	575	590	606	+16	2.71%
Electricity	1,584	1,618	1,717	1,762	+45	2.62%
Water / Sewer	413	425	615	632	+17	2.76%
Outside Maintenance	1,008	414	444	481	+37	8.33%
Building Repairs	545	324	318	327	+8	2.52%
Bldg Maintenance Contracts	806	1,027	1,049	1,077	+28	2.67%
Bldg Insurance / Fees	742	619	668	685	+17	2.54%
Building Improvements Depr	3,155	3,054	3,190	3,273	+83	2.60%
Furniture & Fixtures Depr	607	599	614	629	+15	2.44%
Computer Equipment Depr	1,274	1,210	1,207	1,239	+32	2.65%
Total Building Overhead	\$12,156	\$10,846	\$11,363	\$11,973	+610	5.37%
OTHER INCOME - INFORMATION TECHNOLOGY						
Grant Income	-	-	\$5,000	\$4,400	(600)	(12.00%)
Disposal Of Assets	-	540	-	-	0	
Total Expenses	\$403,300	\$358,423	\$364,403	\$411,356	+46,953	12.88%
Net Income / (Deficit)	\$(403,300)	\$(357,883)	\$(359,403)	\$(406,956)	(47,553)	13.23%

LEGISLATIVE

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES - LEGISLATIVE						
Legislative Expense	\$63,708	\$96,850	\$123,324	\$124,000	+676	0.55%
Total Program Services	\$63,708	\$96,850	\$123,324	\$124,000	+676	0.55%
SALARIES & BENEFITS - LEGISLATIVE						
Salaries / Wages	\$2,954	\$5,727	\$3,940	\$3,940	0	0.00%
Payroll Taxes	241	465	324	292	(32)	(9.88%)
Health Insurance	-	-	1,202	1,202	0	0.00%
Health Ins. / Medical Reimb	15	12	16	16	0	0.00%
Dental Insurance	-	-	59	59	0	0.00%
Life & LTD Insurance	-	-	52	52	0	0.00%
Retirement Plan Contributions	250	573	394	394	0	0.00%
Total Salaries & Benefits	\$3,460	\$6,777	\$5,987	\$5,955	(32)	(0.53%)
GENERAL & ADMINISTRATIVE - LEGISLATIVE						
Lobbying Rebates	\$7	\$69	\$50	\$51	+1	2.00%
Total General & Administrative	\$7	\$69	\$50	\$51	+1	2.00%
Total Expenses	\$67,175	\$103,696	\$129,361	\$130,006	+645	0.50%
Net Income / (Deficit)	\$(67,175)	\$(103,696)	\$(129,361)	\$(130,006)	(645)	0.50%

LICENSED LAWYER

Licensed Lawyer database and resource

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE - LICENSED LAWYER						
Membership Database Fees	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Total General & Administrative	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Total Expenses	\$9,000	\$6,600	\$6,600	\$6,930	+330	5.00%
Net Income / (Deficit)	\$(9,000)	\$(6,600)	\$(6,600)	\$(6,930)	(330)	5.00%

LICENSED PARALEGAL PRACTITIONER

LPP licensing and program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - LICENSED PARALEGAL PRACTITIONER						
Admissions - Laptop Fees	\$58	\$603	\$460	\$469	+9	1.96%
Admissions LPP	2,300	2,000	2,769	2,824	+55	1.99%
License Fees LPP	200	6,675	9,276	9,462	+186	2.01%
Late Fees	350	250	350	-	(350)	(100.00%)
Total Revenue	\$2,908	\$9,528	\$12,855	\$12,755	(100)	(0.78%)
PROGRAM SERVICES - LICENSED PARALEGAL PRACTITIONER						
Meeting facility - internal	\$550	\$500	\$250	-	(250)	(100.00%)
Questions	19,625	16,050	13,900	16,950	+3,050	21.94%
Food & Beverage - internal	42	-	15	50	+35	233.33%
Total Program Services	\$20,217	\$16,550	\$14,165	\$17,000	+2,835	20.01%
SALARIES & BENEFITS - LICENSED PARALEGAL PRACTITIONER						
Salaries / Wages	\$23,157	\$36,147	\$41,332	\$42,640	+1,308	3.16%
Payroll Taxes	2,235	2,922	3,142	3,155	+13	0.41%
Health Insurance	2,995	\$(375)	-	-	0	
Dental Insurance	217	207	288	300	+13	4.51%
Life & LTD Insurance	210	238	253	325	+72	28.46%
Retirement Plan Contributions	2,509	288	3,349	4,307	+958	28.61%
Retirement Plan Fees & Costs	237	174	161	212	+51	31.68%
Total Salaries & Benefits	\$31,559	\$39,600	\$48,525	\$50,940	+2,415	4.98%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · LICENSED PARALEGAL PRACTITIONER						
Office Supplies	-	\$304	\$5	\$5	0	0.00%
Postage / Mailing, net	1	-	-	-	0	
Copy / Printing Expense	86	-	-	-	0	
Computer Maintenance	1,947	1,681	1,840	1,869	+29	1.58%
Computer Supplies & Small Equip.	-	480	-	-	0	
Membership Database Fees	3,369	3,883	4,488	4,712	+224	4.99%
Telephone	576	329	249	240	(9)	(3.61%)
Advertising	33	-	-	-	0	
Membership / Dues	130	-	235	237	+2	0.85%
Credit Card Merchant Fees	30	-	71	335	+264	371.83%
Outside Consultants	-	-	-	10,000	+10,000	
Administrative Fee Expense	-	-	2	-	(2)	(100.00%)
Total General & Administrative	\$6,171	\$6,675	\$6,888	\$17,398	+10,510	152.58%
BUILDING OVERHEAD · LICENSED PARALEGAL PRACTITIONER						
Janitorial Expense	\$309	\$145	\$141	\$187	+46	32.62%
Heat	344	85	87	90	+2	2.30%
Electricity	512	239	254	260	+7	2.76%
Water / Sewer	134	63	91	93	+2	2.20%
Outside Maintenance	326	61	66	71	+5	7.58%
Building Repairs	176	48	47	48	+1	2.13%
Bldg Maintenance Contracts	261	152	155	159	+4	2.58%
Bldg Insurance / Fees	240	92	99	101	+3	3.03%
Building Improvements Depr	1,020	452	472	484	+12	2.54%
Furniture & Fixtures Depr	196	89	91	93	+2	2.20%
Computer Equipment Depr	412	179	179	183	+5	2.79%
Total Building Overhead	\$3,932	\$1,604	\$1,680	\$1,770	+90	5.36%
Total Expenses	\$61,878	\$64,429	\$71,258	\$87,108	+15,850	22.24%
Net Income / (Deficit)	\$(58,971)	\$(54,902)	\$(58,403)	\$(74,353)	(15,950)	27.31%

LICENSEE BENEFITS

Wellness benefits and licensee case research tools

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
PROGRAM SERVICES · LICENSEE BENEFITS						
Licensee Research Tools	\$53,722	\$52,382	\$48,739	\$54,765	+6,026	12.36%
Wellness Benefits	364,998	294,264	235,465	242,529	+7,064	3.00%
Total Program Services	\$418,720	\$346,646	\$284,204	\$297,294	+13,090	4.61%
Total Expenses	\$418,720	\$346,646	\$284,204	\$297,294	+13,090	4.61%
Net Income / (Deficit)	\$(418,720)	\$(346,646)	\$(284,204)	\$(297,294)	(13,090)	4.61%

LICENSING

Lawyer licensing fees and renewal operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - LICENSING						
Section / Local Bar Support Fees	\$19,620	\$15,888	\$19,444	\$19,833	+389	2.00%
License Fees > 3 Years	3,930,105	3,995,040	4,086,830	4,168,566	+81,737	2.00%
License Fees < 3 Years	230,425	257,610	297,433	303,381	+5,949	2.00%
License Fees - House Counsel	62,310	64,565	62,960	64,219	+1,259	2.00%
Lic Fees LPP	5,960	-	-	-	0	
Pro Hac Vice Fees	231,050	215,575	258,895	264,073	+5,178	2.00%
License Fees - Inactive/FS	120,095	120,910	121,771	124,207	+2,435	2.00%
License Fees - Inactive/NS	221,760	220,500	228,322	232,889	+4,566	2.00%
Certs of Good Standing	21,140	21,900	25,253	25,758	+505	2.00%
Miscellaneous Income	230	150	-	-	0	
Late Fees	65,650	60,100	50,957	50,957	0	0.00%
Total Revenue	\$4,908,345	\$4,972,238	\$5,151,865	\$5,253,883	+102,018	1.98%
SALARIES & BENEFITS - LICENSING						
Salaries / Wages	\$73,650	\$97,540	\$97,303	\$131,628	+34,325	35.28%
Payroll Taxes	6,054	8,052	7,501	9,740	+2,239	29.85%
Health Insurance	7,582	8,446	9,628	9,861	+233	2.42%
Health Ins. / Medical Reimb	11	-	-	-	0	
Dental Insurance	192	-	113	522	+408	361.06%
Life & LTD Insurance	551	551	660	730	+70	10.61%
Retirement Plan Contributions	6,461	7,783	9,398	10,043	+645	6.86%
Retirement Plan Fees & Costs	475	457	435	435	0	0.00%
Total Salaries & Benefits	\$94,976	\$122,830	\$125,038	\$162,959	+37,921	30.33%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE - LICENSING						
Office Supplies	\$601	\$601	\$160	\$161	+2	1.25%
Postage / Mailing, net	6,707	8,932	6,956	7,025	+70	1.01%
Copy / Printing Expense	198	5,901	5,745	5,802	+57	0.99%
Computer Maintenance	4,470	5,223	8,176	8,257	+82	1.00%
Computer Supplies & Small Equip.	339	-	-	-	0	
Membership Database Fees	12,804	10,096	8,146	8,553	+407	5.00%
Telephone	1,151	1,081	976	986	+10	1.02%
Bank Service Charges	\$(50)	-	\$(75)	-	+75	(100.00%)
Credit Card Merchant Fees	145,609	156,613	167,857	178,632	+10,775	6.42%
Credit Card surcharge	9	-	-	-	0	
Administrative Fee Expense	14	84	84	84	0	0.00%
Total General & Administrative	\$171,852	\$188,532	\$198,025	\$209,502	+11,477	5.80%
BUILDING OVERHEAD - LICENSING						
Janitorial Expense	\$714	\$932	\$902	\$1,197	+295	32.71%
Heat	794	545	560	575	+15	2.68%
Electricity	1,182	1,534	1,628	1,671	+42	2.58%
Water / Sewer	308	403	583	599	+16	2.74%
Outside Maintenance	752	389	418	456	+38	9.09%
Building Repairs	407	307	302	310	+8	2.65%
Bldg Maintenance Contracts	602	974	995	1,021	+27	2.71%
Bldg Insurance / Fees	554	587	633	649	+17	2.69%
Building Improvements Depr	2,354	2,896	3,025	3,104	+79	2.61%
Furniture & Fixtures Depr	453	568	582	597	+15	2.58%
Computer Equipment Depr	951	1,147	1,145	1,175	+30	2.62%
Total Building Overhead	\$9,070	\$10,282	\$10,772	\$11,353	+581	5.39%
Total Expenses	\$275,898	\$321,644	\$333,835	\$383,814	+49,979	14.97%
Net Income / (Deficit)	\$4,632,447	\$4,650,594	\$4,818,029	\$4,870,069	+52,039	1.08%

NEW LAWYER TRAINING PROGRAM

NLTP fees and program operations

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - NEW LAWYER TRAINING PROGRAM						
NLTP Fees	\$79,950	\$78,300	\$77,623	\$79,175	+1,552	2.00%
Seminar Profit/Loss	916	\$(1,093)	\$(371)	\$(378)	(7)	1.89%
Total Revenue	\$80,866	\$77,207	\$77,252	\$78,797	+1,545	2.00%
PROGRAM SERVICES - NEW LAWYER TRAINING PROGRAM						
Meeting facility - internal	\$530	\$225	-	-	0	
Awards	-	269	171	176	+5	2.92%
Food & Beverage - internal	1,077	299	-	-	0	
Wellbeing Committee	-	-	275	-	(275)	(100.00%)
Total Program Services	\$1,607	\$793	\$446	\$176	(270)	(60.54%)
SALARIES & BENEFITS - NEW LAWYER TRAINING PROGRAM						
Salaries / Wages	\$41,509	\$52,583	\$43,385	\$42,640	(745)	(1.72%)
Payroll Taxes	4,445	4,473	3,651	3,155	(496)	(13.59%)
Health Insurance	3,700	\$(375)	-	-	0	
Health Ins. / Medical Reimb	4	-	-	-	0	
Dental Insurance	217	207	300	300	0	0.00%
Life & LTD Insurance	210	238	373	325	(47)	(12.60%)
Retirement Plan Contributions	4,371	443	3,784	4,307	+523	13.82%
Retirement Plan Fees & Costs	237	174	212	212	0	0.00%
Training / Development	-	547	-	-	0	
Total Salaries & Benefits	\$54,693	\$58,290	\$51,705	\$50,940	(764)	(1.48%)

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE - NEW LAWYER TRAINING PROGRAM						
Office Supplies	\$197	\$306	-	-	0	
Postage / Mailing, net	1	-	-	-	0	
Copy / Printing Expense	20	51	75	50	(25)	(33.33%)
Computer Maintenance	1,947	1,939	1,900	1,957	+57	3.00%
Computer Supplies & Small Equip.	-	480	-	-	0	
Membership Database Fees	12,619	12,851	13,414	13,414	0	0.00%
Telephone	576	329	249	240	(9)	(3.61%)
Advertising	33	-	-	-	0	
Membership / Dues	130	-	235	237	+2	0.85%
Credit Card Merchant Fees	2,378	2,450	2,755	2,692	(63)	(2.29%)
Administrative Fee Expense	15	19	11	12	+2	18.18%
Total General & Administrative	\$17,915	\$18,423	\$18,638	\$18,603	(35)	(0.19%)
BUILDING OVERHEAD - NEW LAWYER TRAINING PROGRAM						
Janitorial Expense	\$387	\$145	\$141	\$187	+46	32.62%
Heat	430	85	87	90	+2	2.30%
Electricity	641	239	254	260	+7	2.76%
Water / Sewer	167	63	91	93	+2	2.20%
Outside Maintenance	408	61	66	71	+5	7.58%
Building Repairs	220	48	47	48	+1	2.13%
Bldg Maintenance Contracts	326	152	155	159	+4	2.58%
Bldg Insurance / Fees	300	92	99	101	+3	3.03%
Building Improvements Depr	1,275	452	472	484	+12	2.54%
Furniture & Fixtures Depr	245	89	91	93	+2	2.20%
Computer Equipment Depr	515	179	179	183	+5	2.79%
Total Building Overhead	\$4,914	\$1,604	\$1,680	\$1,770	+90	5.36%
Total Expenses	\$79,129	\$79,110	\$72,468	\$71,489	(979)	(1.35%)
Net Income / (Deficit)	\$1,737	\$(1,903)	\$4,783	\$7,308	+2,525	52.79%

