## UTAH STATE BAR VISION

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

## UTAH STATE BAR MISSION

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

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**Utah State Bar Commission**
**Friday, November 13, 2026**
**Paris A Room, Kimpton Hotel Monaco**
**15 West 200 South, Salt Lake City, Utah**

# AGENDA

**1. 9:00 a.m. Breakfast**

**2. 9:30 a.m. President's Welcome and Report: Tyler Young**

*05 Mins.* 2.1 Introductions

*05 Mins.* 2.2 Reminders:

- Lawyer Legislator Breakfast; November 18 at 7:30 a.m. in Capitol Building Boardroom
- Fall Forum; November 19 and 20 at Little America Hotel
- Commission Election Reminder
  - President-elect written notice due January 2nd
  - Commissioner petitions due February 1st
- Commission Tuesday Calls at 4:00 p.m. during legislative session

*02 Mins.* 2.3 Court CLE survey: **Elizabeth Wright** **(Tab 1, Page 4)**

*05 Mins.* 2.4 YLD Update: Nicole Johnston

**3. 9:45 a.m. Action Items**

| | | | |
|---|---|---|---|
| *10 Mins.* | 3.1 | Approve Audit Report: **Todd Gordon** | **(Tab 2, Page 7)** |
| *10 Mins.* | 3.2 | Appoint Second Division Commissioner; term ends July 2027 | **(Tab 3, Page 33)** |
| *10 Mins.* | 3.3 | Appoint ABA Delegate to Replace Erik Christiansen | **(Tab 4, Page 46)** |
| *10 Mins.* | 3.4 | Select Nominee(s) for the Constables Licensing Board | **(Tab 5, Page 48)** |
| *05 Mins.* | 3.5 | Approve $5,000 Donation to Court of Appeals 40th Anniversary Event | **(Tab 6, Page 51)** |
| *10 Mins.* | 3.6 | Approve Reserve Study | **(Tab 7, Page 55)** |

**10:45 a.m. Break**

**11:00 a.m. Retreat Part One: Media and Strategic Communication Training**

**12:30 p.m. Lunch**

**1:15 p.m. Retreat Part Two: Media and Strategic Communication Training**

**3:45 p.m. Adjourn**

## ATTACHMENTS (Tab 8, Page 59)

1. September 2026 Financial Statements
2. Fund for Client Protection Recommendations

## CONSENT AGENDA (Tab 9, Page 90)

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

1. Approve Minutes of August 6, 2026 Commission Meeting.

## CALENDAR

### 2026

| | | | |
|---|---|---|---|
| **November** 18 | Lawyer Legislator Breakfast | 7:30 a.m. | Utah State Capitol Building |
| **November** 19-20 | Fall Forum | | Little America Hotel |

### 2027

| | | | |
|---|---|---|---|
| **January** 7 | Executive Committee Meeting | 10:00 a.m. | Video Conference |
| **January** 7 | Utah Court of Appeals Luncheon | Noon | Grand America, SLC |
| **January** 15 | Bar Commission Meeting | 9:00 a.m. | Law & Justice Center |
| **January** 19 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **January** 26 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **January** 27+ | ABA Midyear Meeting | | Chicago, Illinois |
| | | | |
| **February** 1 | Spring Convention Awards Nominations Due | | |
| **February** 2 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **February** 2 | Bar Commission Election Petitions Due<br>1 seat - 2nd Division (Davis, Morgan, and Weber Counties)<br>3 seats - 3rdDivision (Salt Lake, Summit, and Tooele Counties)<br>1 seat – 5th thru 8th Division (Beaver, Iron, Washington, Sanpete, Sevier, Piute, Wayne, Garfield, Kane, Carbon, Emery, Grand, San Juan, Duchesne, Daggett, and Uintah Counties). | | |
| **February** 4 | Executive Committee Meeting | Noon | Video Conference |
| **February** 9 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **February** 12 | Bar Commission Meeting | 9:00 a.m. | Law & Justice Center |
| **February** 16 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **February** 23 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| | | | |
| **March** 2 | Conference Call re: GRC Vote Review | 4:00 p.m. | Zoom |
| **March** 4 | Executive Committee Meeting | Noon | Video Conference |
| **March** 5 | General Session of Utah Legislature Ends | | |
| **March** 10 | Bar Commission Meeting | 3:00 p.m. | Dixie Convention Center |
| **March** 11 – 13 | Spring Convention | | St. George, Utah |

**Parking Instructions:** The valet entrance for the Kimpton Hotel Monaco Salt Lake City is located on the south side of 200 South (15 W 200 S), between West Temple Street and Main Street. Please inform the valet that you are with the Utah State Bar. Follow the signage inside the hotel directing you to the **Paris A** room.

Utah State Bar Commission Meeting

# TAB 1

- In your experience with Utah's 12-hour annual MCLE requirement, would you recommend that the requirement be: (limit the system to selecting just one)
    - Increased
    - Maintained as is
    - Decreased
    - Eliminated
- Are you aware that you can receive MCLE credit for: (yes or no answer to each)
    - Pro bono work
    - Being a mentor in the new lawyer mentoring program
    - Community outreach presentations
    - Publishing an article in a legal periodical
    - Grading the bar exam
    - Presenting CLE material (earn 3 hours per hour you present)
    - Are there other activities that you believe should qualify for CLE?
- Please rank how helpful each of the following CLE categories are to you and to your practice of law (1 being not helpful to your practice of law and 5 being very helpful. Also include an n/a option)
    - Content specific to your primary area of law
    - Content specific to a secondary area of law
    - Ethics
    - Professionalism/civility
    - Well-being (encompassing mental health of and substance abuse by attorneys)
    - Technology use that supports the practice of law
    - Are there other categories of CLE that you find beneficial?
- Generally, what percentage of MCLE you attend falls under each of the following? (answers must add up to 100%)

    - In person
    - Online (live and interactive)
    - On demand (pre-recorded)
    - Other. Please provide a description, e.g. pro bono work.
- Are you aware that the Utah Supreme Court recently broadened the definition of professionalism to include CLE focused on an attorney's mental health or substance abuse (aka well-being)? (Yes or no)

# Utah State Bar Commission Meeting

# TAB 2

TANNER

Accountants & Advisors

October 14, 2026

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

Dear Board Members:

We have audited the financial statements of the Utah State Bar (the Bar) as of June 30, 2026 and for the year then ended (fiscal year 2026), together with summarized financial information as of and for the year ended June 30, 2025, and have issued our report thereon dated October 14, 2026. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2026. Professional standards also require that we communicate to you the following information related to our audit.

***Qualitative Aspects of Accounting Policies and Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Bar are described in Note 1 to the financial statements. No new accounting policies were adopted that had a significant impact on financial reporting and the application of existing policies was not changed during fiscal year 2026. We noted no transactions entered into by the Bar during fiscal year 2026 for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper year.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management allocates certain costs among the program and supporting services benefited which are allocated primarily based on time and effort estimates by management. From the statement of functional expenses, the following expenses are direct costs while all the remaining expenses are allocated: In-kind, research, other, professional services, and travel and vehicles.

We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in performing and completing the audit.

***Corrected and Uncorrected Misstatements***
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The uncorrected misstatement is summarized in the attached Exhibit. Management has determined that the effect of the uncorrected misstatement is immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

***Disagreements with Management***
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of the audit.

***Management Representations***
We have requested certain representations from management that are included in the management representation letter dated the same date as the independent auditors' report. A copy of that letter has been provided to you.

***Management Consultations with Other Independent Accountants***
Management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" in certain situations. If a consultation involves application of an accounting principle to the Bar's financial statements or a determination of the type of auditors' opinion that may be expressed on those financial statements, professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Bar's auditors. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

***Independence***
Independence is crucial to the performance of audit services. We are subject to the independence standards of the American Institute of Certified Public Accountants.

All partners and employees of our firm are provided access to our policies and procedures relating to independence and conflicts of interest. Annually, we obtain written confirmation from partners and employees about their adherence to these policies.

There are no relationships between Tanner LLP and the Bar that in our professional judgment may reasonably be thought to impair our independence.

***Other Information in Documents Containing Audited Financial Statements***
We are not aware of any other documents containing the audited financial statements. Our responsibility for other information included in documents containing the Bar's audited financial statements and auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether such other information is properly stated. However, if such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

***Other Matter***

With respect to the supplemental schedules accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental schedules to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the Bar.

This information is intended solely for the use of the Board of Commissioners and is not intended to be and should not be used by anyone else.

Sincerely,

Tanner LLP

By: Jonathan R. Dudley
Jonathan R. Dudley, Partner

**EXHIBIT**
**SUMMARY OF UNCORRECTED MISSTATEMENTS**
**June 30, 2025**

| Description | Over (Under) Statement of: Assets | Liabilities | Equity | Revenues | Expenses |
|---|---|---|---|---|---|
| To eliminate the transfer of the seminar loss from Bar Operations to Bar Sections, which was not previously recorded. | $ - | $ - | $ - | $ 97,478 | $ 97,478 |

Right Answers, Right Here.

TANNER

Accountants & Advisors

# UTAH STATE BAR

Financial Statements and Supplemental Schedules
As of and for the Year Ended June 30, 2026 (with Summarized Financial Information as of and for the Year Ended June 30, 2025)

Together with Independent Auditors' Report

TANNER

# Independent Auditors' Report

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

**Opinion**

We have audited the accompanying financial statements of Utah State Bar (a nonprofit organization) (the Bar), which comprise the statement of financial position as of June 30, 2026, the related statements of activities and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Utah State Bar as of June 30, 2026, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bar's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bar's ability to continue as a going concern for a reasonable period of time.

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

**Report on Summarized Comparative Information**

We have previously audited the Utah State Bar's 2025 financial statements and we expressed an unmodified opinion on those financial statements in our report dated October 9, 2025. In our opinion, the summarized comparative information presented herein as of June 30, 2025 and for the year then ended is consistent, in all material respects, with the audited financial statements from which it was derived.

**Report on Supplemental Schedules**

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

Tanner LLP

October 14, 2026

## *Statements of Financial Position*

*As of June 30, 2026 (with Summarized Financial Information as of June 30, 2025)*

| | Bar Operations | Bar Sections | Fund for Client Protection | Mandatory Continuing Legal Education Fund | Total 2026 | Total 2025 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | $ 4,456,191 | $ 49,621 | $ 106,345 | $ 116,712 | $ 4,728,869 | $ 5,572,975 |
| Investments, at fair value | 5,001,535 | 1,236,162 | 66,048 | 737,369 | 7,041,114 | 6,004,781 |
| Receivables | 62,493 | - | - | - | 62,493 | 141,059 |
| Prepaid expenses | 351,079 | - | - | - | 351,079 | 254,481 |
| Total current assets | 9,871,298 | 1,285,783 | 172,393 | 854,081 | 12,183,555 | 11,973,296 |
| Property and equipment, net | 1,386,678 | - | - | 1,892 | 1,388,570 | 1,522,860 |
| Total assets | $ 11,257,976 | $ 1,285,783 | $ 172,393 | $ 855,973 | $ 13,572,125 | $ 13,496,156 |
| **Liabilities and Net Assets** | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable and accrued liabilities | $ 1,140,425 | $ 20,198 | $ 63,514 | $ 5,664 | $ 1,229,801 | $ 1,057,502 |
| Deferred revenue | 4,259,665 | - | 84,190 | - | 4,343,855 | 4,069,394 |
| Interfund payable (advance) | 17,577 | 28,829 | (84,190) | 37,784 | - | - |
| Total current liabilities | 5,417,667 | 49,027 | 63,514 | 43,448 | 5,573,656 | 5,126,896 |
| Commitments and contingencies | | | | | | |
| Net assets: | | | | | | |
| Net assets without donor restrictions - undesignated | 3,070,926 | - | - | - | 3,070,926 | 2,647,241 |
| Net assets without donor restrictions - board designated | 2,727,928 | 1,236,756 | 108,879 | 812,525 | 4,886,088 | 5,656,374 |
| Total net assets without donor restrictions | 5,798,854 | 1,236,756 | 108,879 | 812,525 | 7,957,014 | 8,303,615 |
| Net assets with donor restrictions | 41,455 | - | - | - | 41,455 | 65,645 |
| Total net assets | 5,840,309 | 1,236,756 | 108,879 | 812,525 | 7,998,469 | 8,369,260 |
| Total liabilities and net assets | $ 11,257,976 | $ 1,285,783 | $ 172,393 | $ 855,973 | $ 13,572,125 | $ 13,496,156 |

See accompanying notes to financial statements.

## *Statements of Activities*

*For the Year Ended June 30, 2026 (with Summarized Financial Information for the Year Ended June 30, 2025)*

| | Bar Operations | Bar Sections | Fund for Client Protection | Mandatory Continuing Legal Education Fund | In-Kind & Interfund | Total 2026 | Total 2025 |
|---|---|---|---|---|---|---|---|
| **Changes in net assets without donor restrictions:** | | | | | | | |
| Revenues: | | | | | | | |
| Licensing | $ 5,154,350 | $ - | $ - | $ - | $ - | $ 5,154,350 | $ 4,972,239 |
| Admissions | 551,333 | - | - | - | - | 551,333 | 599,001 |
| New lawyer training program | 90,752 | - | - | - | - | 90,752 | 77,207 |
| Office of Professional Conduct | 80,097 | - | - | - | - | 80,097 | 65,149 |
| Continuing legal education and conferences | 1,189,346 | - | - | - | (99,865) | 1,089,481 | 1,172,513 |
| Member services | 458,375 | - | - | - | (113,582) | 344,793 | 288,937 |
| Public services | 5,160 | - | - | - | - | 5,160 | 18,465 |
| Bar sections | - | 495,999 | - | - | - | 495,999 | 426,309 |
| Fund for client protection | - | - | 7,069 | - | - | 7,069 | 5,456 |
| Mandatory Continuing Legal Education Fund | - | - | - | 630,508 | (68,904) | 561,604 | 567,321 |
| Bar Operations | - | - | - | - | - | - | 29,330 |
| Legal Service Innovation | 36,250 | - | - | - | - | 36,250 | 20,250 |
| Facilities | 185,473 | - | - | - | (150,037) | 35,436 | 32,224 |
| Net investment income | 344,778 | - | 7,135 | 32,327 | - | 384,240 | 435,101 |
| Grant revenue | 34,245 | - | - | - | - | 34,245 | 2,495 |
| Total revenues | 8,130,159 | 495,999 | 14,204 | 662,835 | (432,388) | 8,870,809 | 8,711,997 |
| Net assets released from restrictions | 65,645 | - | - | - | - | 65,645 | 91,609 |
| Total revenues and reclassifications | $ 8,195,804 | $ 495,999 | $ 14,204 | $ 662,835 | $ (432,388) | $ 8,936,454 | $ 8,803,606 |

See accompanying notes to financial statements.