OFFICE OF PROFESSIONAL CONDUCT

Investigation and discipline of lawyer misconduct

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - OFFICE OF PROFESSIONAL CONDUCT						
Miscellaneous Income	\$3,269	\$2,750	\$1,262	\$1,288	+25	1.98%
Seminar Profit/Loss	27,346	62,399	44,977	45,877	+900	2.00%
Total Revenue	\$30,615	\$65,149	\$46,239	\$47,164	+925	2.00%
PROGRAM SERVICES - OFFICE OF PROFESSIONAL CONDUCT						
Meeting facility - internal	\$685	\$250	\$647	\$666	+19	2.94%
Investigations	78	308	680	600	(80)	(11.76%)
Credit Checks	-	150	-	-	0	
Medical Exam	-	19	-	-	0	
ABA Mid Year Meeting	-	2,383	-	-	0	
Witness & Hearing Expense	926	422	279	15,000	+14,721	5,276.34%
Process Serving	894	777	513	528	+15	2.92%
Court Reporting	-	93	1,325	500	(825)	(62.26%)
Food & Beverage - external	146	320	502	517	+15	2.99%
Food & Beverage - internal	923	174	528	544	+16	3.03%
Soft Drinks	617	696	651	670	+20	3.07%
Misc. Program Expense	190	-	-	-	0	
Travel - Lodging	2,244	5,666	5,364	6,500	+1,136	21.18%
Travel - Transport / Parking	1,769	3,497	3,517	5,000	+1,483	42.17%
Travel - Mileage Reimb.	542	248	-	500	+500	
Travel - Per Diems	454	1,460	1,224	2,100	+876	71.57%
Total Program Services	\$9,466	\$16,462	\$15,230	\$33,126	+17,896	117.50%
SALARIES & BENEFITS - OFFICE OF PROFESSIONAL CONDUCT						
Salaries / Wages	\$1,073,933	\$1,173,663	\$1,268,687	\$1,384,270	+115,583	9.11%
Payroll Taxes	86,934	93,267	97,822	102,436	+4,614	4.72%
Health Insurance	91,738	92,874	112,145	136,805	+24,659	21.99%
Health Ins. / Medical Reimb	4,372	5,748	7,047	6,900	(147)	(2.09%)
Dental Insurance	5,290	5,372	5,524	6,841	+1,317	23.84%
Life & LTD Insurance	6,148	6,630	7,679	9,680	+2,000	26.05%
Retirement Plan Contributions	98,348	88,291	110,184	109,249	(935)	(0.85%)
Retirement Plan Fees & Costs	5,579	4,803	5,462	5,462	0	0.00%
Training / Development	1,640	3,055	3,497	5,000	+1,503	42.98%
Total Salaries & Benefits	\$1,373,982	\$1,473,705	\$1,618,047	\$1,766,643	+148,596	9.18%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE · OFFICE OF PROFESSIONAL CONDUCT						
Office Supplies	\$4,719	\$4,401	\$4,428	\$4,472	+44	0.99%
Postage / Mailing, net	5,629	1,437	1,362	1,376	+14	1.03%
Copy / Printing Expense	12,536	3,385	3,402	4,000	+598	17.58%
Internet Service	-	-	289	-	(289)	(100.00%)
Computer Maintenance	45,262	46,804	42,641	48,533	+5,892	13.82%
Computer Supplies & Small Equip.	937	527	107	1,000	+893	834.58%
Membership Database Fees	24,051	22,175	29,712	31,198	+1,486	5.00%
Telephone	13,813	8,460	7,443	7,517	+74	0.99%
Advertising	391	392	1,104	1,115	+11	1.00%
Publications/Subscriptions	9,562	9,585	10,258	10,000	(258)	(2.52%)
Membership / Dues	5,274	6,845	5,127	7,000	+1,873	36.53%
Bank Service Charges	-	146	-	-	0	
Credit Card Merchant Fees	96	76	31	44	+13	41.94%
E&O / Off & Dir Insurance	19,903	26,289	26,623	26,890	+266	1.00%
Outside Consultants	1,789	11,874	-	-	0	
Bar Litigation	1,613	-	-	-	0	
Administrative Fee Expense	76	418	419	423	+4	0.95%
Other Gen & Adm Expense	918	145	844	1,200	+356	42.18%
Total General & Administrative	\$146,568	\$142,961	\$133,790	\$144,767	+10,977	8.20%
BUILDING OVERHEAD · OFFICE OF PROFESSIONAL CONDUCT						
Janitorial Expense	\$6,725	\$6,907	\$6,684	\$8,874	+2,189	32.75%
Heat	7,476	4,040	4,151	4,262	+111	2.67%
Electricity	11,139	11,376	12,071	12,384	+313	2.59%
Water / Sewer	2,904	2,986	4,322	4,440	+118	2.73%
Outside Maintenance	7,089	2,909	3,123	3,382	+259	8.29%
Building Repairs	3,833	2,278	2,239	2,296	+57	2.55%
Bldg Maintenance Contracts	5,669	7,219	7,374	7,571	+197	2.67%
Bldg Insurance / Fees	5,217	4,349	4,693	4,815	+122	2.60%
Building Improvements Depr	22,178	21,469	22,424	23,011	+587	2.62%
Furniture & Fixtures Depr	4,267	4,212	4,314	4,422	+109	2.53%
Computer Equipment Depr	8,958	8,506	8,489	8,711	+222	2.62%
Total Building Overhead	\$85,456	\$76,251	\$79,883	\$84,169	+4,286	5.37%
Total Expenses	\$1,615,471	\$1,709,379	\$1,846,950	\$2,028,704	+181,754	9.84%
Net Income / (Deficit)	\$(1,584,856)	\$(1,644,229)	\$(1,800,711)	\$(1,981,540)	(180,830)	10.04%

REGULATORY SANDBOX

Legal Services Innovation regulatory sandbox

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - REGULATORY SANDBOX						
Admissions - Application Forms	\$7,750	\$20,250	\$12,139	-	(12,139)	(100.00%)
Total Revenue	\$7,750	\$20,250	\$12,139	-	(12,139)	(100.00%)
PROGRAM SERVICES - REGULATORY SANDBOX						
Meeting facility - internal	-	\$375	\$250	-	(250)	(100.00%)
Food & Beverage - external	424	191	2,426	1,000	(1,426)	(58.78%)
Food & Beverage - internal	-	21	10	-	(10)	(100.00%)
Total Program Services	\$424	\$587	\$2,686	\$1,000	(1,686)	(62.77%)
SALARIES & BENEFITS - REGULATORY SANDBOX						
Salaries / Wages	\$121,597	\$153,297	\$155,209	\$157,553	+2,344	1.51%
Payroll Taxes	10,002	12,460	12,229	11,659	(570)	(4.66%)
Health Insurance	10,203	14,434	16,717	17,078	+361	2.16%
Health Ins. / Medical Reimb	681	1,200	1,363	1,953	+590	43.29%
Dental Insurance	716	981	1,010	1,043	+33	3.27%
Life & LTD Insurance	785	1,028	1,094	1,171	+77	7.04%
Retirement Plan Contributions	3,646	14,389	15,341	15,755	+414	2.70%
Retirement Plan Fees & Costs	699	805	873	873	0	0.00%
Training / Development	-	-	125	250	+125	100.00%
Total Salaries & Benefits	\$148,329	\$198,594	\$203,961	\$207,335	+3,374	1.65%
GENERAL & ADMINISTRATIVE - REGULATORY SANDBOX						
Office Supplies	\$13	\$50	\$59	\$60	+1	1.69%
Copy / Printing Expense	119	12	59	59	0	0.00%
Computer Maintenance	6,375	6,416	6,847	6,916	+69	1.01%
Membership Database Fees	9,659	3,103	2,413	2,533	+120	4.97%
Telephone	-	1,508	1,173	1,184	+11	0.94%
Credit Card Merchant Fees	-	181	401	-	(401)	(100.00%)
Outside Consultants	4,358	2,625	71	-	(71)	(100.00%)
Administrative Fee Expense	12	72	72	72	0	0.00%
Total General & Administrative	\$20,536	\$13,967	\$11,095	\$10,824	(271)	(2.44%)

BUILDING OVERHEAD REGULATORY SANDBOX							
Janitorial Expense	-	\$740	\$947	\$1,461	+514	54.28%	
Heat	-	433	616	702	+86	13.96%	
Electricity	-	1,218	1,740	2,039	+299	17.18%	
Water / Sewer	-	320	654	731	+77	11.77%	
Outside Maintenance	-	312	444	557	+113	25.45%	
Building Repairs	-	244	319	378	+59	18.50%	
Bldg Maintenance Contracts	-	773	1,093	1,246	+153	14.00%	
Bldg Insurance / Fees	-	466	680	793	+113	16.62%	
Building Improvements Depr	-	2,299	3,259	3,788	+529	16.23%	
Furniture & Fixtures Depr	-	451	606	728	+122	20.13%	
Computer Equipment Depr	-	911	1,234	1,434	+200	16.21%	
Total Building Overhead	-	\$8,167	\$11,592	\$13,857	+2,265	19.54%	
Total Expenses		\$169,289	\$221,315	\$229,334	\$233,016	+3,682	1.61%
Net Income / (Deficit)		\$(161,539)	\$(201,065)	\$(217,195)	\$(233,016)	(15,821)	7.28%

SECTION SUPPORT

38 practice sections support and administration

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - SECTION SUPPORT						
Section / Local Bar Support Fees	\$87,661	\$66,535	\$113,582	\$99,401	(14,181)	(12.49%)
Total Revenue	\$87,661	\$66,535	\$113,582	\$99,401	(14,181)	(12.49%)
SALARIES & BENEFITS - SECTION SUPPORT						
Salaries / Wages	\$31,629	\$54,170	\$51,502	\$48,438	(3,064)	(5.95%)
Payroll Taxes	2,787	4,669	4,098	3,584	(514)	(12.54%)
Health Insurance	2,795	-	2,736	8,238	+5,502	201.10%
Health Ins. / Medical Reimb	-	-	87	1,300	+1,213	1,394.25%
Dental Insurance	232	-	91	522	+431	473.63%
Life & LTD Insurance	198	385	376	405	+29	7.71%
Retirement Plan Contributions	2,499	2,823	5,078	4,844	(234)	(4.61%)
Retirement Plan Fees & Costs	359	457	435	435	0	0.00%
Total Salaries & Benefits	\$40,499	\$62,504	\$64,403	\$67,766	+3,363	5.22%
GENERAL & ADMINISTRATIVE - SECTION SUPPORT						
Internet Service	-	-	\$142	-	(142)	(100.00%)
Computer Maintenance	2,837	3,307	6,568	6,633	+65	0.99%
Membership Database Fees	1,094	1,702	2,279	2,393	+114	5.00%
Telephone	1,151	657	497	502	+5	1.01%
Administrative Fee Expense	-	-	14	12	(2)	(14.29%)
Total General & Administrative	\$5,082	\$5,666	\$9,500	\$9,540	+40	0.42%
IN-KIND CONTRIBUTIONS - SECTION SUPPORT						
InKind Contrib - UDR & Other	-	-	-	\$10,000	+10,000	

BUILDING OVERHEAD SECTION SUPPORT

Janitorial Expense	\$275	\$282	\$273	\$362	+89	32.60%
Heat	305	165	170	174	+4	2.35%
Electricity	455	465	493	506	+13	2.64%
Water / Sewer	119	122	177	181	+4	2.26%
Outside Maintenance	290	119	128	138	+10	7.81%
Building Repairs	157	93	91	94	+3	3.30%
Bldg Maintenance Contracts	232	295	301	309	+8	2.66%
Real Property Taxes	7,446	7,095	7,780	8,014	+234	3.01%
Personal Property Taxes	503	627	624	643	+19	3.04%
Bldg Insurance / Fees	213	178	192	197	+5	2.60%
Building Improvements Depr	906	877	916	940	+24	2.62%
Furniture & Fixtures Depr	174	172	176	181	+5	2.84%
Computer Equipment Depr	366	347	347	356	+9	2.59%
Total Building Overhead	\$11,441	\$10,837	\$11,668	\$12,095	+427	3.66%
Total Expenses	\$57,022	\$79,007	\$85,571	\$99,401	+13,830	16.16%
Net Income / (Deficit)	\$30,639	\$(12,472)	\$28,011	\$0	(28,011)	(100.00%)

SPRING CONVENTION

Annual Spring Convention event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE SPRING CONVENTION						
Meeting - Registration	\$90,135	\$107,660	\$99,740	\$101,735	+1,995	2.00%
Meeting - Sponsor Revenue	10,300	16,400	14,200	14,484	+284	2.00%
Meeting - Vendor Revenue	15,650	22,080	17,400	17,748	+348	2.00%
Meeting - Sp Ev Registration	1,650	4,908	1,480	1,510	+30	2.03%
Total Revenue	\$117,735	\$151,048	\$132,820	\$135,477	+2,657	2.00%
PROGRAM SERVICES SPRING CONVENTION						
Meeting Facility - external	\$5,688	\$9,764	\$9,236	\$9,513	+277	3.00%
Speaker Fees & Expenses	4,000	12,000	3,500	3,605	+105	3.00%
Speaker Reimb. - Receipt Req'd	5,104	6,479	1,677	1,728	+51	3.04%
Special Event Expense	-	3,819	1,537	1,583	+46	2.99%
MCLE Fees Paid	3,201	3,056	3,011	3,101	+90	2.99%
Equipment Rental	4,500	9,769	15,856	16,332	+476	3.00%
Food & Beverage - external	47,054	41,602	39,792	40,985	+1,193	3.00%
Travel - Lodging	4,902	5,988	7,223	7,439	+216	2.99%
Travel - Transport / Parking	294	-	2,595	2,673	+78	3.01%
Travel - Mileage Reimb.	3,353	3,445	2,911	2,999	+88	3.02%
Travel - Per Diems	729	1,008	1,760	1,813	+53	3.01%
Overhead Alloc. - Seminars	15,000	15,000	15,000	15,000	0	0.00%
Total Program Services	\$93,825	\$111,930	\$104,098	\$106,771	+2,673	2.57%
SALARIES & BENEFITS SPRING CONVENTION						
Salaries / Wages	\$5,943	\$3,141	\$3,476	\$3,615	+139	4.00%
Payroll Taxes	489	268	268	267	(1)	(0.37%)
Health Insurance	-	-	124	137	+13	10.48%
Health Ins. / Medical Reimb	60	-	15	15	0	0.00%
Dental Insurance	-	-	8	8	0	0.00%
Life & LTD Insurance	-	-	7	7	0	0.00%
Retirement Plan Contributions	373	221	348	361	+13	3.74%
Total Salaries & Benefits	\$6,865	\$3,630	\$4,246	\$4,410	+164	3.86%

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
GENERAL & ADMINISTRATIVE - SPRING CONVENTION						
Office Supplies	\$40	-	\$139	\$140	+1	0.72%
Copy / Printing Expense	761	572	657	664	+7	1.07%
Credit Card Merchant Fees	2,955	3,441	3,775	4,064	+289	7.66%
Total General & Administrative	\$3,756	\$4,013	\$4,571	\$4,868	+297	6.50%
IN-KIND CONTRIBUTIONS - SPRING CONVENTION						
InKind Contrib - UDR & Other	-	\$3,000	\$3,000	\$3,000	0	0.00%
Total Expenses	\$104,446	\$122,573	\$115,915	\$119,049	+3,134	2.70%
Net Income / (Deficit)	\$13,289	\$28,475	\$16,905	\$16,428	(477)	(2.82%)

SUMMER CONVENTION

Annual Summer Convention event

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - SUMMER CONVENTION						
Meeting - Registration	\$50,077	\$39,990	-	\$238,400	+238,400	
Meeting - Sponsor Revenue	1,000	2,250	-	27,000	+27,000	
Meeting - Vendor Revenue	-	-	-	15,000	+15,000	
Meeting - Sp Ev Registration	-	-	-	7,025	+7,025	
Miscellaneous Income	5,010	10,000	-	20,000	+20,000	
Total Revenue	\$56,087	\$52,240	-	\$307,425	+307,425	
PROGRAM SERVICES - SUMMER CONVENTION						
Meeting Facility - external	-	-	-	\$18,000	+18,000	
Special Event Expense	-	180	-	7,025	+7,025	
MCLE Fees Paid	2,429	2,369	-	4,044	+4,044	
Equipment Rental	-	6,329	-	5,000	+5,000	
Food & Beverage - external	14,187	19,457	-	160,000	+160,000	
Travel - Lodging	-	-	-	12,000	+12,000	
Travel - Transport / Parking	-	-	-	3,000	+3,000	
Overhead Alloc. - Seminars	12,857	-	-	20,000	+20,000	
Total Program Services	\$29,473	\$28,335	-	\$229,069	+229,069	
SALARIES & BENEFITS - SUMMER CONVENTION						
Salaries / Wages	\$654	\$353	-	\$3,000	+3,000	
Payroll Taxes	56	30	-	222	+222	
Total Salaries & Benefits	\$710	\$383	-	\$3,222	+3,222	
GENERAL & ADMINISTRATIVE - SUMMER CONVENTION						
Copy / Printing Expense	\$2	\$637	-	\$1,000	+1,000	
Credit Card Merchant Fees	1,433	1,207	-	10,452	+10,452	
Total General & Administrative	\$1,435	\$1,844	-	\$11,452	+11,452	
Total Expenses	\$31,618	\$30,562	-	\$243,743	+243,743	
Net Income / (Deficit)	\$24,469	\$21,678	-	\$63,682	+63,682	

YOUNG LAWYERS DIVISION

Young Lawyers Division programs and events

Account	FY2024 Actual	FY2025 Actual	FY2026 Projected	FY2027 Budget	\$ Chg vs FY26	% Chg vs FY26
REVENUE - YOUNG LAWYERS DIVISION						
Meeting - Sponsor Revenue	-	\$5,200	\$15,000	\$10,000	(5,000)	(33.33%)
CLE - Registrations	2,613	-	1,899	-	(1,899)	(100.00%)
Seminar Profit/Loss	2,380	842	-	2,500	+2,500	
Total Revenue	\$4,993	\$6,042	\$16,899	\$12,500	(4,399)	(26.03%)
PROGRAM SERVICES - YOUNG LAWYERS DIVISION						
Meeting Facility - external	\$5,217	\$6,213	\$17,765	\$5,000	(12,765)	(71.85%)
Meeting facility - internal	760	-	600	-	(600)	(100.00%)
Awards	4,091	289	1,200	500	(700)	(58.33%)
Grants / Contributions - General	3,050	4,250	4,929	11,300	+6,371	129.26%
Program Special Activities	4,375	4,165	2,987	2,400	(587)	(19.65%)
Law Day	-	-	-	600	+600	
Special Event Expense	836	3,781	837	-	(837)	(100.00%)
MCLE Fees Paid	362	21	363	400	+37	10.19%
Food & Beverage - external	26,967	34,895	27,370	18,900	(8,470)	(30.95%)
Food & Beverage - internal	1,460	-	475	-	(475)	(100.00%)
Wills for Heroes	2,082	-	1,962	4,000	+2,038	103.87%
Travel - Lodging	1,415	1,701	-	2,000	+2,000	
Travel - Transport / Parking	1,550	681	-	1,500	+1,500	
Travel - Mileage Reimb.	117	685	126	500	+374	296.83%
ABA Annual Meeting	-	125	3,210	4,200	+990	30.84%
ABA Mid Year Meeting	-	2,582	1,068	4,200	+3,132	293.26%
ABA Annual Delegate	-	-	-	2,000	+2,000	
Retreat	-	-	-	500	+500	
Total Program Services	\$52,282	\$59,388	\$62,892	\$58,000	(4,892)	(7.78%)

GENERAL & ADMINISTRATIVE - YOUNG LAWYERS DIVISION

Office Supplies	-	\$223	\$111	-	(111)	(100.00%)
Copy / Printing Expense	-	437	253	-	(253)	(100.00%)
Internet Service	54	324	302	325	+23	7.62%
Computer Maintenance	1,125	1,049	1,232	1,300	+68	5.52%
Credit Card Merchant Fees	79	-	72	375	+303	420.83%
Total General & Administrative	\$1,258	\$2,033	\$1,970	\$2,000	+30	1.52%
Total Expenses	\$53,540	\$61,421	\$64,862	\$60,000	(4,862)	(7.50%)
Net Income / (Deficit)	\$(48,547)	\$(55,379)	\$(47,963)	\$(47,500)	+463	(0.97%)

Utah State Bar Commission Meeting

T A B 2

Utah State Bar®

M E M O R A N D U M

TO: Utah State Board of Bar Commissioners

FROM: Elizabeth A. Wright, Executive Director
Nathan Severin, Finance Director
Aubrey Schade, Assistant Executive Director

RE: The Law and Justice Center Maintenance Needs and Costs

DATE: May 28, 2026

Building Information

Built: 1988

Ownership: Utah State Bar.