## *Statements of Activities – Continued*

*For the Year Ended June 30, 2026 (with Summarized Financial Information for the Year Ended June 30, 2025)*

| | Bar Operations | Bar Sections | Fund for Client Protection | Mandatory Continuing Legal Education Fund | In-Kind & Interfund | Total 2026 | Total 2025 |
|---|---|---|---|---|---|---|---|
| **Changes in net assets without donor restrictions *(continued)*:** | | | | | | | |
| Expenses: | | | | | | | |
| Licensing | $ 323,018 | $ - | $ - | $ - | $ (250) | $ 322,768 | $ 321,144 |
| Admissions | 586,783 | - | - | - | (16,757) | 570,026 | 610,926 |
| New lawyer training program | 75,117 | - | - | - | - | 75,117 | 78,586 |
| Office of Professional Conduct | 1,846,679 | - | - | - | (1,003) | 1,845,676 | 1,708,955 |
| Continuing legal education and conferences | 1,138,629 | - | - | - | (82,457) | 1,056,172 | 1,022,538 |
| Member services | 1,002,613 | - | - | - | (8,346) | 994,267 | 989,688 |
| Public services | 609,436 | - | - | - | (12,897) | 596,539 | 589,065 |
| Bar sections | - | 423,229 | - | - | (248,614) | 174,615 | 280,205 |
| Fund for client protection | - | - | 116,823 | - | - | 116,823 | 108,617 |
| Mandatory Continuing Legal Education Fund | - | - | - | 681,178 | (24,500) | 656,678 | 611,799 |
| Bar operations | 2,169,119 | - | - | - | (17,515) | 2,151,604 | 2,072,226 |
| Legal Services Innovation | 230,237 | - | - | - | (260) | 229,977 | 220,918 |
| Facilities | 512,582 | - | - | - | (19,789) | 492,793 | 456,420 |
| Total expenses | 8,494,213 | 423,229 | 116,823 | 681,178 | (432,388) | 9,283,055 | 9,071,087 |
| Increase (decrease) in net assets without donor restrictions | (298,409) | 72,770 | (102,619) | (18,343) | - | (346,601) | (267,481) |
| **Change in net assets with donor restrictions:** | | | | | | | |
| Grant revenue | 41,455 | - | - | - | - | 41,455 | 65,645 |
| Net assets released from restrictions | (65,645) | - | - | - | - | (65,645) | (91,609) |
| decrease in net assets with donor restrictions | (24,190) | - | - | - | - | (24,190) | (25,964) |
| Increase (decrease) in net assets | (322,599) | 72,770 | (102,619) | (18,343) | - | (370,791) | (293,445) |
| Net assets: | | | | | | | |
| Beginning of the year | 6,162,908 | 1,163,986 | 211,498 | 830,868 | - | 8,369,260 | 8,662,705 |
| End of the year | $ 5,840,309 | $ 1,236,756 | $ 108,879 | $ 812,525 | $ - | $ 7,998,469 | $ 8,369,260 |

See accompanying notes to financial statements.

## *Statements of Cash Flows*

*For the Year Ended June 30, 2026 (with Summarized Financial Information for the Year Ended June 30, 2025)*

| | Bar Operations | Bar Sections | Fund for Client Protection | Mandatory Continuing Legal Education Fund | Total 2026 | Total 2025 |
|---|---|---|---|---|---|---|
| **Cash flows from operating activities:** | | | | | | |
| Change in net assets | $ (322,599) | $ 72,770 | $ (102,619) | $ (18,343) | $ (370,791) | $ (293,445) |
| Adjustments to reconcile change in net assets to net cash and cash equivalents provided by (used in) operating activities: | | | | | | |
| Depreciation and amortization | 182,246 | - | - | 2,355 | 184,601 | 179,933 |
| Accretion, accrued interest and net gain on investments | (72,408) | (12,505) | (3,028) | (10,652) | (98,593) | (118,045) |
| Loss on disposal of assets | - | - | - | - | - | 3,226 |
| Changes in assets and liabilities: | | | | | | |
| Receivables | 29,137 | 49,429 | - | - | 78,566 | (20,428) |
| Prepaid expenses | (96,598) | - | - | - | (96,598) | 42,235 |
| Accounts payable and accrued liabilities | 115,279 | 2,003 | 56,445 | 1,451 | 175,178 | 184,392 |
| Deferred revenue | 190,271 | - | 84,190 | - | 274,461 | 181,002 |
| Interfund advance | 249,275 | (169,737) | (84,190) | 4,652 | - | - |
| Net cash and cash equivalents provided by (used in) operating activities | 274,603 | (58,040) | (49,202) | (20,537) | 146,824 | 158,870 |
| **Cash flows from investing activities:** | | | | | | |
| Purchases of property and equipment | (50,309) | - | - | - | (50,309) | (152,694) |
| Purchases of investments | (7,552,908) | (1,729,510) | (317,569) | (1,233,001) | (10,832,988) | (18,015,840) |
| Proceeds from sale of investments and reinvested income | 6,899,113 | 1,657,819 | 369,405 | 968,911 | 9,895,248 | 15,050,106 |
| Net cash and cash equivalents provided by (used in) investing activities | (704,104) | (71,691) | 51,836 | (264,090) | (988,049) | (3,118,428) |
| **Cash flows from financing activities:** | | | | | | |
| Payments on finance lease obligation | (2,881) | - | - | - | (2,881) | (2,193) |
| Net increase (decrease) in cash and cash equivalents | (432,382) | (129,731) | 2,634 | (284,627) | (844,106) | (2,961,751) |
| Cash and cash equivalents as of beginning of the year | 4,888,573 | 179,352 | 103,711 | 401,339 | 5,572,975 | 8,534,726 |
| Cash and cash equivalents as of end of the year | $ 4,456,191 | $ 49,621 | $ 106,345 | $ 116,712 | $ 4,728,869 | $ 5,572,975 |
| **Supplemental disclosure of cash flow information:** | | | | | | |
| Cash paid for interest | $ 1,595 | $ - | $ - | $ - | $ 1,595 | $ 2,283 |

See accompanying notes to financial statements.