Square Feet: 34,580

Value: \$9,598,173 valuation for 2022-2023 commercial property insurance. \$4,287,100 valuation by Salt Lake County for property tax.

Bar staff recommend that the Bar Commission designate \$300,000 from the \$600,00 building reserve to make needed repairs to the Law and Justice Center. Our total capital expenditure (CapEx) budget for fiscal year 2026-2027 is \$447,000 (\$470,000 + 5% buffer for cost overruns) spread across various fixed asset classes including new servers and AV upgrades in meeting rooms in anticipation of the NextGen bar exam. The \$300,000 from the building reserve will cover the most of the \$447,000 for those projects. The three largest projects are listed below.

\$156, 220.00 (Software and office thermostat upgrades so temperature and airflow can be controlled)

\$120,000.00 (Full elevator modernization to replace outdated parts and hydraulic oil, increase durability and reliability, improve fire and safety features, and to reduce operational costs and energy consumption)

\$83, 350.00 (Roof replacement. New Roof installed in 2007 for \$40,121. 15-year warranty on roof ended in 2022. A roofer inspected the roof in April 2023 after we discovered a leak. The roofer repaired two holes in the roof and reported we probably could get 5 more years from the roof. Staff recommends repairing the roof now rather than waiting for more leaks.

TOTAL: \$359, 5700

Utah State Bar Commission Meeting

T A B 3

Utah State Bar®

M E M O R A N D U M

TO: Board of Bar Commissioners
FROM: Admissions Committee
RE: Proposed Admissions Fee Adjustment, Effective FY 2028 (July 1, 2027)
DATE: May 15, 2026

This memorandum provides the Board of Bar Commissioners with a formal summary of the history of the Utah State Bar's admissions fees, the basis for a proposed adjustment, and the recommended fee schedule reflecting an approximately 24% across-the-board increase, effective July 1, 2027 (FY 2028).

History of Admissions Fees.

The Utah State Bar's admissions fees were last adjusted in 2010, when the Utah Supreme Court approved increases across all admissions categories, including raising the Student Applicant fee from \$450 to \$550, the Attorney Applicant fee from \$625 to \$850, the Motion and House Counsel application fees from \$625 to \$850, and the Application Fee for Readmission after Resignation from \$750 to \$1,000. Those fees became effective in 2010 and have remained unchanged for 16 years. If the proposed adjustment is approved and implemented as requested, the new fee schedule would take effect on July 1, 2027, meaning Utah's admissions fees will have remained unchanged for 17 years before any increase.

During this same period, the Office of Admissions has absorbed significant cost increases driven by NCBE fee escalations, expanded character and fitness investigation requirements, technology and exam delivery costs, the introduction of new admissions pathways including the Alternate Path and LPP programs, and broader inflationary pressures. The current fee schedule has not kept pace with the true cost of administering admissions at the level of integrity and service the Supreme Court and Utah's applicants have come to expect.

Proposed Fee Adjustment.

The Admissions Committee is requesting approval of an admissions fee adjustment of approximately 24% across all categories, effective July 1, 2027. The increase would apply uniformly to Student Applicants, Attorney Applicants, Motion Applicants, House Counsel Applicants, Alternate Pathway to Licensure Applicants, UBE Transfer Applicants, Foreign Legal Consultants, Applicants Seeking Readmission after Resignation, and the Laptop Computer Fee for examinees.

Proposed Fee Schedule.

Fee Category	Current Fee	Proposed Fee
Student Applicants (Bar Examination)	\$550	\$675
Attorney Applicants (Bar Examination)	\$850	\$1,050
Alternate Pathway and UBE Transfer	\$550	\$675
Motion, House Counsel, and Foreign Legal Consultant	\$850	\$1,050
Laptop Computer Fee	\$200	\$250
Resigned Attorney Applicants	\$1,000	\$1,250

All increases reflect an approximately 24% adjustment, rounded for ease of administration.

This adjustment has been made to accomplish the following:

- Close the projected operating deficit of the Office of Admissions, which has steadily widened as application volumes and per-applicant costs have outpaced fee revenue;
- Sustain the rising costs of NCBE investigations, character and fitness reviews, and exam administration, including security, technology, and accommodations;
- Support the administration of newer admissions pathways, including the Alternate Pathway program and Licensed Paralegal Practitioner (LPP) admissions, and prepare for the transition to the NextGen Bar Exam in July 2028;
- Provide the Office of Admissions with the resources needed to maintain the integrity, thoroughness, and timeliness of admissions decisions that the Court, the Bar, and the public expect.

Context and Comparability.

At a proposed Student Applicant fee of \$675, Utah's admissions fees would remain consistent with peer jurisdictions in the western region. A survey of bar exam application fees nationally reflects fees ranging from \$150 to over \$1,200 for first-time student applicants, with several states charging \$750 or more. Utah's proposed fees would remain in the middle range of comparable jurisdictions, while better reflecting the actual cost of administering Utah's admissions process. Utah would remain in the middle range of comparable jurisdictions for other application types as well.

Recommendation.

The Admissions Committee respectfully requests that the Board of Bar Commissioners approve the proposed admissions fee adjustment of approximately 24% across all categories, effective July 1, 2027, and authorize its submission to the Utah Supreme Court for final approval.

Supporting financial details, including a summary of admissions revenue and expenses and a multi-year cost trend analysis, have been prepared for the Board's review.

Utah State Bar Commission Meeting

T A B 4

UTAH STATE BAR COMMISSION MEETING

MINUTES

Wednesday, March 11, 2026

Dixie Center – St. George, Utah

In Attendance: Kim Cordova, Miriam Allred, Tom Bayles, Christian Clinger, Jess Couser, Yvette Donosso, Ezzy Khaosanga, Mark Morris, Shawn Newell, and Tyler Young.

Ex-Officio Members: Cara Tangaro, Erik Christiansen, Nate Alder, Jessica Ramirez, Alex Vandiver, Nicole Johnston, Holly Nelson, Nick Stiles and Katie Woods.

Not in Attendance:, Brett Chambers, Rick Hoffman, Chrystal Mancuso-Smith, and Olivia Shaughnessy, and Ex-Officio members Dean Kronk Warner, Dean Moore, Jennifer Peterson, Tiffany Shimada, and Eli McCann.

Also in Attendance: Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, General Counsel Maribeth LeHoux, and Communications Director Jennifer Weaver.

1. President's Welcome and Reports

Ms. Cordova thanked everyone for traveling to St. George for the meeting and Spring Convention.

1.1 Review Spring Convention Schedule

Mr. Young reported that the Convention was sold out. Registration starts tomorrow at 8:30, and the first speaker will be at 9:00. The Commission dinner will be tonight at Wood Ash Rye.

1.2 Commission Elections

Ms. Cordova reminded the Commission that elections begin April 1. There is a contested race in the Third District. Mr. Bayles will give his speech for president-elect on Friday morning.

1.3 Sun Valley Registration

Ms. Cordova informed the Commission that registration will open for the Summer Convention on March 23. There will be a big launch and push for registration. We are hoping to sell out the event.

1.4 Report on Commission Speaks Events

Mr. Young provided an update on the Commission Speaks events he has been helping to organize and host. They have had events in Heber, Vernal, and other places. Mr. Chambers is going to do one in Logan, and we're working to schedule events in St. George and Ogden. Ms. Cordova noted that the events have been very successful, and the courts in Ogden reached out about scheduling an event.

1.5 Looking Ahead:

- a. Justice Rising Breakfast – April 21 at the Grand America
- b. America 250 – May 21 at the Grand America
- c. Admissions Ceremony – May 22 at the North Building at the Capitol
- d. May 15th – Past Presidents and 50-year Practice Luncheon at the Law and Justice Center
- e. Well-Being in the Law Week – May 4-8. Virtual and in-person events scheduled

1.6 Report on Legislative Session

Ms. Cordova thanked everyone for their involvement throughout the session. Commissioners had a press conference, did talk shows, testified in various senate and house committee hearings. The focus was on the public and education. The Bar became such a trusted voice that it got to the point that the media was reaching out to us. She believes we navigated things well while following our *Keller* limitations. She stated that got a lot of good movement and were able to make a lot of progress on our relationships with the legislature. She also said that there is lots of work we're going to have to do during the interim.

Mr. Clinger inquired as to the nature of the GRC recommendations. Ms. Wright informed the Commission that their recommendations are not binding to the Commission. Mr. Alder talked about the need for ongoing education of licensees and providing a post-session update. Ms. Cordova said that she is going to write something for the Bar Journal, as are the Bar's lobbyists. There will also be a CLE about various legislation that was adopted.

Ms. Nelson inquired as to other plans for the interim to help keep licensees engaged and momentum going.

Ms. Donosso made a motion for the Commission to bring in the GRC during the interim. Mr. Clinger seconded. The motion failed.

Mr. Young made a motion that the Commission reach out to specific sections for guidance when appropriate during the interim. Ms. Cordova seconded. The motion passed unanimously.

2. Action Items

2.1 Purchase Table for Law Day – May 1

The cost of the table is \$500 and seats 10.

Ms. Donosso made a motion to purchase a table for the Commission. Ms. Khaosanga seconded, and the motion was unanimously approved.

2.2 Purchase Table for America 250

Ms. Khaosanga made a motion to purchase a table for the Commission at the America 250 event at the Grand America for \$500. Ms. Mancuso-Smith seconded, and the motion was unanimously approved.

3. Information Item

3.1 Judicial Council Report

Ms. Woods reported that the Council has concerns about constitutional court. They worked with the IT team to create a truly random draw. She noted that the court panels will have a big impact on smaller districts, like the Sixth District, where there are only two judges. There are discussions as to whether there should be a carve out for brand new judges. Ms. Woods also discussed new courthouses that have been approved in Davis County and Cedar City.

3.2 Smokeball Free Trust Accounting Software

Ms. Wright and Ms. Schade discussed Smokeball. They are practice management software. They are offering a benefit to licensees for free – trust accounting and billing software. Ms. Schade and Ms. Weaver are working on the promotion plan. The Bar will get a royalty if people upgrade to paid services.

3.3 Communications Report

Ms. Weaver reported that the Bar is starting a big push to roll out registration for Sun Valley in April. She is helping to organize a law school for journalists in the Fall, which is also going to involve students. She is working with the Administrative Office of the Courts on that event.

Ms. Weaver has been exploring other communication methods beyond email and the Bar Journal. This includes podcasts and other digital medium.

She discussed the Bar's efforts for media monitoring, which she said is difficult to do ourselves. She believes it is important to know where we're being mentioned and what the sentiment is. Our reach has been very far and the Bar is viewed as a trustworthy voice.

Mr. Clinger made a motion requesting Ms. Weaver present to the Commission recommendations on news monitoring services. Mr. Young seconded, and the motion was unanimously approved.

Adjournment.

The Commission adjourned at 4:45pm.

Consent Agenda.

The Commission approved by consent the following items:

- Minutes of the January 30, 2026 Commission Meeting

Utah State Bar Commission Meeting

T A B 5

UTAH STATE BAR
Budget and Finance Committee
Financial Results as of March 31, 2026
and for the nine months then ended

FINANCIAL STATEMENT HIGHLIGHTS

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

	Actual	Budget	Fav(unfav) \$ Variance	Fav(unfav) % Variance
YTD Revenue	7,297,320	7,117,499	179,821	3%
YTD Expenses	6,241,700	6,058,044	(183,656)	-3%
YTD Net Profit	1,055,620	1,059,456	(3,836)	0%
YTD Net Change in Cash	(2,981,591)	(3,011,882)	30,291	1%

YTD net profit is \$1,055,620 and is (\$3,836) less than budgeted.

YTD Net Profit –Cash Basis: Adding back year-to-date depreciation expense of \$136,154 and deducting capital expenditures of \$40,359 the cash basis year-to-date net profit is \$95,795 higher.

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

Admissions: Admissions revenue is 95% of budgeted amounts through March. This revenue shortfall is mainly related to exam fees. The February bar examinee count was much lower than it was last year. Additionally, the Admissions department had a half-time employee transition to full-time from Bar Management, creating an unfavorable figure for Salaries & Benefits for (\$38,634) YTD. In total, the variance is unfavorable (\$54,005).

CLE: A small concentration of sponsors has contributed to a few CLE and Sections events, which now include the IP Section Summit and various others. This has pushed revenue over the budgeted amounts by 19%, or \$75,486. The addition of Section events has also pushed actual expenditure higher than budgeted amounts, especially regarding Program Services. Overall, the CLE department is running unfavorably \$(65,078) year-to-date.

Summer Convention: The Summer Convention/Annual Meeting was held in June 2025, so all revenues and expenses associated with it were booked into the last fiscal year. This programming change was after the budget was already created, and therefore the numbers here only represent our July Online Series that would have normally been combined with the Summer Convention/Annual Meeting. As a result, there is a net shortfall when compared to the budget of 30%, or \$(33,371).

Fall Forum: Fall Forum revenue came in at 90% of expected revenue; however, expenses were 20% favorable, relating to the venue itself, creating a favorable variance of \$11,167.

Spring Convention: The Spring convention revenue fell short in registrations by about \$15,000. Total budgeted revenue fell short of expectations by 20%. However, total expenditure YTD is within 97% of budgeted amounts. The Spring Convention total profit YTD is \$17,474.

**UTAH STATE BAR
Budget and Finance Committee
Financial Results as of March 31, 2026
and for the nine months then ended**

ADDITIONAL COMMENTS

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

Operations Reserve - 4 Months' Operations	\$2,767,295
Capital Replacement Reserve – Equipment	200,000
Capital Replacement Reserve – Building	600,000
Technology/Contracts Reserve -Tava Contracts	<u>104,375</u>
Total	\$3,671,670
Estimated current cash reserve	<u>\$4,010,468</u>
Sufficient/ (Deficient) Cash Reserve	<u>\$ 338,798</u>

Utah State Bar Income Statement March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
Admissions	566,645	522,177	548,746	(26,569)	95%	638,565	82%
NLTP	57,750	57,679	55,003	2,676	105%	74,576	77%
LPP	7,778	11,683	7,153	4,530	163%	8,325	140%
OPC	31,665	23,922	22,954	968	104%	45,272	53%
CLE	425,676	472,256	396,769	75,486	119%	723,034	65%
Summer Convention	52,240	17,667	53,085	(35,418)	33%	53,085	33%
Fall Forum	132,070	125,560	140,000	(14,440)	90%	140,000	90%
Spring Convention	165,698	132,500	166,639	(34,139)	80%	167,000	79%
Member Services	294,104	340,245	335,897	4,348	101%	384,312	89%
Public Services	74,530	69,830	25,382	44,448	275%	27,309	256%
Bar Operations	5,188,909	5,376,785	5,228,086	148,699	103%	5,443,174	99%
Facilities	132,177	136,267	137,674	(1,407)	99%	184,299	74%
Innovation in Law	1,500	10,750	111	10,639	9673%	1,500	717%
Total Revenue	7,130,741	7,297,320	7,117,499	179,821	103%	7,890,449	92%
Expenses							
Admissions	515,922	466,940	439,505	(27,435)	106%	551,668	85%
NLTP	59,503	54,903	54,074	(828)	102%	71,640	77%
LPP	50,030	56,868	60,996	4,127	93%	75,385	75%
OPC	1,275,189	1,398,383	1,368,137	(30,246)	102%	1,818,899	77%
CLE	421,462	469,543	328,979	(140,564)	143%	644,152	73%
Summer Convention	40,013	3,472	5,519	2,047	63%	5,519	63%
Fall Forum	119,881	99,312	124,918	25,607	80%	124,918	80%
Spring Convention	106,057	115,026	118,534	3,508	97%	126,870	91%
Member Services	771,874	747,482	784,743	37,261	95%	1,021,118	73%
Public Services	471,953	486,146	467,737	(18,409)	104%	596,423	82%
Bar Operations	1,733,890	1,795,899	1,763,179	(32,720)	102%	2,446,937	73%
Facilities	352,539	374,561	375,892	1,331	100%	503,097	74%
Innovation in Law	166,389	173,167	165,831	(7,335)	104%	221,998	78%
Total Expenses	6,084,702	6,241,700	6,058,044	(183,656)	103%	8,208,624	76%
Other							
Gain (Loss) - Disposal Of Assets	-	-	-	-	-	-	-
Net Profit (Loss)	\$ 1,046,039	\$ 1,055,620	\$ 1,059,456	\$ (3,836)	100%	\$ (318,175)	
Depreciation	130,643	136,154	133,996	(2,158)	102%	179,859	
Cash increase (decrease) from operations	1,173,265	1,191,774	1,191,774	-		(138,315)	
Changes in operating assets/liabilities	(4,043,164)	(4,133,005)	(4,133,005)	-			
Capital expenditures	(111,044)	(40,359)	(70,650)	30,291	57%	(94,200)	
Net change in cash	\$(2,980,942)	\$(2,981,591)	\$(3,011,882)	\$ 30,291	99%	\$(232,515)	

Utah State Bar Income Statement - Consolidated By Account March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	192,150	157,425	197,742	(40,317)	80%	197,793	80%
4002 · Admissions - Attorney Exam Fees	43,775	45,050	47,928	(2,878)	94%	48,393	93%
4003 · Admissions - Retake Fees	23,900	24,650	19,316	5,334	128%	30,066	82%
4004 · Admissions - Laptop Fees	90,003	81,460	86,748	(5,288)	94%	92,144	88%
4005 · Admissions - Application Forms	7,500	10,750	2,936	7,814	366%	7,620	141%
4006 · Transfer App Fees	66,450	77,425	65,363	12,062	118%	92,905	83%
4008 · Attorney - Motion	113,050	108,800	111,068	(2,268)	98%	148,647	73%
4009 · House Counsel	11,900	15,300	14,567	733	105%	17,688	86%
4010 · Section/Local Bar Support fees	82,423	133,026	129,790	3,236	102%	129,790	102%
4011 · Admissions LPP	900	1,973	652	1,321	303%	1,448	136%
4012 · Admissions Military Spouse	-	-	-	-	-	-	0%
4013 · Admissions - Alternate Path	-	9,350	-	9,350	-	-	0%
4020 · NLTP Fees	57,750	58,050	55,003	3,047	106%	74,576	78%
4021 · Lic Fees > 3 Years	3,971,240	4,062,490	4,061,319	1,171	100%	4,085,659	99%
4022 · Lic Fees < 3 Years	235,110	274,655	238,010	36,645	115%	260,788	105%
4023 · Lic Fees - House Counsel	62,865	61,190	65,442	(4,252)	94%	67,211	91%
4024 · Lic Fees LPP	6,275	8,900	5,899	3,001	151%	6,275	142%
4025 · Pro Hac Vice Fees	156,300	197,075	163,010	34,065	121%	224,829	88%
4026 · Lic Fees - Inactive/FS	120,160	121,005	122,762	(1,757)	99%	123,528	98%
4027 · Lic Fees - Inactive/NS	220,185	228,000	225,252	2,748	101%	225,574	101%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	0%
4030 · Certs of Good Standing	15,820	19,040	16,166	2,874	118%	22,379	85%
4031 · Enhanced Web Revenue	-	-	-	-	-	-	0%
4039 · Room Rental-All parties	44,775	39,560	44,491	(4,931)	89%	58,650	67%
4042 · Food & Beverage Rev-All Parties	54,830	63,887	60,558	3,328	105%	82,523	77%
4043 · Setup & A/V charges-All parties	1,072	1,321	1,126	195	117%	1,126	117%
4051 · Meeting - Registration	241,040	192,230	255,469	(63,239)	75%	255,790	75%
4052 · Meeting - Sponsor Revenue	105,550	156,965	77,031	79,934	204%	92,614	169%
4053 · Meeting - Vendor Revenue	37,460	41,450	40,000	1,450	104%	40,000	104%
4054 · Meeting - Material Sales	-	1,600	-	1,600	-	-	0%
4055 · Meeting - Sp Ev Registration	4,858	1,480	3,959	(2,479)	37%	4,000	37%
4060 · E-Filing Revenue	-	37,525	-	37,525	-	8,000	469%
4061 · Advertising Revenue	211,527	194,600	216,695	(22,094)	90%	262,950	74%
4062 · Subscriptions	-	-	-	-	-	-	-
4063 · Modest Means revenue	7,350	(150)	6,827	(6,977)	-2%	8,754	-2%
4071 · Mem Benefits - Lexis	935	618	-	618	-	-	0%
4072 · Royalty Inc - Bar J, MBNA, LM,M	5,127	10,196	5,618	4,578	181%	7,778	-
4081 · CLE - Registrations	378,329	337,692	342,394	(4,702)	99%	618,305	55%
4082 · CLE - Video Library Sales	22,969	23,175	10,548	12,627	220%	45,000	52%
4090 · Tenant Rent	31,500	31,500	31,500	-	100%	42,000	75%
4095 · Miscellaneous Income	46,752	18,722	37,990	(19,268)	49%	39,843	47%
4096 · Late Fees	75,100	49,750	56,943	(7,193)	87%	58,500	85%
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	0%
4104 · In Kind Rev-Facilities & Other	1,100	-	-	-	-	-	0%
4200 · Seminar Profit/Loss	6,052	48,031	24,879	23,152	193%	47,303	102%
Investment income	308,520	275,854	262,500	13,354	105%	350,000	79%
Total Revenue	7,062,601	7,221,620	7,107,499	114,121	102%	7,880,449	92%
Program Service Expenses							
5001 · Meeting Facility-external only	99,425	80,800	92,317	11,517	88%	101,957	79%
5002 · Meeting facility-internal only	22,523	19,550	22,496	2,946	87%	28,990	67%
5013 · ExamSoft	21,858	26,650	17,008	(9,642)	157%	22,295	120%
5014 · Questions	75,254	66,164	78,215	12,051	85%	78,215	85%
5015 · Investigations	375	888	641	(246)	138%	900	99%
5016 · Credit Checks	2,258	1,164	2,292	1,128	51%	4,254	27%
5017 · Medical Exam	819	1,440	600	(840)	240%	1,260	114%
5025 · Temp Labor/Proctors	5,446	7,850	5,446	(2,405)	144%	5,446	144%
5030 · Speaker Fees & Expenses	7,500	3,500	6,725	3,225	52%	20,976	17%
5031 · Speaker Reimb. - Receipt Req'd	17,510	810	13,599	12,789	6%	20,370	4%
5035 · Awards	17,302	11,178	16,755	5,578	67%	24,426	46%
5037 · Grants/ contributions - general	7,038	14,750	8,676	(6,074)	170%	15,300	96%
5040 · Witness & Hearing Expense	680	(30)	972	1,002	-3%	1,129	-3%
5041 · Process Serving	441	313	263	(50)	119%	463	68%
5045 · Bar Anniversary	198	3,424	1,205	(2,219)	284%	10,000	34%

Utah State Bar Income Statement - Consolidated By Account March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
5046 · Court Reporting	3,266	3,356	2,681	(675)	125%	4,370	77%
5047 · Casemaker	39,382	-	-	-	-	-	0%
5048 · Licensee Case Research Tools	-	35,447	39,877	4,431	89%	53,170	67%
5055 · Legislative Expense	64,750	90,000	90,000	-	100%	120,000	75%
5060 · Program Special Activities	43,767	5,909	226	(5,683)	2611%	226	2611%
5061 · LRE - Bar Support	70,000	70,000	70,000	-	100%	70,000	100%
5062 · Law Day	-	-	-	-	-	1,000	0%
5063 · Special Event Expense	7,411	17,700	5,026	(12,674)	352%	5,654	313%
5064 · MCLE Fees Paid	28,266	30,073	26,605	(3,468)	113%	45,998	65%
5070 · Equipment Rental	69,497	40,643	30,325	(10,319)	134%	37,882	107%
5075 · Food & Bev-external costs only	286,555	337,440	265,943	(71,498)	127%	433,402	78%
5076 · Food & beverage - internal only	39,146	42,573	42,189	(384)	101%	54,759	78%
5079 · Soft Drinks	4,250	3,636	4,359	723	83%	6,052	60%
5084 · In Kind Exp-Facilities & other	4	-	-	-	-	-	-
5085 · Misc. Program Expense	7	-	-	-	-	-	0%
5090 · Commission Expense	38,002	34,946	41,017	6,071	85%	51,990	67%
5095 · Wills for Heroes	-	1,962	-	(1,962)	-	-	0%
5100 · Wellness Benefits	237,116	172,965	187,500	14,535	92%	250,000	69%
5702 · Travel - Lodging	20,380	24,605	16,855	(7,750)	146%	22,130	111%
5703 · Travel - Transportation/Parking	5,941	17,040	7,290	(9,750)	234%	10,657	160%
5704 · Travel - Mileage Reimbursement	4,779	5,901	5,539	(362)	107%	7,661	77%
5705 · Travel - Per Diems	3,157	5,305	3,919	(1,385)	135%	4,253	125%
5706 · Travel - Meals	1	-	-	-	-	-	0%
5707 · Travel - Commission Mtgs	32,013	11,301	16,201	4,899	70%	27,500	41%
5805 · ABA Annual Meeting	13,227	26,724	23,882	(2,842)	112%	23,882	112%
5810 · ABA Mid Year Meeting	10,501	12,608	16,260	3,652	78%	17,500	72%
5815 · Commission/Education	6,375	6,000	2,434	(3,566)	247%	6,375	94%
5820 · ABA Annual Delegate	4,859	2,407	6,250	3,843	39%	6,250	39%
5830 · Western States Bar Conference	4,273	2,400	2,294	(106)	105%	7,575	32%
5840 · President's Expense	13,500	13,500	13,500	-	100%	18,000	75%
5841 · President's Reimbursement	-	-	-	-	-	-	0%
5845 · Reg Reform Task Force	-	-	-	-	-	-	0%
5850 · Leadership Academy	11,552	11,700	13,424	1,724	87%	16,000	73%
5865 · Retreat	25,754	26,416	26,254	(162)	101%	26,254	101%
5866 · Wellbeing Committee	48,250	19,250	28,181	8,931	68%	33,000	58%
5960 · Overhead Allocation - Seminars	-	-	458	458	0%	1,345	0%
5970 · Event Revenue Sharing - 3rd Pty	28,455	25,598	27,003	1,405	95%	81,399	31%
Total Program Service Expenses	1,443,061	1,335,855	1,282,701	(53,154)	104%	1,780,264	75%
Salaries & Benefit Expenses							
5510 · Salaries/Wages	2,763,408	2,878,791	2,815,036	(63,756)	102%	3,735,962	77%
5605 · Payroll Taxes	215,636	210,252	215,350	5,097	98%	285,801	74%
5610 · Health Insurance	238,709	290,294	251,744	(38,550)	115%	347,233	84%
5620 · Health Ins/Medical Reimb	11,606	15,831	12,202	(3,630)	130%	16,264	97%
5630 · Dental Insurance	13,197	13,704	14,228	525	96%	18,971	72%
5640 · Life & LTD Insurance	16,400	19,581	15,854	(3,727)	124%	21,091	93%
5645 · Workman's Comp Insurance	2,554	2,561	2,544	(17)	101%	3,343	77%
5650 · Retirement Plan Contributions	206,638	256,331	265,532	9,201	97%	352,414	73%
5655 · Retirement Plan Fees & Costs	11,959	13,069	11,765	(1,304)	111%	15,699	83%
5660 · Training/Development	5,775	9,668	5,735	(3,932)	169%	6,660	145%
66000 · Payroll Expenses	0	0	4	4	0%	5	0%
Total Salaries & Benefit Expenses	3,485,882	3,710,083	3,609,994	(100,089)	103%	4,803,443	77%
General & Administrative Expenses							
6680 · Commercial Credit Card Rebate	(2,140)	(2,083)	(1,527)	556	136%	(3,372)	62%
7025 · Office Supplies	12,593	5,906	12,188	6,282	48%	16,695	35%
7015 · Office Equip Repairs	-	-	-	-	-	-	0%
7033 · Operating Meeting Supplies	3,467	3,257	3,674	417	89%	4,855	67%
7035 · Postage/Mailing, net	52,847	53,298	54,091	794	99%	67,356	79%
7040 · Copy/Printing Expense	113,121	104,191	118,582	14,391	88%	142,355	73%
7040 · Copy/Printing Expense - Other	-	-	-	-	-	-	0%
7041 · Copy/Print revenue	(5,248)	(5,623)	(7,384)	(1,761)	76%	(8,998)	62%
4094 · Copy/Print revenue	-	-	-	-	-	-	0%
7045 · Internet Service	1,666	2,042	1,675	(368)	122%	2,392	85%
7050 · Computer Maintenance	166,618	158,621	173,140	14,519	92%	231,566	68%

Utah State Bar Income Statement - Consolidated By Account March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
7055 · Computer Supplies & Small Equip	12,458	1,877	7,603	5,727	25%	8,015	23%
7089 · Membership Database Fees	107,269	124,711	104,373	(20,338)	119%	138,601	90%
7100 · Telephone	25,549	24,687	20,955	(3,732)	118%	28,616	86%
7105 · Advertising	619	1,596	753	(844)	212%	753	212%
7110 · Publications/Subscriptions	7,384	7,545	8,140	595	93%	10,853	70%
7115 · Public Relations	-	-	-	-	-	-	0%
7120 · Membership/Dues	12,145	11,830	12,559	729	94%	13,812	86%
7135 · Bank Service Charges	2,046	1,820	1,706	(113)	107%	2,275	80%
7136 · ILM Service Charges	15,205	16,167	15,193	(974)	106%	19,582	83%
7140 · Credit Card Merchant Fees	93,327	92,278	103,531	11,253	89%	247,982	37%
7140 · Credit Card Merchant Fees - Other	-	-	-	-	-	-	0%
7141 · Credit Card surcharge	(2,997)	(3,950)	(2,749)	1,201	144%	(3,805)	104%
7150 · E&O/Off & Dir Insurance	55,238	54,674	55,437	762	99%	73,915	74%
7160 · Audit Expense	43,291	44,550	45,022	472	99%	45,022	99%
7170 · Lobbying Rebates	-	-	-	-	-	50	0%
7175 · O/S Consultants	68,025	96,415	52,662	(43,753)	183%	73,935	130%
7176 · Bar Litigation	9,441	34,903	10,697	(24,206)	326%	12,216	286%
7177 · UPL	5,563	-	5,785	5,785	0%	5,785	0%
7179 · Payroll Adm Fees	10,120	7,054	9,420	2,365	75%	12,559	56%
7180 · Administrative Fee Expense	1,014	972	969	(3)	100%	1,296	75%
7190 · Lease Interest Expense	1,769	1,271	1,236	(35)	103%	1,595	80%
7191 · Lease Sales Tax Expense	-	-	-	-	-	-	0%
7195 · Other Gen & Adm Expense	12,261	6,982	10,969	3,987	64%	16,513	42%
Total General & Administrative Expenses	822,649	844,993	818,701	(26,292)	103%	1,165,793	72%
In Kind Expenses							
7103 · InKind Contrib-UDR & all other	20,458	19,242	19,091	(152)	101%	24,754	78%
Total In Kind Expenses	20,458	19,242	19,091	(152)	101%	24,754	78%
Building Overhead Expenses							
6015 · Janitorial Expense	25,737	24,777	25,874	1,097	96%	35,615	70%
6020 · Heat	16,347	16,004	20,384	4,381	79%	25,844	62%
6025 · Electricity	43,034	46,959	43,291	(3,668)	108%	58,698	80%
6030 · Water/Sewer	11,967	18,911	12,327	(6,584)	153%	15,775	120%
6035 · Outside Maintenance	10,744	10,777	12,849	2,072	84%	19,105	56%
6040 · Building Repairs	8,594	8,163	9,449	1,286	86%	12,849	64%
6045 · Bldg Mtncn Contracts	29,902	30,560	31,759	1,199	96%	39,327	78%
6050 · Bldg Mtncn Supplies	-	-	-	-	-	-	0%
6055 · Real Property Taxes	17,800	19,745	18,830	(916)	105%	25,018	79%
6060 · Personal Property Taxes	1,564	1,575	1,508	(67)	104%	2,014	78%
6065 · Bldg Insurance/Fees	16,320	17,901	17,292	(610)	104%	23,638	76%
6070 · Building & Improvements Depre	81,973	86,867	84,482	(2,385)	103%	113,495	77%
6075 · Furniture & Fixtures Depre	16,205	16,607	16,991	384	98%	22,655	73%
7065 · Computers, Equip & Sftwre Depr	32,464	32,680	32,523	(157)	100%	43,710	75%
Total Building Overhead Expenses	312,652	331,526	327,557	(3,969)	101%	437,742	76%
Total Expenses	6,084,702	6,241,700	6,058,044	(183,656)	103%	8,208,624	76%
Other							
4300 · Gain (Loss) - Disposal Of Assets	(231)	-	-	-	-	-	0%
4120 · Grant Income	68,140	75,700	10,000	65,700	757%	10,000	757%
	67,909	75,700	10,000	65,700	757%	10,000	757%
Net Profit (Loss)	\$ 1,045,808	1,055,620	\$ 1,059,456	\$ (3,836)	100%	\$ (318,175)	-332%