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

### *Description of Organization*

The Utah State Bar (the Bar or the Organization) is an organization created by statute in 1931 under the laws of the state of Utah. The Bar's purpose was amended and clarified by the Utah State Constitution and by court order on June 30, 1981, and the Bar was incorporated as a 501(c)(6) organization on June 24, 1991. All attorneys licensed under the laws of the state of Utah, which approximate 15,100, are considered licensees of the Bar.

### *Basis of Presentation and Fund Accounting*

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

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

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

Net assets without donor restrictions are presented as designated or undesignated. The undesignated fund is used for the general operations of the Bar. The designated funds are used for activities of the various Bar sections, the Fund for Client Protection, a general operating reserve, and the Mandatory Continuing Legal Education Fund (MCLE Fund), including overhead charges to defray the costs of administering those funds. As of June 30, 2026, the restricted funds were primarily restricted for support of the Access to Justice Office. As of June 30, 2025, the restricted funds were primarily restricted for support of the data-based research study of the Debt Collection consolidated pro se calendars in Utah.

The financial statements include prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in accordance with US GAAP. Accordingly, such information should be read in conjunction with the Bar's financial statements as of and for the year ended June 30, 2025, from which the summarized information was derived.

### *Concentrations of Risk*

The Bar maintains its cash and cash equivalents in bank deposit accounts which, at times, exceed federally insured limits. As of June 30, 2026 and 2025, the Organization had cash and cash equivalents balances in excess of federally insured limits. To date, the Organization has not experienced a loss or lack of access to its invested cash; however, no assurance can be provided that access to the Organization's invested cash and cash equivalents will not be impacted by adverse conditions in financial markets.

### *Use of Estimates in Preparing Financial Statements*

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

### *Cash Equivalents*

The Bar considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents. As of June 30, 2026, these cash equivalents consisted of money market mutual funds totaling $3,139,482.

### *Investments*

Investments consist primarily of corporate bonds. Investments are reported at their fair values in the statement of financial position. Realized and unrealized gains or losses are reflected currently in the statements of activities.

***Property and Equipment***

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

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

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

***Revenue Recognition and Deferred Revenue***

The Bar recognizes revenue from licensing, admissions, continuing legal education, services and programs, conventions, bar examinations, room rental and catering and other services when the Organization has (1) identified the customer contract, (2) identified the performance obligation in the contract, (3) determined the transaction price, (4) allocated the entire transaction price to the single performance obligation, and (5) recognized revenue when the performance obligation has been satisfied. Licensing fees are assessed in June for the following fiscal year. All fees collected prior to the current fiscal year-end are recorded as deferred revenue. Deferred revenue is recognized as income in the year in which it is earned (i.e., benefits provided to licensees). The deferred revenue balance was $3,888,392 as of June 30, 2024.

***Grant Revenue***

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

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

***Income Taxes***

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

The Bar is subject to income tax at current corporate rates on net income from unrelated business activities. Income taxes on unrelated business activities have not been significant. The Bar paid no income taxes during the year ended June 30, 2026.

A liability for uncertain tax positions is recognized in the financial statements when it is more likely than not the position will not be sustained upon examination by the tax authorities. As of June 30, 2026, the Bar had no uncertain tax positions that qualified for either recognition or disclosure in the financial statements. The Bar is subject to routine audits by tax jurisdictions; however, there are no audits for any tax periods in progress.

***Subsequent Events***

Management has evaluated events occurring subsequent to June 30, 2026 through October 14, 2026, which is the date the financial statements were available to be issued.

## 2. Liquidity and Availability

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

| | 2026 | 2025 |
|---|---|---|
| Cash and cash equivalents | $ 4,728,869 | $ 5,572,975 |
| Investments | 7,041,114 | 6,004,781 |
| Receivables | 62,493 | 141,059 |
| | 11,832,476 | $11,718,815 |
| Less amounts not available to be used within one year or otherwise restricted: | | |
| Board designated funds | (4,886,088) | (5,656,374) |
| Donor restricted funds | (41,455) | (65,645) |
| | $ 6,904,933 | $5,996,796 |

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

## 3. Investments and Net Investment Income

Investments consisted of the following as of June 30, 2026:

| | Amortized Cost | Cumulative Net Unrealized Gains | Fair Value |
|---|---|---|---|
| Corporate bonds | $ 5,146,101 | $ 39,252 | $ 5,185,353 |
| Federal agency bonds | 970,000 | 11,690 | 981,690 |
| US Government securities | 703,857 | 4,194 | 708,051 |
| Yankee bonds | 165,177 | 843 | 166,020 |
| | $ 6,985,135 | $ 55,979 | $ 7,041,114 |

Investment income for the year ended June 30, 2026, consisted of the following:

| | Undesignated | Designated | Total |
|---|---|---|---|
| Net investment income and interest | $ 356,287 | 40,351 | $ 396,638 |
| Net unrealized loss | (11,509) | (889) | (12,398) |
| | $ 344,778 | 39,462 | $ 384,240 |

Investments consisted of the following as of June 30, 2025:

| | Amortized Cost | Cumulative Net Unrealized Gains (Losses) | Fair Value |
|---|---|---|---|
| US Government securities | $ 1,928,733 | $ (293) | $ 1,928,440 |
| Corporate bonds | 1,472,461 | 15,933 | 1,488,394 |
| Federal agency bonds | 1,550,000 | 9,488 | 1,559,488 |
| Certificates of deposit | 749,869 | 4,032 | 753,901 |
| Commercial paper | 274,513 | 45 | 274,558 |
| | $ 5,975,576 | $ 29,205 | $ 6,004,781 |

Investment income for the year ended June 30, 2025, consisted of the following:

| | Undesignated | Designated | Total |
|---|---|---|---|
| Net investment income and interest | $ 387,454 | $ 48,720 | $ 436,174 |
| Net unrealized loss | (911) | (162) | (1,073) |
| | $ 386,543 | $ 48,558 | $ 435,101 |

**4. Fair Value Measurements**

The Bar's financial instruments consist of investments as of June 30, 2026 and 2025. Management believes that the recorded value of each financial instrument approximates its fair value.

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

*Level 1* Valuations based on quoted prices for identical assets orliabilities in active markets.

*Level 2* Valuations based on observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

*Level 3* Valuations based on unobservable inputs reflecting the Bar's own assumptions, applied consistently with reasonably available assumptions made by other market participants. These valuations require significant judgment.