Utah State Bar Admissions March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4001 · Admissions - Student Exam Fees	192,150	157,425	197,742	(40,317)	80%	197,793	80%
4002 · Admissions - Attorney Exam Fees	43,775	45,050	47,928	(2,878)	94%	48,393	93%
4003 · Admissions - Retake Fees	23,900	24,650	19,316	5,334	128%	30,066	82%
4004 · Admissions - Laptop Fees	89,400	81,000	86,146	(5,146)	94%	91,542	88%
4005 · Admissions - Application Forms	6,000	-	2,825	(2,825)	0%	6,120	0%
4006 · Transfer App Fees	66,450	77,425	65,363	12,062	118%	92,905	83%
4008 · Attorney - Motion	113,050	108,800	111,068	(2,268)	98%	148,647	73%
4009 · House Counsel	11,900	15,300	14,567	733	105%	17,688	86%
4013 · Admissions - Alternate Path	-	9,350	-	9,350	-	-	-
4095 · Miscellaneous Income	3,420	3,235	3,792	(557)	85%	5,411	60%
4096 · Late Fees	16,600	-	-	-	-	-	-
4200 · Seminar Profit/Loss	-	(59)	-	(59)	-	-	-
Total Revenue	566,645	522,177	548,746	(26,569)	95%	638,565	89%
Expenses							
Program Services	166,638	120,545	127,331	6,786	95%	138,290	87%
Salaries & Benefits	263,851	261,467	222,833	(38,634)	117%	296,568	88%
General & Administrative	68,363	70,085	71,408	1,323	98%	92,907	75%
Building Overhead	17,069	14,843	17,933	3,090	83%	23,903	62%
Total Expenses	515,922	466,940	439,505	(27,435)	106%	551,668	85%
Net Profit (Loss)	\$ 50,723	\$ 55,236	\$ 109,241	\$ (54,005)	51%	\$ 86,897	64%

**Utah State Bar
NLTP
March 31, 2026**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4020 · NLTP Fees	57,750	58,050	55,003	3,047	106%	74,576	78%
4081 · CLE - Registrations	-	-	-	-	-	-	-
4096 · Late Fees	-	-	-	-	-	-	-
4200 · Seminar Profit/Loss	-	(371)	-	(371)	-	-	-
Total Revenue	57,750	57,679	55,003	2,676	105%	74,576	77%
Expenses							
Program Services	793	446	782	336	57%	782	57%
Salaries & Benefits	43,644	39,450	37,791	(1,659)	104%	50,046	79%
General & Administrative	13,863	13,748	14,238	491	97%	19,129	72%
Building Overhead	1,202	1,259	1,263	4	100%	1,684	75%
Total Expenses	59,503	54,903	54,074	(828)	102%	71,640	77%
Net Profit (Loss)	\$ (1,753)	2,777	\$ 929	\$ 1,848	299%	\$ 2,936	95%

**Utah State Bar
LPP
March 31, 2026**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4004 · Admissions - Laptop Fees	603	460	603	(143)	76%	603	76%
4011 · Admissions LPP	900	1,973	652	1,321	303%	1,448	136%
4024 · Lic Fees LPP	6,275	8,900	5,899	3,001	151%	6,275	142%
4096 · Late Fees	-	350	-	350		-	
Total Revenue	7,778	11,683	7,153	4,530	163%	8,325	140%
Expenses							
Program Services	16,550	14,165	17,100	2,935	83%	17,100	83%
Salaries & Benefits	27,141	36,327	37,124	797	98%	49,321	74%
General & Administrative	5,137	5,117	5,509	392	93%	7,280	70%
Building Overhead	1,202	1,259	1,263	4	100%	1,684	75%
Total Expenses	50,030	56,868	60,996	4,127	93%	75,385	75%
Net Profit (Loss)	\$ (42,253)	(45,186)	\$ (53,843)	\$ 8,657	84%	\$ (67,060)	67%

Utah State Bar OPC March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4095 · Miscellaneous Income	2,600	1,050	3,680	(2,630)	29%	3,892	27%
4200 · Seminar Profit/Loss	29,065	22,872	19,274	3,598	119%	41,379	55%
Total Revenue	31,665	23,922	22,954	968	104%	45,272	53%
Expenses							
Program Services	12,925	12,396	18,899	6,503	66%	22,973	54%
Salaries & Benefits	1,104,781	1,225,187	1,183,599	(41,587)	104%	1,576,460	78%
General & Administrative	100,305	100,916	105,569	4,653	96%	139,397	72%
Building Overhead	57,177	59,884	60,070	186	100%	80,069	75%
Total Expenses	1,275,189	1,398,383	1,368,137	(30,246)	102%	1,818,899	77%
Net Profit (Loss)	\$ (1,243,524)	\$ (1,374,461)	\$ (1,345,183)	\$ (29,278)	102%	\$ (1,773,627)	77%

Utah State Bar CLE March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	45,700	102,765	39,236	63,529	262%	54,819	187%
4054 · Meeting - Material Sales	-	1,600	-	1,600		-	
4081 · CLE - Registrations	378,329	319,127	342,394	(23,267)	93%	618,305	52%
4082 · CLE - Video Library Sales	22,969	23,175	10,548	12,627	220%	45,000	52%
4095 · Miscellaneous Income	-	-	-	-		-	
4104 · In Kind Rev-Facilities & Other	1,100	-	-	-		-	
4200 · Seminar Profit/Loss	(22,421)	25,589	4,590	20,998	557%	4,909	521%
Total Revenue	425,676	472,256	396,769	75,486	119%	668,214	71%
Expenses							
Program Services	245,265	281,828	177,468	(104,360)	159%	438,046	64%
Salaries & Benefits	129,373	146,937	112,324	(34,613)	131%	149,452	98%
General & Administrative	37,032	30,211	28,901	(1,309)	105%	42,968	70%
Building Overhead	9,792	10,567	10,286	(282)	103%	13,687	77%
Total Expenses	421,462	469,543	328,979	(140,564)	143%	644,152	73%
Net Profit (Loss)	\$ 4,214	\$ 2,712	\$ 67,790	\$ (65,078)	4%	\$ 24,062	11%

Utah State Bar Summer Convention March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	39,990	-	40,790	(40,790)	0%	40,790	0%
4052 · Meeting - Sponsor Revenue	2,250	1,000	2,295	(1,295)	44%	2,295	44%
4053 · Meeting - Vendor Revenue	-	-	-	-	-	-	-
4054 · Meeting - Material Sales	-	-	-	-	-	-	-
4055 · Meeting - Sp Ev Registration	-	-	-	-	-	-	-
4081 · CLE - Registrations	-	16,667	-	16,667	-	-	-
4095 · Miscellaneous Income	10,000	-	10,000	(10,000)	0%	10,000	0%
Total Revenue	52,240	17,667	53,085	(35,418)	33%	53,085	33%
Expenses							
Program Services	36,345	935	2,487	1,552	38%	2,487	38%
Salaries & Benefits	406	513	414	(98)	124%	414	124%
General & Administrative	2,262	2,025	2,618	593	77%	2,618	77%
In Kind	1,000	-	-	-	-	-	-
Building Overhead	-	-	-	-	-	-	-
Total Expenses	40,013	3,472	5,519	2,047	63%	5,519	63%
Net Profit (Loss)	\$ 12,227	\$ 14,195	\$ 47,566	\$ (33,371)	30%	\$ 47,566	30%

Utah State Bar Fall Forum March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	80,590	92,810	100,000	(7,190)	93%	100,000	93%
4052 · Meeting - Sponsor Revenue	21,600	8,700	12,000	(3,300)	73%	12,000	-
4053 · Meeting - Vendor Revenue	14,880	24,050	18,000	6,050	134%	18,000	134%
4055 · Meeting - Sp Ev Registration	-	-	-	-	0%	-	-
4095 · Miscellaneous Income	15,000	-	10,000	(10,000)	0%	10,000	-
Total Revenue	132,070	125,560	140,000	(14,440)	90%	140,000	90%
Expenses							
Program Services	111,445	91,296	113,588	22,292	80%	113,588	80%
Salaries & Benefits	2,399	2,057	2,471	414	83%	2,471	83%
General & Administrative	3,037	4,159	5,860	1,701	71%	5,860	71%
In Kind	3,000	1,800	3,000	1,200	60%	3,000	-
Building Overhead	-	-	-	-	-	-	-
Total Expenses	119,881	99,312	124,918	25,607	80%	124,918	80%
Net Profit (Loss)	\$ 12,189	\$ 26,249	\$ 15,082	\$ 11,167	174%	\$ 15,082	174%

Utah State Bar Spring Convention March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4051 · Meeting - Registration	107,360	99,420	114,680	(15,260)	87%	115,000	86%
4052 · Meeting - Sponsor Revenue	16,400	14,200	16,000	(1,800)	89%	16,000	89%
4053 · Meeting - Vendor Revenue	22,080	17,400	22,000	(4,600)	79%	22,000	79%
4054 · Meeting - Material Sales	-	-	-	-	0%	-	0%
4055 · Meeting - Sp Ev Registration	4,858	1,480	3,959	(2,479)	37%	4,000	37%
4095 · Miscellaneous Income	15,000	-	10,000	(10,000)	0%	10,000	0%
Total Revenue	165,698	132,500	166,639	(34,139)	80%	167,000	79%
Expenses							
Program Services	95,403	103,230	105,370	2,139	98%	113,684	91%
Salaries & Benefits	3,630	4,245	3,710	(535)	114%	3,710	114%
General & Administrative	4,024	4,551	6,455	1,904	70%	6,476	70%
In Kind	3,000	3,000	3,000	-	100%	-	0%
Building Overhead	-	-	-	-	-	-	-
Total Expenses	106,057	115,026	118,534	3,508	97%	123,870	93%
Net Profit (Loss)	\$ 59,641	\$ 17,474	\$ 48,104	\$ (30,630)	36%	\$ 43,130	41%

Utah State Bar Member Services March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	66,535	113,582	113,584	(2)	100%	113,584	100%
4052 · Meeting - Sponsor Revenue	-	20,550	-	20,550		-	
4061 · Advertising Revenue	211,527	193,400	216,695	(23,294)	89%	262,950	74%
4071 · Mem Benefits - Lexis	935	618	-	618		-	
4072 · Royalty Inc - Bar J, MBNA, LM,M	5,127	10,196	5,618	4,578	181%	7,778	131%
4081 · CLE - Registrations	-	1,899	-	1,899		-	
4095 · Miscellaneous Income	-	-	-	-		-	
4120 · Grant Income	10,000	-	-	-		-	
4200 · Seminar Profit/Loss	(21)	-	-	-		-	
Total Revenue	294,104	340,245	335,897	4,348	101%	384,312	89%
Expenses							
Program Services	426,471	393,511	410,401	16,890	96%	541,694	73%
Salaries & Benefits	169,922	177,651	198,071	20,420	90%	261,471	68%
General & Administrative	163,178	164,008	163,389	(619)	100%	201,088	82%
In Kind	847	-	847	847	0%	847	0%
Building Overhead	11,457	12,311	12,035	(276)	102%	16,018	77%
Total Expenses	771,874	747,481.69	784,743	37,261	95%	1,021,118	73%
Net Profit (Loss)	\$ (477,771)	\$ (407,237)	\$ (448,846)	\$ 41,609	91%	\$ (636,806)	64%

**Utah State Bar
Public Services
March 31, 2026**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4052 · Meeting - Sponsor Revenue	8,500	9,750	7,500	2,250	130%	7,500	130%
4053 · Meeting - Vendor Revenue	500	-	-	-	-	-	-
4063 · Modest Means revenue	7,350	(150)	6,827	(6,977)	-2%	8,754	-2%
4095 · Miscellaneous Income	40	30	40	(10)	75%	40	75%
4120 · Grant Income	58,140	60,200	10,000	50,200	602%	10,000	602%
4200 · Seminar Profit/Loss	-	-	1,015	(1,015)	0%	1,015	0%
Total Revenue	74,530	69,830	25,382	44,448	275%	19,809	353%
Expenses							
Program Services	135,126	116,618	119,460	2,842	98%	132,547	88%
Salaries & Benefits	290,054	319,384	299,863	(19,521)	107%	399,846	80%
General & Administrative	37,857	38,529	39,046	516	99%	51,543	75%
Building Overhead	8,916	11,614	9,368	(2,246)	124%	12,486	93%
Total Expenses	471,953	486,146	467,737	(18,409)	104%	596,423	82%
Net Profit (Loss)	\$ (397,423)	\$ (416,316)	\$ (442,355)	\$ 26,040	94%	\$ (576,614)	72%

**Utah State Bar
Bar Operations
March 31, 2026**

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4010 · Section/Local Bar Support fees	15,888	19,444	16,206	3,238	120%	16,206	120%
4021 · Lic Fees > 3 Years	3,971,240	4,062,490	4,061,319	1,171	100%	4,085,659	99%
4022 · Lic Fees < 3 Years	235,110	274,655	238,010	36,645	115%	260,788	105%
4023 · Lic Fees - House Counsel	62,865	61,190	65,442	(4,252)	94%	67,211	91%
4024 · Lic Fees LPP	-	-	-	-	-	-	-
4025 · Pro Hac Vice Fees	156,300	197,075	163,010	34,065	121%	224,829	88%
4026 · Lic Fees - Inactive/FS	120,160	121,005	122,762	(1,757)	99%	123,528	98%
4027 · Lic Fees - Inactive/NS	220,185	228,000	225,252	2,748	101%	225,574	101%
4029 · Prior Year Lic Fees	-	-	-	-	-	-	-
4030 · Certs of Good Standing	15,820	19,040	16,166	2,874	118%	22,379	85%
4051 · Meeting - Registration	13,100	-	-	-	-	-	-
4052 · Meeting - Sponsor Revenue	11,100	-	-	-	-	-	-
4060 · E-Filing Revenue	-	37,525	-	37,525	-	8,000	469%
4061 · Advertising Revenue	-	1,200	-	1,200	-	-	-
4095 · Miscellaneous Income	692	14,407	478	13,929	3014%	500	2881%
4096 · Late Fees	58,500	49,400	56,943	(7,543)	87%	58,500	84%
4200 · Seminar Profit/Loss	(571)	-	-	-	-	-	-
Investment Income	308,520	275,854	262,500	13,354	105%	350,000	79%
Total Revenue	5,188,909	5,361,285	5,228,086	133,199	103%	409,000	1269%
Expenses							
Program Services	142,171	138,806	126,271	(12,534)	110%	172,852	80%
Salaries & Benefits	1,180,873	1,216,906	1,233,007	16,102	99%	1,642,101	74%
General & Administrative	356,184	380,280	345,768	(34,512)	110%	554,501	69%
In Kind	1,475	3,444	2,252	(1,192)	153%	3,003	115%
Building Overhead	53,186	56,463	55,880	(583)	101%	74,481	76%
Total Expenses	1,733,890	1,795,899	1,763,179	(32,720)	102%	2,446,937	73%
Other Income/Expense							
4300 · Gain (Loss) - Disposal Of Assets	(231)	-	-	-	-	-	n/a
4120 · Grant Income	-	15,500	-	15,500	-	-	n/a
Net Profit (Loss)	\$ 3,454,788	\$ 3,580,886	\$ 3,464,907	\$ 115,979	103%	\$ (2,037,937)	-176%

Utah State Bar Facilities March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4039 · Room Rental-All parties	44,775	39,560	44,491	(4,931)	89%	58,650	67%
4042 · Food & Beverage Rev-All Parties	54,830	63,887	60,558	3,328	105%	82,523	77%
4043 · Setup & AV charges-All parties	1,072	1,321	1,126	195	117%	1,126	117%
4090 · Tenant Rent	31,500	31,500	31,500	-	100%	42,000	75%
4095 · Miscellaneous Income	-	-	-	-	-	-	-
4103 · In - Kind Revenue - UDR	-	-	-	-	-	-	-
Total Revenue	132,177	136,267	137,674	(1,407)	99%	184,299	74%
Expenses							
Program Services	53,926	61,393	63,494	2,101	97%	84,171	73%
Salaries & Benefits	120,407	125,967	128,010	2,044	98%	170,840	74%
General & Administrative	20,544	22,326	21,368	(958)	104%	28,027	80%
In Kind	11,136	10,998	9,992	(1,006)	110%	14,904	74%
Building Overhead	146,525	153,877	153,027	(850)	101%	205,154	75%
Total Expenses	352,539	374,561	375,892	1,331	100%	503,097	74%
Net Profit (Loss)	\$ (220,362)	(238,293)	\$ (238,217)	\$ (76)	100%	\$ (318,798)	75%

Utah State Bar Innovation in Law March 31, 2026

	Actual LYTD	Actual YTD	Budget YTD	Fav (Unfav) variance	% of Budget	Total Budget	YTD % of Tot Budget
Revenue							
4005 · Admissions - Application Forms	-	10,750	111	10,639	9673%	1,500	717%
4095 · Miscellaneous Income	-	-	-	-		-	
Total Revenue	-	10,750	111	10,639	9673%	1,500	717%
Expenses							
Program Services	-	686	50	(636)	1373%	2,050	33%
Salaries & Benefits	149,402	153,993	150,776	(3,217)	102%	200,744	77%
General & Administrative	10,863	9,039	8,571	(467)	105%	10,627	85%
In Kind	-	-	-	-		-	
Building Overhead	6,124	9,448	6,434	(3,015)	147%	8,576	110%
Total Expenses	166,389	173,167	165,831	(7,335)	104%	221,998	78%
Net Profit (Loss)	\$ (166,389)	\$ (162,417)	\$ (165,720)	\$ 3,303	98%	\$ (220,498)	74%

Utah State Bar Balance Sheet

	3/31/2026
ASSETS	
Current Assets	
Cash in Bank	102,029
Invested Funds	6,078,676
Total Cash/Investments	6,180,705
Accounts Receivable	100,558
Prepaid Expenses	365,325
A/R - Sections	40,677
Total Other Current Assets	506,560
Total Current Assets	6,687,265
Fixed Assets	
Property & Equipment	5,336,459
Accumulated Depreciation	(4,545,173)
Land	633,142
Total Fixed Assets	1,424,428
TOTAL ASSETS	8,111,693
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
AP Trade	185,208
Other Accounts Payable	43,951
Accrued Payables	575,342
Cap Lease Oblig - ST	3,535
A/P - Sections	-
Deferred Revenue	84,083
Total Current Liabilities	892,119
Long Term Liabilities	
Capital Lease Oblig	1,045
Total Long Term Liabilities	1,045
Total Liabilities	893,165
Equity	
Unrestricted Net Assets (R/E)	6,162,908
Fund Balance - Current Year	1,055,620
Total Equity	7,218,528
TOTAL LIABILITIES & EQUITY	\$ 8,111,693

Balance Sheet Classification

ILM-UT ST BAR (3176)

Base Currency: USD As of 03/31/2026

Dated: 04/13/2026

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
38141WZ73	GOLDMAN:FS GOVT INST	353,147.13	AAA	3.550	03/31/2026	3.550	3.550	353,147.13	0.00	1.0000	0.00	353,147.13
CCYUSD	Receivable	1,066.79	AAA	0.000	03/31/2026	0.000	0.000	1,066.79	0.00	1.0000	0.00	1,066.79
—	—	354,213.92	AAA	—	03/31/2026	3.539	3.539	354,213.92	0.00	1.0000	0.00	354,213.92
ST												
59217GBY4	METROPOLITAN LIFE GLOBAL FUNDING I	400,000.00	AA-	3.450	12/18/2026	4.148	4.335	398,058.06	-538.06	99.3800	3,948.33	401,468.33
20030NBY6	COMCAST CORP	118,000.00	A-	3.300	02/01/2027	3.821	4.196	117,499.19	-360.59	99.2700	649.00	117,787.60
02685WDZ1	AMERICAN HONDA FINANCE CORP	400,000.00	A-	1.300	09/09/2026	4.208	4.409	395,016.24	-376.24	98.6600	317.78	394,957.78
04685A3R0	ATHENE GLOBAL FUNDING	380,000.00	A+	5.339	01/15/2027	4.554	4.289	382,285.43	752.29	100.7994	4,283.06	387,320.78
3133ERQW4	FEDERAL FARM CREDIT BANKS FUNDING CORP	800,000.00	AA+	3.770	08/26/2026	3.773	3.641	800,000.00	402.40	100.0503	2,863.78	803,266.18
—	—	2,098,000.00	AA-	—	10/24/2026	4.072	4.068	2,092,858.92	-120.20	—	12,061.95	2,104,800.67

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	43,946.280	0.00	30.00	0.0100	0.00	30.00
05348EBC2	AVALONBAY COMMUNITIES INC	329,000.00	A-	3.200	01/15/2028	3.895	4.280	325,139.24	-2,209.94	98.1548	2,222.58	325,151.87
05565ECA1	BMW US CAPITAL LLC	403,000.00	A	3.450	04/01/2027	4.475	4.257	399,003.62	846.53	99.2184	6,951.75	406,801.90
233853AM2	DAIMLER TRUCK FINANCE NORTH AMERICA LLC	365,000.00	A-	3.650	04/07/2027	4.161	4.400	363,164.27	-861.25	99.2611	6,439.21	368,742.22
09261BAJ9	BLACKSTONE HOLDINGS FINANCE CO LLC	305,000.00	A+	5.900	10/03/2027	4.081	4.467	313,026.27	-1,732.90	102.0694	7,397.94	318,691.31
57629TBS5	MASSMUTUAL GLOBAL FUNDING II	250,000.00	AA+	4.409	04/09/2027	4.132	4.094	250,601.87	95.98	100.2791	2,510.62	253,208.37
06417Y6S3	BANK OF NOVA SCOTIA	165,000.00	A	4.465	08/15/2027	4.333	4.320	165,215.62	5.48	100.1340	941.26	166,162.36
61690J9F0	MORGAN STANLEY BANK NA	250,000.00	AA-	4.354	10/15/2027	4.161	4.374	250,207.72	-428.72	99.9116	2,297.95	252,076.95
46849CJN2	JACKSON NATIONAL LIFE GLOBAL FUNDING	228,000.00	A	4.934	01/14/2028	4.326	4.492	229,082.65	-661.53	100.1847	2,256.55	230,676.67
44891ADU8	HYUNDAI CAPITAL AMERICA	397,000.00	A-	4.875	06/23/2027	4.593	4.531	398,319.67	267.94	100.3999	5,268.52	403,856.12
313096V60	FEDERAL HOME LOAN BANKS	570,000.00	AA+	4.570	07/08/2030	4.570	4.633	570,000.00	-1,406.19	98.7533	6,005.74	574,599.55
95000N2Q1	WELLS FARGO & CO	320,000.00	A+	5.025	08/02/2027	5.437	5.737	318,303.08	-1,273.94	99.0716	2,635.46	319,664.58
—	—	3,882,000.00	A+	—	01/17/2028	4.406	4.892	3,582,063.98	-7,328.65	—	44,926.59	3,619,861.92

Identifier	Description	Current Units	Rating	Coupon	Effective Maturity	Book Yield	Yield	Base Book Value	Base Net Total Unrealized Gain/Loss	Market Price	Base Accrued Balance	Base Market Value + Accrued
—	—	6,334,213.92	A+	—	07/07/2027	4.240	4.528	6,029,138.61	-7,448.85	—	56,988.55	6,078,676.52

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

UTAH STATE BAR
Membership Statistics
March 31, 2026

<u>STATUS</u>	<u>03/31/25</u>	<u>03/31/26</u>	<u>Change</u>
Active	9,400	9,598	198
Active under 3 years	1,111	1,263	152
Active Emeritus	373	419	46
In House Counsel	151	137	(14)
Foreign Legal Counsel	3	3	-
LPP	35	46	11
Military Spouse	-	-	-
Subtotal - Active	11,073	11,466	393
Inactive - Full Service	828	838	10
Inactive - No Service	2,048	2,077	29
Inactive Emeritus	549	622	73
Inactive House Counsel	17	26	9
Inactive LPP	3	2	(1)
Subtotal - Inactive	3,445	3,565	120
Total Active and Inactive	14,518	15,031	513
 <u>Supplemental Information</u>			
Paralegals	179	210	31
 <u>Active Attorneys by Region</u>			
1st Division (Logan - Brigham)	224	223	(1)
2nd Division (Davis - Weber)	1,071	1,076	5
3rd Division (Salt Lake)	5,785	5,960	175
4th Division (Utah)	1,535	1,588	53
5th Division (Southern Utah)	622	633	11
Out of State	1,836	1,986	150
Total Active Attorneys	11,073	11,466	393



Utah Office of Professional Conduct

Annual Report
2025



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I. Introduction

This report addresses the work of the Utah Office of Professional Conduct (“OPC”) over the year 2025. The Utah Supreme Court Rules of Professional Practice describe the OPC’s two-fold mandate as maintaining “the high standard of professional conduct required of those who undertake the discharge of professional responsibilities as Lawyers”¹ and protecting “the public and the administration of justice from those [Lawyers] who have demonstrated by their conduct that they are unable or unlikely to properly discharge their professional responsibilities.” Sup. Ct. R. Prof’l Prac. 1-501(a). To that end, the OPC’s responsibilities are to screen, investigate and prosecute lawyers for violations of the Utah Rules of Professional Conduct. *See, e.g., id.* 1-521(a)(1)-(4).

The OPC’s most significant challenge for 2025 was a substantial increase in the number of complaints filed against Utah attorneys and licensed paralegal practitioners. As explained below, the office received over 500 more complaints in 2025 than in 2024. As a result, the OPC’s overall caseload has increased, its existing resources and employees have been taxed, and backlog has continued, if not worsened. For these and related reasons, the OPC aims to add an attorney to its staff within the next year, and it expects that ongoing assessments will be required to assess the need for additional personnel.

II. Types of Cases Handled by the OPC

A. Administrative Cases

The OPC opens cases against individual lawyers based on the following types of events and information:

- complaints filed by individuals, judges, or law firms;
- information reported by lawyers regarding their own conduct (“lawyer self-reports”);
- information gleaned from media or court sources (“media/court cases”); and
- reports of insufficient funds on attorney IOLTA accounts (“NSF cases”).

With respect to the first category, the OPC conducts an initial screening of a complaint to determine whether additional investigation and/or prosecution is warranted. If it is clear from the face of a complaint that the allegations do not establish probable cause that a lawyer has violated the Rules of Professional Conduct, the OPC will dismiss the complaint. Most complaints submitted to the OPC are dismissed at the initial screening phase. For cases that are not dismissed, the OPC will commence an investigation and, if appropriate, prepare a Notice to the

¹ The term “Lawyer” includes both licensed attorneys and licensed paralegal practitioners (“LPPs”), who are also subject to the OPC’s jurisdiction. *See* Sup. Ct. R. Prof’l Prac. 1-502(k).

respondent identifying the rules the OPC alleges the respondent has violated.² Once the lawyer has had an opportunity to respond to the Notice, the OPC will present the case for a hearing before a screening panel of the Utah Supreme Court's Ethics and Discipline Committee (the "Committee"). Upon conducting a hearing, the screening panels have the authority to dismiss a case, impose lower-level discipline in the form of a private admonition or public reprimand, or instruct the OPC to file a case against a lawyer in district court.

As to cases that fall within the latter three categories, the OPC opens cases to investigate the facts or monitor developments but does not prosecute the cases or prepare a complaint unless the allegations and facts suggest that a lawyer has violated the Rules of Professional Conduct. For example, with respect to lawyer self-reports, the OPC sometimes determines that the purported misconduct does not rise to the level of a violation of the Rules of Professional Conduct or does not otherwise warrant discipline. Similarly, with respect to media/court matters, the OPC may discover that criminal charges are being contemplated or have been filed against a lawyer, but it may elect to decline to prosecute the case where, for example, the criminal charges are ultimately dismissed or where the lawyer successfully completes a plea in abeyance as to a less-serious criminal charge. The same is true when the OPC receives a report of insufficient funds in an IOLTA account from a financial institution, i.e., the OPC may elect not to pursue such a case when, for example, a lawyer sufficiently explains the reason for the overdraft and demonstrates that no misuse of client funds occurred.

This report refers to cases at the screening, investigation, and screening panel phases as "Administrative Cases."

B. Cases in Utah Courts

The OPC also pursues cases in Utah courts, including in state district courts and the Utah Supreme Court. These cases include the following categories:

- Cases in which Committee screening panels have instructed the OPC to file an Action³ in district court under Supreme Court Rule of Professional Practice 1-531(i)(5)-(6);
- Cases in which the OPC seeks reciprocal discipline following the imposition of discipline against a lawyer in another jurisdiction under Rule 1-567;

² As defined in the Supreme Court Rules of Professional Practice, a "Notice" identifies the potential violations of the rules of Professional Conduct "raised by the Complaint as the OPC has preliminarily determined." Sup. Ct. R. Prof'l Prac. 1-502(n).

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

- Cases in which the OPC seeks interim discipline under Rule 1-563 (interim suspension for risk of harm or disability) or Rule 1-564(b) (interim suspension following a finding of guilt or entry of a plea to a crime “that reflects adversely on the Lawyer’s honesty, trustworthiness, or fitness to practice law”);
- Cases in which lawyers who have been placed on probation, suspended, or delicensed apply to terminate their probation or be reinstated or relicensed to practice of law under Rule 1-590 or 1-591;
- Cases in which the OPC seeks to transfer a lawyer to disability status under Rule 1-568; and
- Cases in which lawyers who are the subject of OPC investigation or litigation propose or agree to resign with discipline pending under Rule 1-566, which may only be accomplished with the consent of the Utah Supreme Court.

In addition to the foregoing categories, appeals of final discipline imposed by the Committee and of district court rulings—whether filed by the OPC or a lawyer respondent—are heard by the Utah Supreme Court. *See* Sup. Ct. R. Prof’l Prac. 1-535(a) & 1-536(f).

This report refers to cases pursued in Utah’s courts, including appeals before the Utah Supreme Court, as “court cases” or “Actions.”

III. OPC Personnel

The OPC is staffed by six Disciplinary Counsel and six paralegals. Three of the attorneys focus primarily on investigation and presentation of cases to screening panels of the Utah Supreme Court’s Ethics and Discipline Committee (the “Committee”), i.e., Administrative Cases, while the remaining three attorneys focus primarily on prosecuting disciplinary cases in the courts, i.e., Actions. The split between the two categories of attorneys is not absolute, however, in that all OPC Disciplinary Counsel participate to some degree in both Administrative and court cases as needed. Over the past year, the office has also been experimenting with different work allocations to see if efficiencies can be developed to improve case processing times.

One of the OPC’s six paralegals is devoted mainly to case intake, which involves logging all complaints, communicating with and assisting individuals who desire to file complaints, and assigning complaints to the appropriate OPC attorneys and paralegals. This paralegal also prepares initial drafts of all disciplinary history reports processed in the office. Two OPC paralegals are devoted primarily to assisting with Actions in district court and, when needed, appeals before the Utah Supreme Court. The remaining three paralegals assist mostly with Administrative Cases, although each has extra duties, including assisting with compiling the numbers for the OPC annual report, preparing summary review dismissal letters, preparing reports on discipline for the Utah Bar Journal, and alerting other jurisdictions of the imposition of discipline. One of the paralegals who assists with Administrative Cases is also designated and

has training as an investigator, which means that she assists with gathering information that may not otherwise be readily available through public resources.