The following tables present the assets carried at fair value as of June 30, 2026 and 2025 in the accompanying balance sheets by fair value hierarchy level, as described above.

| | June 30, 2026 | | | |
|---|---|---|---|---|
| **Description** | **Level 1** | **Level 2** | **Level 3** | **Total** |
| Corporate bonds | $ 5,185,353 | $ - | $ - | $ 5,185,353 |
| Federal agency bonds | - | 981,690 | - | 981,690 |
| US Government securities | - | 708,051 | - | 708,051 |
| Yankee bonds | - | 166,020 | - | 166,020 |
| Total | $ 5,185,353 | $ 1,855,761 | $ - | $ 7,041,114 |

| | June 30, 2025 | | | |
|---|---|---|---|---|
| **Description** | **Level 1** | **Level 2** | **Level 3** | **Total** |
| US Government securities | $ - | $ 1,928,440 | $ - | $ 1,928,440 |
| Corporate bonds | 1,488,394 | - | - | 1,488,394 |
| Federal agency bonds | - | 1,559,488 | - | 1,559,488 |
| Certificates of deposit | - | 753,901 | - | 753,901 |
| Commercial paper | - | 274,558 | - | 274,558 |
| Total | $ 1,488,394 | $ 4,516,387 | $ - | $ 6,004,781 |

## 5. Property and Equipment

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

| | 2026 | 2025 |
|---|---|---|
| Building and building improvements | $ 3,687,010 | $ 3,653,155 |
| Computers and computer software | 842,226 | 840,617 |
| Office furniture, equipment and leased equipment | 841,346 | 842,553 |
| Land | 633,142 | 633,142 |
| | 6,003,724 | 5,969,467 |
| Less accumulated depreciation and amortization | (4,615,154) | (4,446,607) |
| | $ 1,388,570 | $ 1,522,860 |

Depreciation and amortization expense for property and equipment totaled $184,601 and $179,933 for the years ended June 30, 2026 and 2025, respectively.

## 6. Employee Benefit Plans

The Bar sponsors a defined contribution 401(k) plan (the Plan). Upon hiring, employees who have attained the age of 21 or older may elect to contribute a portion of their compensation, subject to Internal Revenue Code limitations, to the Plan. Following employees' one year anniversary, the Bar contributes to the Plan an amount equal to 10% of their compensation. Contributions to the Plan were $391,797 and $326,192 for the years ended June 30, 2026 and 2025, respectively.

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

## 7. Board Designated Net Assets Without Donor Restrictions

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

| | 2026 | 2025 |
|---|---|---|
| Bar operations reserves : | | |
| Three-month operating expense reserve (four-month in prior year) | $ 2,123,553 | $ 2,545,647 |
| Capital replacement reserve – building | 300,000 | 600,000 |
| Capital replacement reserve – equipment | 200,000 | 200,000 |
| Wellbeing Program | 104,375 | 104,375 |
| Total Bar operations reserves | 2,727,928 | 3,450,022 |
| Bar sections | 1,236,756 | 1,163,986 |
| Fund for client protection | 108,879 | 211,498 |
| Mandatory continuing legal education fund | 812,525 | 830,868 |
| | $ 4,886,088 | $ 5,656,374 |

## 8. Fund for Client Protection

On October 30, 1983, the Bar received approval from the Utah Supreme Court to assess lawyers and Licensed Paralegal Practitioners (LPPs) to maintain the Fund at sufficient levels to pay eligible claims. Before annual licensing begins, the Bar calculates how much each lawyer and LPP must pay to maintain the Fund balance. After the assessment at the beginning of the fiscal year is determined, the Fund balance must be set in an amount of at least $200,000. The Bar adds the assessment amount to the annual licensing renewal form following the approval of the Supreme Court. Lawyers then pay the amount during the renewal process. The assessment averages $5 to $7 but has been as high as $20 depending on claims made to the Fund. There were no fees assessed for the years ended June 30, 2026 and 2025.

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

## 9. Expenses By Nature and Function

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

Expenses by natural classification for the year ended June 30, 2026 were as follows:

| | Program Services | | | | | | | | Support Services | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Regulatory | Licensee Services | Public Services | Education | Building Usage | MCLE | FCP | Sections | General & Administrative | Total |
| Program | $ 68,949 | $ 619,479 | $ 109,141 | $ 775,855 | $ 85,432 | $ - | $ 116,115 | $ 174,615 | $ 155,333 | $ 2,104,919 |
| Salaries and benefits | 2,390,761 | 179,330 | 419,758 | 208,325 | 170,717 | 551,869 | - | - | 1,496,732 | 5,417,492 |
| General and administrative | 455,496 | 190,760 | 51,802 | 57,859 | 28,463 | 27,235 | 708 | - | 433,969 | 1,246,292 |
| Overhead and depreciation | 128,358 | 4,698 | 15,838 | 14,133 | 208,181 | 77,574 | - | - | 65,570 | 514,352 |
| | $ 3,043,564 | $ 994,267 | $ 596,539 | $ 1,056,172 | $ 492,793 | $ 656,678 | $ 116,823 | $ 174,615 | $ 2,151,604 | $ 9,283,055 |

Expenses by natural classification for the year ended June 30, 2025 were as follows:

| | Program Services | | | | | | | | Support Services | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Regulatory | Member Services | Public Services | Education | Building Usage | MCLE | CSF | Sections | General & Administrative | Total |
| Program | $ 124,617 | $ 631,694 | $ 141,567 | $ 758,220 | $ 71,522 | $ - | $ 107,755 | $ 280,205 | $ 196,328 | $ 2,311,908 |
| Salaries and benefits | 2,235,289 | 159,682 | 385,919 | 182,324 | 161,994 | 513,094 | - | - | 1,442,782 | 5,081,084 |
| General and administrative | 459,952 | 193,895 | 49,688 | 68,961 | 26,388 | 22,184 | 862 | - | 372,472 | 1,194,402 |
| Overhead and depreciation | 120,671 | 4,417 | 11,891 | 13,033 | 196,516 | 76,521 | - | - | 60,644 | 483,693 |
| | $ 2,940,529 | $ 989,688 | $ 589,065 | $ 1,022,538 | $ 456,420 | $ 611,799 | $ 108,617 | $ 280,205 | $ 2,072,226 | $ 9,071,087 |

## 10. Contingencies

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

## 11. Related Parties

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

**SUPPLEMENTAL SCHEDULES**

## *Schedule of Continuing Legal Education and Conferences*

***Revenues and Expenses***

*For the Year Ended June 30, 2026*

| | Summer Convention | Fall Forum | Spring Convention | CLE Events | Total |
|---|---|---|---|---|---|
| Revenues | $ 17,667 | $ 125,560 | $ 132,500 | $ 913,619 | $ 1,189,346 |
| Interfund sections | - | - | - | (99,865) | (99,865) |
| Total revenues | 17,667 | 125,560 | 132,500 | 813,754 | 1,089,481 |
| Expenses: | | | | | |
| Program | 980 | 91,296 | 103,229 | 658,007 | 853,512 |
| Salaries and benefits | 513 | 2,057 | 4,245 | 201,510 | 208,325 |
| General and administrative | 2,024 | 4,159 | 4,551 | 61,258 | 71,992 |
| In-Kind | - | 1,800 | 3,000 | - | 4,800 |
| Interfund facilities | - | - | - | (26,892) | (26,892) |
| MCLE fees | (709) | (2,100) | (3,011) | (49,745) | (55,565) |
| Total expenses | 2,808 | 97,212 | 112,014 | 844,138 | 1,056,172 |
| Excess (Deficiency) of revenues over expenses | $ 14,859 | $ 28,348 | $ 20,486 | $ (30,384) | $ 33,309 |

See accompanying Independent Auditors' Report.

## *Schedule of Licensee Services*

### *Revenues and Expenses*

*For the Year Ended June 30, 2026*

| | Bar Journal | Licensee Services | Legislative | Public Education | Young Lawyers Division | Total |
|---|---|---|---|---|---|---|
| Revenues | $ 255,467 | $ 166,739 | $ - | $ 9,000 | $ 27,169 | $ 458,375 |
| Interfund sections | - | (113,582) | - | - | - | (113,582) |
| Total revenues | 255,467 | 53,157 | - | 9,000 | 27,169 | 344,793 |
| Expenses: | | | | | | |
| Program | 48,807 | 370,605 | 125,838 | 3,138 | 79,437 | 627,825 |
| Salaries and benefits | 53,780 | - | 5,987 | 118,764 | 799 | 179,330 |
| General and administrative | 168,423 | - | 1,466 | 21,780 | 3,789 | 195,458 |
| Interfund facilities | (5,266) | - | - | (1,227) | (1,008) | (7,501) |
| MCLE fees | - | - | - | - | (845) | (845) |
| Total expenses | 265,744 | 370,605 | 133,291 | 142,455 | 82,172 | 994,267 |
| Deficiency of revenues over expenses | $ (10,277) | $ (317,448) | $ (133,291) | $ (133,455) | $ (55,003) | $ (649,474) |

## *Schedule of Public Services*

### *Revenues and Expenses*

*For the Year Ended June 30, 2026*

| | Committees | Consumer Assistance | Access to Justice | Total |
|---|---|---|---|---|
| Revenues | $ - | $ - | $ 65,360 | $ 65,360 |
| Expenses: | | | | |
| Salaries and benefits | 98,595 | - | 23,443 | 122,038 |
| Program | 46,961 | 69,511 | 303,286 | 419,758 |
| General and administrative | 6,652 | 16,359 | 44,629 | 67,640 |
| Interfund facilities | (6,942) | - | (5,955) | (12,897) |
| Total expenses | 145,266 | 85,870 | 365,403 | 596,539 |
| Deficiency of revenues over expenses | $ (145,266) | $ (85,870) | $ (300,043) | $ (531,179) |

## *Schedule of Bar Sections*

### *Revenues and Expenses*

*For the Year Ended June 30, 2026*

| | Balance June 30, 2025 | Revenues | Expenses | Balance June 30, 2026 | Net Increase (Decrease) |
|---|---|---|---|---|---|
| Bar Section Funds: | | | | | |
| Antitrust/Unfair Competition | $ 8,032 | $ 1,100 | $ 344 | $ 8,788 | $ 756 |
| Appellate Practice | $ 45,042 | $ 8,003 | $ 9,955 | $ 43,090 | $ (1,952) |
| Banking and Finance | $ 22,314 | $ 4,901 | $ 3,404 | $ 23,811 | $ 1,497 |
| Bankruptcy | $ 23,025 | $ 8,630 | $ 9,148 | $ 22,507 | $ (518) |
| Business Law | $ 68,896 | $ 25,375 | $ 19,798 | $ 74,473 | $ 5,577 |
| Collection Law | $ 39,195 | $ 3,075 | $ 1,898 | $ 40,372 | $ 1,177 |
| Constitutional Law | $ 15,107 | $ 2,135 | $ 642 | $ 16,600 | $ 1,493 |
| Construction Law | $ 11,181 | $ 10,236 | $ 6,893 | $ 14,524 | $ 3,343 |
| Corporate Counsel | $ 21,892 | $ 29,646 | $ 13,034 | $ 38,504 | $ 16,612 |
| Criminal Law | $ 65,133 | $ 10,975 | $ 3,374 | $ 72,734 | $ 7,601 |
| Cyber Law | $ 31,098 | $ 15,610 | $ 9,655 | $ 37,053 | $ 5,955 |
| Community Association Law | $ 14,003 | $ 3,140 | $ 1,812 | $ 15,331 | $ 1,328 |
| Cannabis Law | $ 9,664 | $ 960 | $ 300 | $ 10,324 | $ 660 |
| Dispute Resolution | $ 38,419 | $ 4,920 | $ 5,746 | $ 37,593 | $ (826) |
| Education Law | $ 16,410 | $ 2,795 | $ 5,700 | $ 13,505 | $ (2,905) |
| Elder Law | $ 27,644 | $ 3,980 | $ 1,408 | $ 30,216 | $ 2,572 |
| Environmental Law | $ 11,396 | $ 11,490 | $ 13,992 | $ 8,894 | $ (2,502) |
| Entertainment Law | $ 9,250 | $ 1,440 | $ 729 | $ 9,961 | $ 711 |
| Family Law | $ 93,053 | $ 58,848 | $ 40,700 | $ 111,201 | $ 18,148 |
| Franchise Law | $ 9,209 | $ 1,557 | $ 1,059 | $ 9,707 | $ 498 |
| Government/Administrative Law | $ 41,103 | $ 9,480 | $ 6,809 | $ 43,774 | $ 2,671 |
| Health Law | $ 15,969 | $ 4,625 | $ 2,641 | $ 17,953 | $ 1,984 |
| Intellectual Property | $ 122,491 | $ 41,002 | $ 39,404 | $ 124,089 | $ 1,598 |
| International Law | $ 36,607 | $ 3,870 | $ 6,061 | $ 34,416 | $ (2,191) |
| Indian Law | $ 11,472 | $ 2,752 | $ 879 | $ 13,345 | $ 1,873 |
| Juvenile Law | $ 7,237 | $ 3,160 | $ 6,119 | $ 4,278 | $ (2,959) |
| Labor and Employment Law | $ 11,391 | $ 14,200 | $ 9,668 | $ 15,923 | $ 4,532 |
| Legal Entrepreneurs | $ 14,097 | $ 7,575 | $ 1,736 | $ 19,936 | $ 5,839 |
| Limited Scope | $ 3,209 | $ 420 | $ 123 | $ 3,506 | $ 297 |
| Litigation | $ 108,739 | $ 68,755 | $ 83,890 | $ 93,604 | $ (15,135) |
| Military Law | $ 5,494 | $ 760 | $ 237 | $ 6,017 | $ 523 |
| Non-profit/Charitable Law | $ 16,528 | $ 2,525 | $ 781 | $ 18,272 | $ 1,744 |
| Probate/Estate Planning | $ 88,483 | $ 26,570 | $ 16,591 | $ 98,462 | $ 9,979 |
| Real Property | $ 29,888 | $ 41,730 | $ 54,314 | $ 17,304 | $ (12,584) |
| Securities | $ (1,418) | $ 17,435 | $ 6,086 | $ 9,931 | $ 11,349 |
| Senior Lawyers | $ 2,934 | $ 720 | $ 225 | $ 3,429 | $ 495 |
| Solo, Small Firm, Rural Practice | $ 31,292 | $ 3,275 | $ 992 | $ 33,575 | $ 2,283 |
| Tax | $ 8,788 | $ 17,212 | $ 15,998 | $ 10,002 | $ 1,214 |
| Total Bar Section Funds | 1,134,267 | 474,882 | 402,145 | 1,207,004 | 72,737 |
| Paralegal Division | 29,719 | 21,117 | 21,084 | 29,752 | 33 |
| | $ 1,163,986 | $ 495,999 | $ 423,229 | $ 1,236,756 | $ 72,770 |

See accompanying Independent Auditors' Report.