IV. 2025 Case Numbers⁴

A. Administrative Cases

1. Administrative Cases Pending at the Beginning of 2025

As of January 1, 2025, the OPC had 335 cases that remained open and pending at the administrative level from prior years. This number was up by 36 from the start of 2024, at which point the OPC had 299 open and pending cases. The breakdown in the status of these cases is as follows:

Open Administrative Cases		
	1/1/2024	1/1/2025
Complaint-Open	284	273
Abeyance-Open	13	17
Diversion-Open	2	3
Complaint Voted Action	0	11
Complaint-Summary Review	0	31
	299	335

2. Administrative Cases Opened in 2025

In 2025, the OPC opened 1,334 new cases against 808 individual lawyers, including one lawyer who was the subject of 193 complaints. This number reflects an increase of 537 new cases as compared to the total number of cases opened in 2024, which was 797 new cases against 509 individual lawyers.

As reflected in the table below, of the 1,334 new cases opened in 2025, 1,310 were based on complaints filed with the OPC by clients, opposing parties or lawyers, law firms, or other individuals. Judges submitted seven complaints in 2025; lawyers reported their own conduct to the OPC in eleven cases; and, in six cases, the OPC prepared complaints based on information obtained from other sources, such as media reports and court dockets. This increase in the number of complaints is substantial and, as noted above, has increased the office's workload and taxed its resources.

⁴ The data presented in this report is intended to provide a general overview of the OPC's caseload and work performance. Although the OPC has made efforts to ensure accuracy, the data include certain errors and approximations due to software limitations and human error in data recording.

Case Type	Admin. Cases Opened in 2025	Admin. Cases Opened in 2024
Complaints	1,310	770
Complaints filed by Judges	7	1
Self-Reports	11	9
OPC-Initiated Complaints	6	17
Total:	1,334	797

3. Administrative Cases Pending at the End of 2025

As of December 31, 2025, the OPC had 490 open administrative cases. This is an increase of 155 cases from the beginning of 2025, at which point the OPC had 335 open cases (as noted above). As with the increased number of cases opened during the year, the increase in the number of cases that remained pending at the end of the year is substantial and reflective of the OPC's need for additional personnel.

Open Administrative Cases		
	1/1/2025	12/31/2025
Complaint-Open	273	379
Abeyance-Open	17	19
Diversion-Open	3	0
Complaint Voted Action	11	9
Complaint-Summary Review	31	83
	335	490

B. Court Cases

1. Court Cases Pending at the Beginning of 2025

The table below shows that, as of January 1, 2025, the OPC had twenty-five cases pending in Utah courts. Specifically, the OPC had seventeen Actions pending in district court; one case in which the OPC was seeking the imposition of reciprocal discipline under Rule 1-567; two cases in which lawyers were seeking reinstatement or readmission to the practice of law following a suspension or delicensure; one case in which the OPC was seeking interim discipline under Rule 1-564;⁵ two cases in which the OPC filed to appoint or be appointed as trustee for a lawyer's law practice; and two appeals pending before the Utah Supreme Court. This number was slightly down from the beginning of 2024, when the OPC had a total of thirty cases pending before Utah courts.

⁵ In addition to filing an Action at the direction of a Committee screening panel, the OPC may file directly in district court a petition for interim discipline based on a threat of serious harm to the public, *see* Sup. Ct. R. Prof'l Prac. 1-563, or a petition for interim suspension after a lawyer has been convicted of or pled guilty to "a felony or misdemeanor that reflects adversely on the Lawyer's honesty, trustworthiness, or fitness to practice law." *Id.* R. 1-564(b).

Open Court Cases		
	1/1/2024	1/1/2025
Action-Open	18	17
Reciprocal - Open	2	1
Reinstatement - Open	2	2
11-563 - Open	1	0
11-564 - Open	3	1
Trusteeship - Open	2	2
Supreme Court Appeal - Open	2	2
	30	25

2. Court Cases Opened in 2025

In 2025, the OPC filed or responded to a total of twenty-four cases in Utah's district courts. The OPC filed eleven Actions at the direction of Committee screening panels. The OPC also filed three cases in which the respondents agreed to waive their hearings before Committee screening panels, in anticipation of stipulating to discipline before a district court. In addition, the OPC filed three cases under Rule 1-538 seeking to appoint the OPC as trustee for the law practices of deceased lawyers or incapacitated lawyers,⁶ and the OPC responded to seven petitions for reinstatement or relicensure filed by respondents. Compared with 2024, when the OPC opened twenty-four cases, the total number of court cases remained constant.

District Court Cases Opened in 2025		
Case Type	Court Cases Opened in 2025	Court Cases Opened in 2024
Action	11	13
Reciprocal	0	4
Reinstatement Petitions	7	4
11-563 Interim Discipline	0	0
11-564 Interim Discipline	0	0
Trusteeship	3	3
Formal Appeal	0	0
Screening Panel Waived	3	0
Total:	24	24

⁶ Rule 1-538(a) provides that, when a lawyer has died, cannot be located, or has been suspended, delicensed, or transferred to disability status and has failed to comply with Rule 1-570, and where "no partner, executor, or other responsible party capable of conducting the Lawyer's . . . affairs is known to exist," a district court may appoint a trustee "to inventory the Lawyer's . . . files, notify the Lawyer's . . . clients, distribute the files to the clients, return unearned fees or other funds, and take any additional action the judge authorizes." Sup. Ct. R. Prof'l Prac. 1-538(a).

3. Court Cases Pending at the End of 2025

As of December 31, 2025, the OPC had a total of twenty-four cases pending in court, including fourteen disciplinary Actions, four reinstatement petitions, five trusteeships, and one appeal before the Utah Supreme Court. The table below reflects these numbers. While the number of court cases pending at the end of 2025 went up by just one case from the beginning of the year, one notable area in which the numbers have risen involves trusteeships for lawyers. While the litigation involved in trusteeships is not complex or exceedingly burdensome, the work required to complete a trusteeship and report to the court can be substantial in terms of the effort required to inventory the lawyers' files, contact clients and offer to return their files, and assess the disposition of any funds remaining in their attorney trust accounts. This aspect of the OPC's work is one where the OPC may want to consider alternatives in the future. Possibilities include requiring attorneys to designate an attorney to wind up their practice and handle files and unearned funds; requiring attorneys to contribute to a fund designated for conducting trusteeships; recruiting volunteer attorneys to assist with OPC trusteeships; and/or appointing an inventory review counsel to coordinate these matters.

Open Court Cases		
	1/1/2025	12/31/2025
Action-Open	17	14
Reciprocal - Open	1	0
Reinstatement - Open	2	4
11-563 - Open	0	0
11-564 - Open	1	0
Trusteeship - Open	2	5
Supreme Court Appeal - Open	2	1
	25	24

V. Case Closures in 2025 - Administrative and Court Cases

As shown below, the OPC closed a total of 1,098 cases in 2025. Included in this number are cases that were already pending at the beginning of the year and cases that were opened in 2025.

Among the cases closed in 2025 are 1,031 cases in which the OPC dismissed or declined to prosecute complaints at the administrative level. In conjunction with 28 of those dismissals, the OPC issued letters of caution to respondents, in which the OPC offers advice about avoiding ethical violations implicated by the allegations in the complaint in the future. With respect to the OPC's dismissed cases, the OPC carefully reviews the materials submitted by the complainant and drafts a letter setting forth the reasons why the complaint's allegations are unsupported by fact, insufficient to establish probable cause of a violation of the Rules of Professional Conduct, barred by the statute of limitations, or more adequately addressed in another forum. *See Sup. Ct.*

R Prof'l Prac. 1-530(g). The OPC also has discretion to decline to prosecute cases, in which case it explains in writing the reasons for the declination.

In four of the closed cases, the OPC was able to reach agreements with respondents prior to taking the cases to screening panel hearings. In each of these cases, the respondents stipulated to appropriate discipline.⁷ Screening panels dismissed five cases presented to them by the OPC and, in an additional five cases, the screening panels imposed discipline.⁸ In eighteen cases, district courts imposed discipline in Actions filed by the OPC, and in one case the Utah Supreme Court affirmed the screening panel's imposition of a public reprimand following an appeal by the respondent. A total of five reinstatement cases were closed. Two cases closed without the entry of a reinstatement order,⁹ while three cases ended with the entry of orders of reinstatement.

In twenty-one of the cases closed in 2025, the OPC combined outstanding administrative cases into Actions that had already been commenced by the OPC. And, in the remaining eight cases, the OPC declined to prosecute the cases due to serious discipline having already been imposed in court on the respondents. In such cases, the OPC "holds the cases for reinstatement," which means that if a suspended or delicensed lawyer files a petition for reinstatement or relicensure, the OPC will assess at that time whether the case may be asserted as evidence against reinstatement or relicensure.

Cases Closed - 2025	
OPC Dismissals/Declinations to Prosecute	1,031
Stipulated Discipline Prior to Screening Panel Hearing	4
Dismissed by Screening Panel	5
Discipline Imposed by Screening Panel	5
Actions Closed with Discipline	19
Reinstatement Granted	3
Reinstatement Closed	2
Combined with Formal Cases	21
Hold for Reinstatement	8
Total	1,098

⁷ These agreements are permitted under Rule 1-565(a). *See* Sup. Ct. R. Prof'l Prac. 1-565(a). The proposed discipline must be approved by the Committee Chair. *See id.*

⁸ Screening panel hearing results are discussed in greater detail below.

⁹ In these two cases, the matters were closed after the respondents failed to comply with the requirements for reinstatement or relicensure.

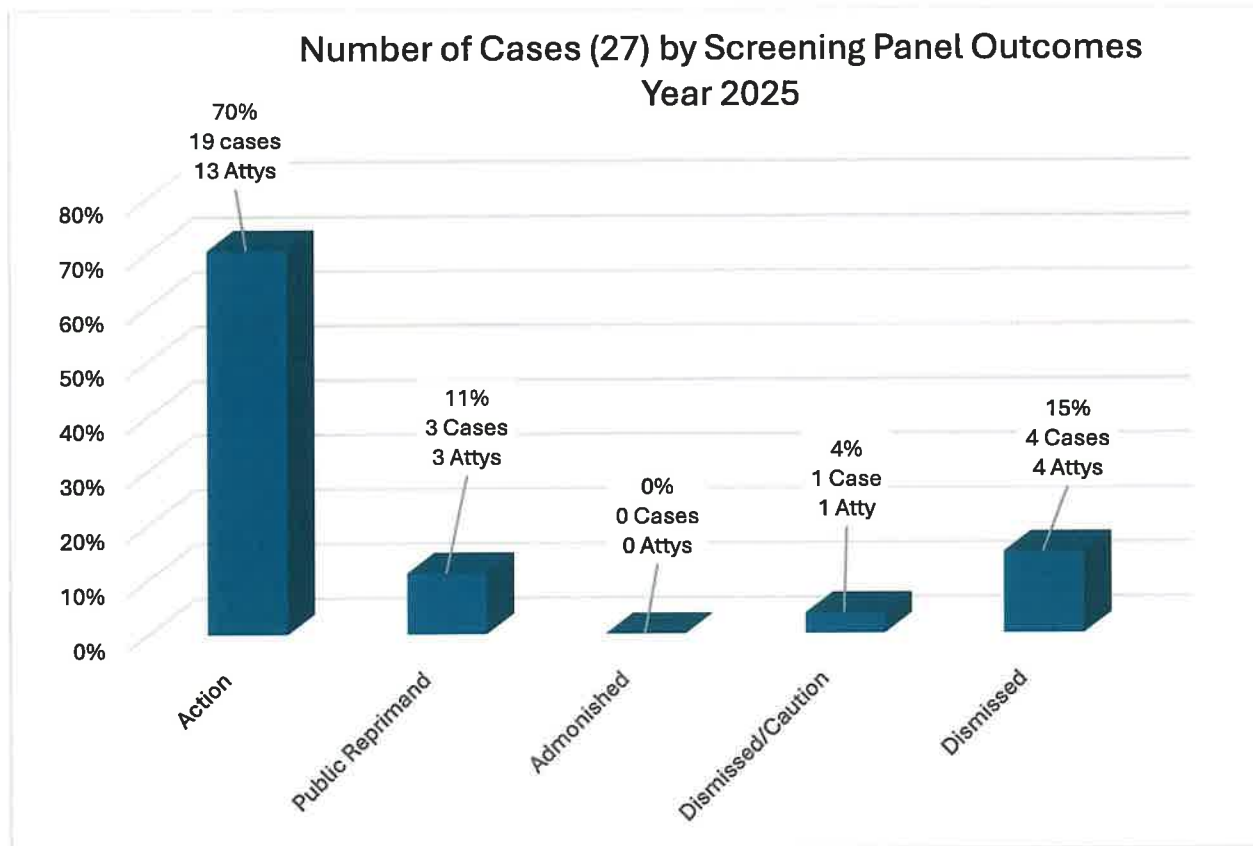
A. Appeals of OPC Dismissals to the Ethics & Discipline Committee

During the year 2025, complainants filed 175 appeals of OPC dismissals to the Chair of the Committee. This number is significantly higher than in 2024, when complainants filed sixty-six appeals. The chair reversed and remanded seven cases in 2025.

VI. 2025 Screening Panel Outcomes

In cases where the OPC cannot resolve a complaint or where the complaint “alleges facts that, by their very nature, should be brought before a screening panel,” the OPC issues a Notice to the respondent under Rule 1-530(e) of the Supreme Court Rules of Professional Practice. As noted above, a Notice is essentially the charging document that alerts a respondent to the violations the OPC alleges to have occurred. *See Sup. Ct. R. Prof’l Prac. 1-502(n).*

In 2025, OPC disciplinary counsel presented twenty-seven cases against twenty lawyers to screening panels for hearing. In nineteen of the cases, the screening panel voted to instruct the OPC to file an Action in district court. The screening panels imposed three public reprimands but did not impose any private admonitions. In addition, the screening panels dismissed four cases and dismissed one with a letter of caution to the respondent. These results are reflected in the following table:



A. Exceptions to Screening Panel Determinations - 2025

On June 9, 2025, the OPC filed an exception to a screening panel's recommendation that a respondent privately admonished for a violation of Utah Rule of Professional Conduct 1.8(a), arguing that decreasing the presumptive sanction two levels due to mitigating factors was improper. On August 18, 2025, the Committee chair denied the exception and upheld the screening panel's determination.

No respondents filed exceptions in 2025.

VII. District Court Case Outcomes

As indicated above, the OPC closed nineteen Actions in 2025 that either were pending at the beginning of 2025 or had been filed in 2025.

The courts in two of these Actions entered orders of delicensure, which is the most severe sanction available in lawyer disciplinary cases. In one of the cases, which previously had resulted in a suspension, a district court entered an order of delicensure after the OPC filed a motion accusing the respondent of violating a suspension order that had previously been entered.

In one Action filed by the OPC, the respondent petitioned the Utah Supreme Court for permission to resign with discipline pending under Rule 1-566 of the Supreme Court Rules of Professional Practice.¹⁰ Because a respondent may not apply for relicensure for five years after the effective date of a resignation with discipline pending, such a resignation is similar in effect to delicensure. Sup. Ct. R. Prof'l Prac. 1-566(e).

In three cases, the courts entered orders of suspension. Two such cases involved two-year suspensions, and the other involved a three-year suspension. In one additional case, a court entered an order of interim suspension pending the ultimate outcome in the case.

In seven of the Actions, the courts entered orders placing the respondents on probation for terms ranging from six months to two years. In another case, the court entered an order placing the respondent on a three-year suspension, with the suspension stayed for a three-year probation, so long as the respondent complied with the terms of the probation. A violation of the probation will result in a sanctions hearing to determine what portion of the stayed suspension should then be imposed.

Courts in two Actions entered private orders of admonition and, as noted above, the Utah Supreme Court affirmed the Committee's imposition of a public reprimand following an appeal by the Respondent.

¹⁰ If the Supreme Court approves the petition for resignation, "it will enter an order specifying the effective date of the resignation. The order may include additional or alternative terms and conditions deemed appropriate, including conditions precedent to relicensure." Sup. Ct. R. Prof'l Prac. 1-566(d).

In nine of the nineteen Actions discussed above, the outcomes were the result of stipulations between the OPC and the respondents, which must be approved by the district court presiding over the case. *See id.* 1-565(b).