## *Schedule of Mandatory Continuing Legal Education*

***Revenues and Expenses***

*For the Year Ended June 30, 2026*

| | | |
|---|---|---|
| Revenues: | | |
| Compliance fees from attorneys | $ | 264,945 |
| Continuing Legal Education (provider attendance fees) | | 365,563 |
| Investment income | | 32,327 |
| MCLE Revenue | | 662,835 |
| Interfund revenue | | (68,904) |
| Total revenues | | 593,931 |
| Expenses: | | |
| Salaries, payroll taxes, and benefits | | 551,869 |
| Office overhead | | 102,074 |
| Travel | | 24,991 |
| Board meetings | | 2,244 |
| MCLE Expenses | | 681,178 |
| Interfund facilities | | (24,500) |
| Total expenses | | 656,678 |
| Deficiency of revenues over expenses | $ | (62,747) |

See accompanying Independent Auditors' Report.

## *Schedule of Facilities*

### *Revenues and Expenses*

*For the Year Ended June 30, 2026*

| | | |
|---|---|---|
| Revenues: | | |
| Outside parties | $ | 35,436 |
| In-kind and interfund revenues: | | |
| Interdepartmental charges | | 82,875 |
| Sections | | 22,873 |
| Utah Bar Foundation and other in-kind | | 24,500 |
| MCLE | | 19,789 |
| Total in-kind and interfund revenues | | 150,037 |
| Total revenues | | 185,473 |
| Expenses: | | |
| Building overhead | | 208,181 |
| Food, beverage and AV costs | | 85,432 |
| Salaries and benefits | | 170,717 |
| General and administrative | | 28,463 |
| | | 492,793 |
| In-kind expenses | | 19,789 |
| Total expenses | | 512,582 |
| Deficiency of revenues over expenses | $ | (327,109) |

See accompanying Independent Auditors' Report.

Utah State Bar Commission Meeting

# TAB 3

# UTAH BAR COMMISSION MEETING
## AGENDA ITEM

**Meeting Date:** November 13, 2026

**Title:** Select Commissioner to Fill Remainder of Yvette Donosso's Term

**Item No.**

**Submitted by:** Elizabeth Wright

**ITEM/ISSUE:**

The Bar Commission has solicited nominations to the office of Bar Commissioner from the Second Division to fill the unexpired term of Yvette Donosso as she has resigned his Second Division Bar Commission seat. The term of this successful candidate will expire July 2027. Bar By-Laws provide that such vacancies may be filled by: (1) holding a special election; (2) appointing a successor; or (3) filling the vacancy through the next regular election.

**RECOMMENDATIONS:**

The Executive Committee is proposing that the Commission appoint a successor to fill the remainder of the term and that the process and the successor be determined at the November 13, 2026 meeting.

CANDIDATES:

1. Dan Black
2. John Bradley
3. Nathan Carroll
4. Cathleen Gilbert
5. Kristopher Kaufman
6. Nicholas Mills

**INFO ONLY:** **DISCUSSION:** **ACTION NEEDED: X**

**Adam Crayk**
Dan Black
Jeremy Delus
S. Todd Banks *
Christine Eschenfelder
John West
Sam Knight
Nadya Barba Ramirez

STOWELL CRAYK
PLLC

**Douglas Stowell**
Joseph Johnson
Michael Ted Thornock
Martin L. Jones (of counsel)
Craig Stanger
Daniel Heaps
Jason Jensen
Alexandra Diaz Andrews

September 14, 2026

**Utah State Bar**
**645 South 200 East**
**Salt Lake City, UT 84111**
**801-537-9077**
elizabeth.wright@utahbar.org

Re: ***Letter of Interest for Second Division Bar Commission seat***

To Whom it May Concern:

I am interested in filling the Utah State Bar Second Division Commission seat which has recently been vacated. By way of introduction, I was born and raised in Utah, having attended the University of Utah for undergraduate studies and law school. I am the Regional Partner for the Ogden office location of Stowell Crayk, PLLC. We are a medium-sized Utah law firm which specializes in Immigration Law and Criminal Defense, among other areas of practice. I specialize in "Crimmigration", and have been practicing in these two areas (Immigration and Criminal Defense) for over 12 years. I have lived and worked in Ogden for the past 5 years as a Regional Partner, and before that I lived with my family in Bountiful, Utah for the previous 6 years while working in the Salt Lake City office of Stowell Crayk, PLLC.

I have handled myriad criminal cases in Justice and District courts all over the State as a criminal defense attorney. I have represented many more indigent defendants for our Public Defense contracts in Davis, Salt Lake, and Utah County, and handled dozens of federal criminal cases at the Utah Federal District Court. I have extensive experience handling hundreds of cases in the Salt Lake Immigration Court, before the U.S. Citizenship and Immigration Service in Salt Lake City, and in Juvenile Courts all over the State of Utah. I love my job and am committed to serving the people of Utah, especially our minority populations and marginalized community members. I have been a presenter to many different community groups and organizations on immigration issues and civil and immigrants' rights.

I believe that my experience and perspective, along with my willingness to serve and my passion for advancing equity and justice in our State, will be valuable assets to the important work of the Utah State Bar Commission. I would be honored to represent the Second Division on the Commission.

Thank you in advance for your consideration, and please feel free to contact me at 385-355-9256, or at dan@lawscb.com.

Cordially,

Daniel R. Black
*Attorney at Law*

**SLC** 4252 S. 700 E. Murray, UT 84107 | P (801) 944-3459 | F (801) 483-0705
**OGDEN** 2788 Washington Blvd. Ogden, Utah 84401 | P (801) 935-4940 | www.stowellcrayk.com
*S. Todd Banks Licensed in Nevada and Utah

OFFICE OF THE ATTORNEY GENERAL
STATE OF UTAH

DEREK E. BROWN
ATTORNEY GENERAL

Mark E. Burns
Civil Deputy Attorney General

Daniel Burton
Chief Deputy Attorney General
& General Counsel

Douglas Crapo
Public Protection
Deputy Attorney General

Stanford E. Purser
Solicitor General

Stewart M. Young
Criminal Deputy Attorney General

October 1, 2026

Elizabeth Wright

Executive Director

Utah State Bar Association

Via email at Elizabeth.wright@utahbar.org

Re: Second Division Commissioner Vacancy

Dear Director Wright:

I am interested in serving in the vacant Commission seat for the Second Division. As you know, I served in this position several years ago. I loved the opportunity then and would love to serve again. That service took me from a bar critic to an absolute advocate. I have attached a resume' so the Commissioners can get to know me a little better.