VIII. 2025 Rule Violations

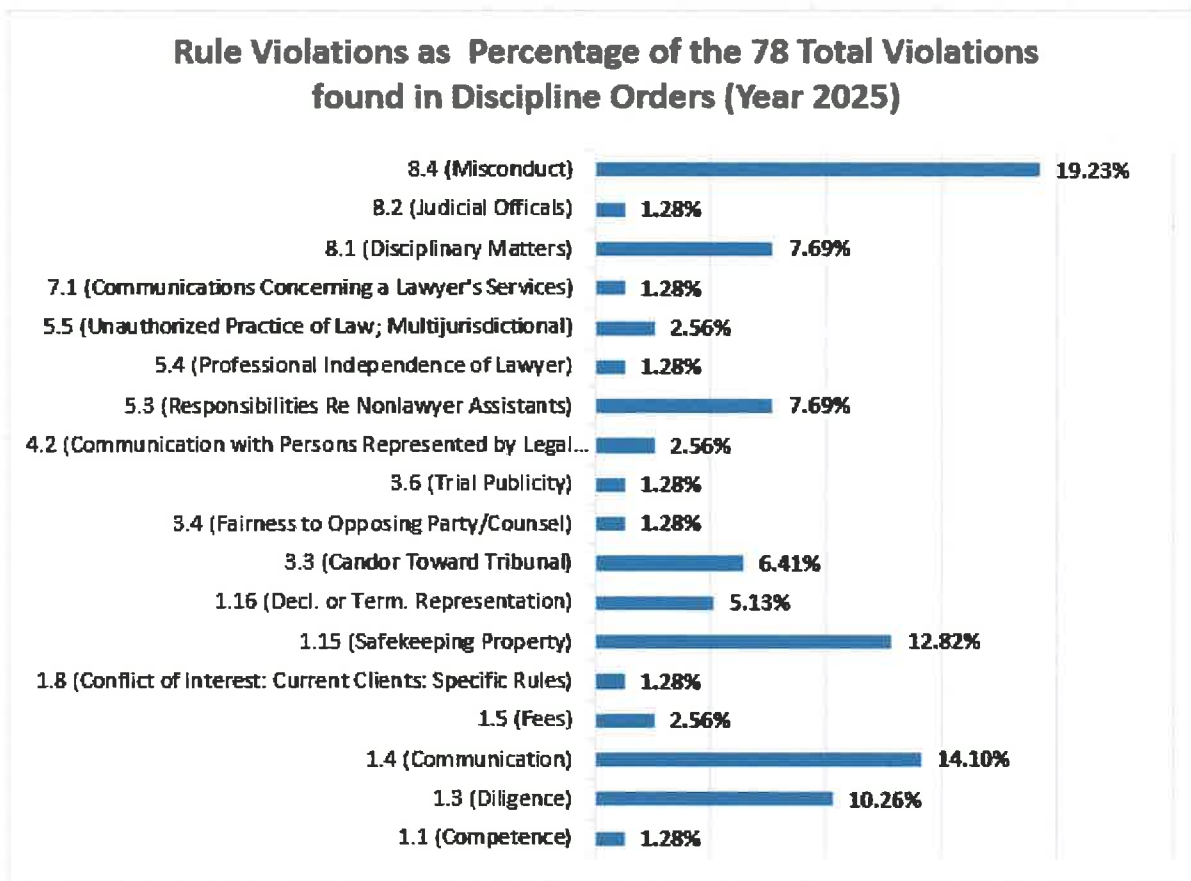
District courts and screening panels entered a total of twenty-five orders of discipline in 2025. These discipline orders reflect a total of seventy-eight violations of various Rules of Professional Conduct.

Violations of Rule 8.4 (Misconduct) were most frequent, with a total of fifteen violations. Four of these violations pertained to Rule 8.4(c), which proscribes “conduct involving dishonesty, fraud, deceit or misrepresentation;” four of the violations pertained to Rule 8.4(d), which prohibits conduct “prejudicial to the administration of justice;” and eight of the violations pertained to Rule 8.4(b), which provides that it is professional misconduct to “commit a criminal act that reflects adversely on the lawyer’s honesty, trustworthiness or fitness as a lawyer in other respects.”

Violations of Rule 1.4 (Communication) ranked second for 2025, with a total of twelve violations. Ten of the twelve violations were of Rule 1.4(a), which includes five subsections but generally requires lawyers to keep clients informed about various aspects of the representation and the status of their legal matters. *See Utah R. Prof’l Cond.* 1.4(a)(1)-(a)(5). The remaining two violations were of Rule 1.4(b), which requires lawyers to sufficiently explain matters “to permit a client to make informed decisions regarding the representation.” *Id.* 1.4(b).

Coming in at third—with a total of ten violations—was Rule 1.15. Respondents committed four violations of Rule 1.15(a), which prohibits comingling of a lawyer’s funds with a client’s funds and requires lawyers to account for client funds and property and preserve such records for five years after a representation is terminated. *Id.* R. 1.15(a). Respondents violated Rule 1.15(c)—which requires funds paid in advance to be deposited in a trust account and withdrawn only as earned—five separate times. Finally, one lawyer violated Rule 1.15(d), which requires lawyers to provide a full accounting of property held for a client or another party “upon request.” *Id.* R. 1.15(d).

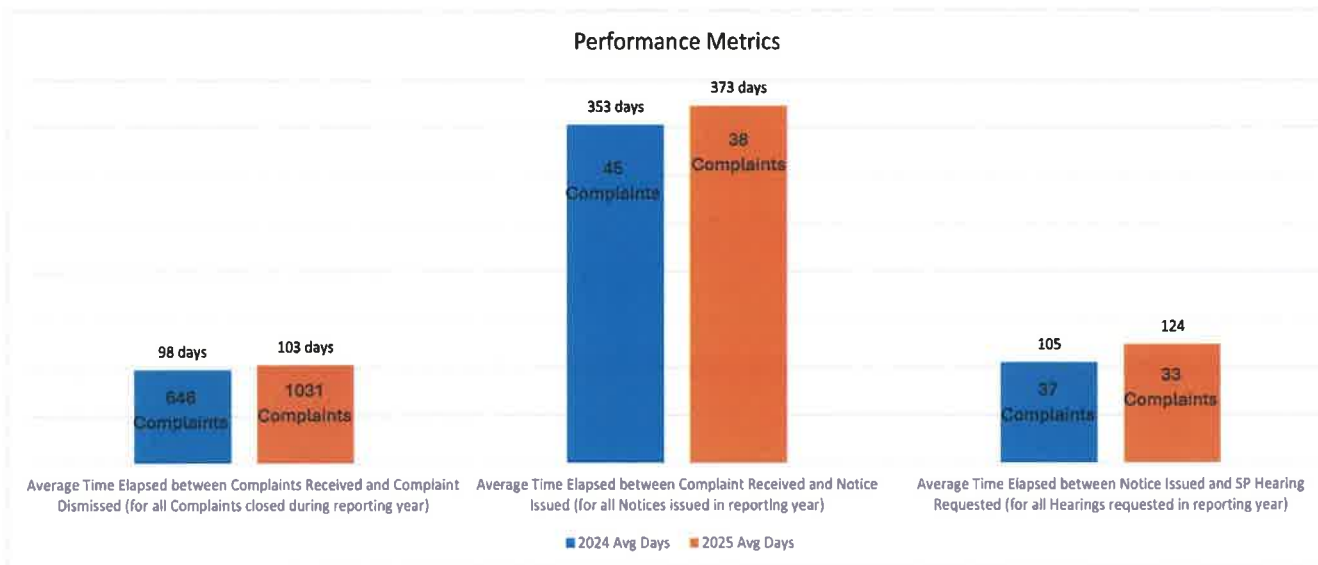
Although the following table does not distinguish between subsections of the rules violated in 2025, the main rule violations shown by percentage follow:



IX. OPC Performance Metrics

The OPC has and likely will continue to have unresolved cases, including cases that take longer to resolve than desired. The OPC also opened 537 more cases in 2025 than it did in 2024, reflecting an overall increase in caseload. This means that the OPC has and will continue to accumulate case backlogs. Notwithstanding these issues, the OPC continues to strive to increase the speed with which it processes and resolves cases, while at the same time ensuring that its work is professional, responsible, and thorough. Balancing the need to advance cases to completion with the desire to address each case with appropriate attention and care is among the OPC's top priorities. The OPC's time-to-disposition numbers for 2025, set alongside the numbers for 2024, appear below.

The chart below focuses on the average times it takes from the time a case is opened to (1) the date by which a case is dismissed and (2) the issuance of a Notice. The chart also shows the average time elapsed between the date a Notice is issued to the date when the OPC requests a hearing before a Committee screening panel.

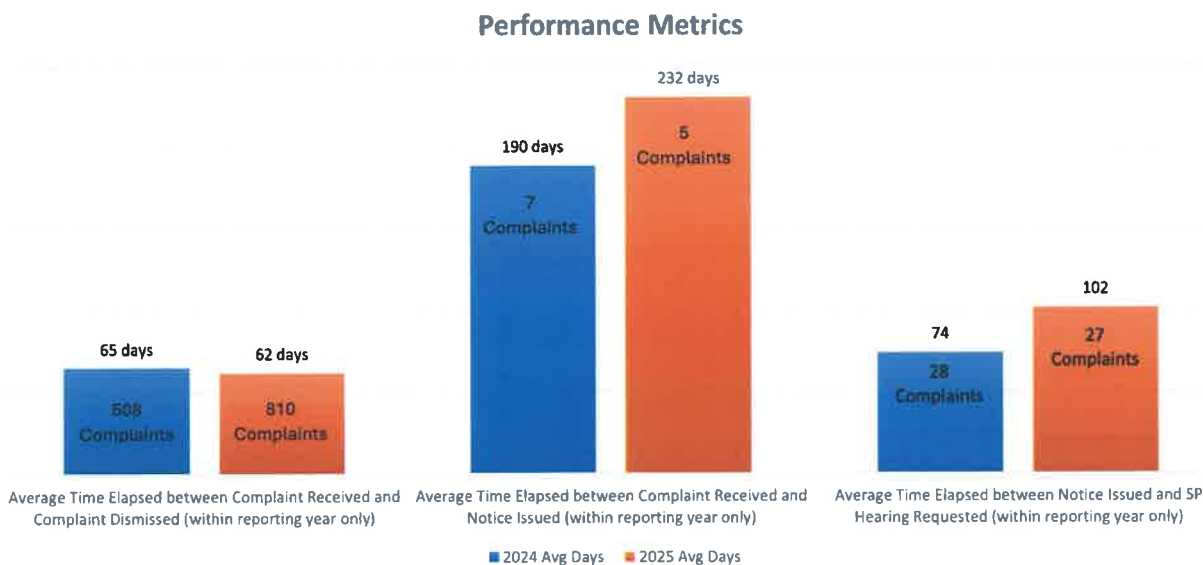


As this chart shows, the lengthiest period of time at the administrative case level is the period between opening a case and preparing a notice, with the average time landing at 373 days—just over a year. The average time for this stage of the OPC’s administrative cases increased by roughly twenty days from 2024. There are many factors that contribute to the length of this period, including the fact that this is the phase of the case where the OPC conducts its primary investigation, gathering the information it will rely on to prepare the Notice, present the case to a screening panel and, if needed, to pursue the case as an Action in district court. This factor alone shows it is natural for this phase of the OPC’s process to take longer than other phases.

However, because other factors also contribute to the length of this phase, the OPC may be able to focus on such factors to work toward decreasing the period in the future. For example, each OPC Disciplinary Counsel has a large case load, which at times makes it difficult to assess between which cases should be prioritized and in what order. Adding another lawyer to the OPC may help address this issue. Another contributing factor may be waiting an unnecessarily long time for respondents and complainants to provide additional information needed. At times, such information may be necessary to support the rule violations in the Notice, but at times it may be possible to proceed based on the information available and then try to strengthen the case with additional information at later phases, including through formal discovery in litigation. The risk of this approach is that the information may be insufficient to meet the OPC’s burden to establish a rule violation by a preponderance of the evidence at the screening panel stage, such that the case ends in a screening panel dismissal. Another factor is the large number of complaints received by the OPC. Although many of the complaints are not meritorious, it takes time and energy to resolve the complaints in a deliberative manner that is respectful to the complainants and satisfactory to the respondents.

The chart below focuses only on cases opened during 2025. The chart shows the average number of days to reach the respective stages (dismissal, Notice, and request for a screening

panel hearing) before December 31, 2025. Because the chart focuses only on cases received during the year, the periods reflected are generally shorter. However, the chart confirms that the lengthiest period in the OPC’s processing time for administrative complaints is the time from when a complaint is opened to the issuance of a Notice.



The following chart reflects the number of days between the OPC’s receipt of a complaint and dismissal, based on a review of the 1031 cases opened by the OPC in 2025. Although the OPC was able to quickly dismiss roughly three-quarters of the complaints (within approximately ninety days), at least a quarter of the complaints take significantly longer to reach dismissal—even when the cases do not reach the Notice phase.

**YEAR 2025
(1031 CASES)
NUMBER OF DAYS ELAPSED BETWEEN
COMPLAINT RECEIPT DATE AND DISMISSAL DATE**



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

X. Other OPC Work Performed in 2025

A. Disciplinary History Reports

In 2025, the OPC prepared 397 disciplinary history reports, as opposed to 497 in 2024.

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

B. Miscellaneous Inquiries

In 2025, the OPC processed and responded to 253 miscellaneous inquiries.

The OPC frequently receives correspondence from individuals that either (i) does not qualify as an ethics complaint against a lawyer for technical reasons; (ii) raises matters outside of the OPC's jurisdiction; or (iii) indicates a need for services not offered by the OPC.

In cases where the correspondence does not amount to a complaint but where it is clear the person wishes to submit a complaint, an OPC attorney and the intake paralegal review the correspondence to determine what is required to qualify the inquiry as a complaint. In most instances, all that is required is something simple, such as an unsworn declaration, identification of the attorney against whom they want to complain, the complainant's name or contact information, or some other necessary information. The intake paralegal then sends a letter informing the individual what the OPC requires to proceed with the complaint.

In cases of matters outside the OPC's jurisdiction, the intake paralegal and an OPC attorney review the inquiry and attempt to direct the inquirer to the proper place to submit their request. For example, if the individual has submitted a complaint against a sitting judge or justice, we provide instructions on how to submit a complaint with the Judicial Conduct Commission. As another example, if the individual has submitted a complaint against an unlicensed individual who appears to be practicing law, we direct the complainant to the Bar's Unauthorized Practice of Law Committee.

If it appears that the inquirer is not seeking to submit a disciplinary complaint but instead is seeking legal or other services not offered by the OPC, we attempt to direct the inquirer to appropriate resources and programs.

C. Special Prosecutor Cases

In 2025, the OPC received and processed nine special prosecutor complaints. Six such complaints were dismissed, and three remained pending at the start of 2026.

Under Rule 1-542(f), disciplinary complaints filed against lawyers employed by the OPC or the Utah State Bar, or against lawyers who are members of the Ethics and Discipline Committee or the Board of Bar Commissioners must be assigned to a special prosecutor, rather than being processed by the OPC. Upon receipt of such a complaint, the OPC compiles the file for the complaint and forwards the materials to the Committee chair, who then assigns the complaint to a screening panel chair or vice chair for review. The screening panel chair or vice chair may dismiss the complaint or, if there appear to be sufficient grounds, request the Supreme Court to appoint a “special counsel” to complete the investigation and, if needed, present the case to a “special screening panel.”

D. CLE Presentations

As part of its duties under Rule 1-521(a)(11), the OPC participates in multiple presentations on legal ethics and professionalism per year. In 2025, the OPC presented 33.5 hours of continuing legal education (“CLE”) courses. These presentations included two separate instances of the Adams C. Bevis Memorial Ethics School, which typically offers five hours of ethics CLE and one hour on professionalism and civility. The OPC also offers an annual seminar on trust accounting and law practice management. The remaining hours consisted of OPC Disciplinary Counsel presentations at programs offered by organizations and educational programs not affiliated with the OPC.

E. Service on Utah State Bar and Supreme Court Committees

The OPC regularly participates in four separate court or bar committees. Chief Disciplinary Counsel sits as a non-voting member on the Utah Supreme Court’s Advisory Committee on the Rules of Professional Conduct and on the Office of Professional Conduct Oversight Committee, which is charged with reviewing the OPC’s performance, budget, and related matters. OPC Deputy Chief Disciplinary Counsel sits as a voting member on the Utah State Bar’s Ethics Advisory Opinion Committee. In addition, an OPC Disciplinary Counsel participates on the Utah Supreme Court’s Ad Hoc Committee on Regulatory Reform.

XI. OPC Goals

The OPC’s intends to continue working to enhance efficiency, transparency, and consistency within the lawyer disciplinary system. By working to accelerate disposition times, improve statistical tracking, and improve internal policies and procedures, the OPC strives to provide a lawyer disciplinary system that inspires confidence and sets an example of the ethical practices and professionalism for those whose conduct it regulates. The OPC is grateful for the opportunity to serve the public, the legal community, and the courts.