Thanks to all for considering me.

Respectfully,

John W. Bradley
Assistant Attorney General

JWB:me

2540 WASHINGTON BLVD, 7TH FLOOR, OGDEN, UT 84401
PHONE: (801) 626-3512 • EMAIL: CFSOGDEN@AGUTAH.GOV

# John W. Bradley

jbradley@agutah.gov

801 388-9339

802 S. Heights Circle

South Ogden, UT 84403


I am an accomplished attorney with leadership experience. Well respected by both the courts and by my client agency, I am ready to get back into bar service. I consider myself to be an advocate for the Bar Association. I will strive to be of benefit to the Second Division and the Utah State Bar by serving.

EXPERIENCE:

Assistant Attorney General: 1995 to the Present.

- Appointed as section director after about 4 years with the office.
- Recognized expert in the field of child support, parentage, criminal non-support, adult disability
- Consistently among the highest performing attorneys in the division

EDUCATION:

Juris Doctorate: J. Reuben Clark Law School BYU 1989

B.A. Utah State University 1986

Major – Political Science

Minor Business and Japanese

ACHIEVEMENTS

Voted outstanding public service attorney 2023 Weber County Bar Association

Served on the Utah State Bar Commission 2016-2022

Served on the South Ogden City Council for 14 years

Served on the South Ogden City Planning Commission 10 years.

Former Weber County Bar President

Character and Fitness Committee – Utah State Bar

Ethics Committee and CLE Committee Utah Attorney General's Office.

LIFE OUTSIDE THE OFFICE

Married 41 years to Pat Bradley. We are the parents of 5 (adult) children.

Remodeling, hiking, gardening, being outside - mountains or beach are great

Dear Ms. Wright and Members of the Bar Commission:

I am writing to express my interest in being considered for appointment to the vacant Second Division seat on the Board of Bar Commissioners.

I have lived and practiced in Weber County for over 15 years, primarily focusing on criminal defense and family law. Roughly 95% of my criminal caseload consists of appointed work through the Weber Public Defender Group, along with a small practice in divorce and custody matters. I regularly appear in the Second District Court and in justice courts across Weber, Davis, Box Elder, and Morgan counties.

If appointed, my key areas of focus would include:

- Indigent Defense: The indigent defense system in northern Utah is under strain. The lawyers managing these caseloads need a Bar that fully understands the realities of contract and appointed work when taking positions that affect them.
- Access to Justice: Family law is where most Utahns first interact with the legal system and where self-represented litigants are most prevalent. I look forward to contributing practical insights from my practice to the Bar's access-to-justice initiatives.

Thank you for your consideration.

Nathan

**Cathleen C. Gilbert**
**826 Northridge Drive**
**Bountiful, Utah 84010**
**Office direct telephone number (801) 295-4001**
**Cellular phone number (801) 347-6258**

**EDUCATION:**

University of Utah, College of Law, J.D., 1994
Senior Staff Member, Utah Law Review, 1993-94
Junior Staff Member, Journal of Contemporary Law, 1992-93
1993 Moot Court, Fifth Place - Best Written Brief
University of Utah, Honors B.A., Accounting, 1984
AV Peer Review Rating

**PARTNER, Cathleen C. Gilbert, P.C., d.b.a. Gilbert Law Office**

2007-present

**PRACTICE AREAS:**

Outside General Counsel for businesses
Business Formation, including Limited Liability Companies, S-Corporations, C-Corporations, Partnerships and Tax-exempt Organizations
Estate and Tax Planning
Domestic Agreements and Divorce
Probate, Guardianships and Conservatorships

**PROFESSIONAL EXPERIENCE:**

Wood Crapo, LLC, Of Counsel, 2001-2006
Prince, Yeates & Geldzahler, Attorney, 1998 – 2001
Parry, Murray, Ward & Lawrence, Attorney, 1994 – 1998
Utah Supreme Court, Extern Clerk to the Honorable I. Daniel Stewart, 1994
Deloitte & Touche, Senior Accountant, Certified Public Accountant, 1986-1991
University of Utah, College Accounting Instructor, 1990-1991

**ADMITTED TO PRACTICE:**

Utah Supreme Court
United States District Court, for the Districts of Utah

**PROFESSIONAL AFFILIATIONS AND MEMBERSHIPS**

Member, Utah State Bar Association, 1994 to present
Member, Utah State Bar Litigation, Estate Planning, Elder Law, Family Law and Solo & Small Firm Sections
Member, Davis County Bar Association
Member Rex E. Lee American Inns of Court, National American Inns of Court
Certified Public Accountant, 1988 to 2020

Member, Utah Association of Certified Public Accountants ("UACPA"), 1988 to present
Member, American Institute of Certified Public Accountants, 1988 to 2020
Member, American Women's Society of CPA's, 1988 to 2020
Member, American Bar Association, 1994 to 2007

**INVOLVEMENT – UTAH STATE BAR:**

Utah State Bar Ethics Advisory Opinion Committee 2013-2016
Recipient, Section of the Year 2013, Solo, Small Firm & Rural Practice Section
Co-Chair Utah State Bar Fall Forum, November 2013
Chairperson of Solo & Small Firm Section of the Utah State Bar, 2012-2013
Evaluator for Utah Judicial Performance Appellate Review Pilot Program, 2012
Utah State Bar Needs of Children Committee Member, 1997-2000

**COMMUNITY INVOLVEMENT:**

President, Rex E. Lee American Inns of Court, 2023-2025
Board Member, Davis Performing Arts Association, 2012-2023
Board Member, Women Lawyers of Utah 2010-2013
Political Action Committee Member, Utah Association of CPAs (UACPA), 2006-2007
Board Member and Vice President, Utah Board of Radiation Control, 1998-2002
Committee Member, Women Lawyers Initiative on the Advancement and Retention of Women, 2007-2010, and Committee Chair WLU Special Project 2010-11
Board Member, UACPA, 1999-2000
Chairperson, UACPA Professional Conduct Committee, 1997-2000
Volunteer in Third District Court, Friends of Court program
President, Utah Heritage Foundation Board of Trustees, 1989 to 1990
Advisory Council, United Way Planned Giving, 1997 to 2007

**PRESENTATIONS AND PUBLICATIONS:**

Ms. Gilbert lectures frequently on the topic of Estate Planning
Speaker at Utah Office of the State Treasurer's 1st Annual Women in the Money, Utah Financial Empowerment Conference, April 22, 2019, "What you Need to Have in Place Before the Unspeakable"
Moderated Panel on "Lessons in Lawyering" at 2012 Spring Bar Convention for Utah State Bar
Moderated various Panel presentations at monthly Utah State Bar Meetings Moderator, Ethics Panel, UACPA Annual Conference, December 1997, Salt Lake City
Course Instructor: "Family Limited Partnerships," AICPA, October 1997, Salt Lake City
Seminar Presenter: "Estate Planning," FHP Residents' Retreat, May 1998, Bryce Canyon
Utah Law Review, "Should the Butcher, the Baker, and the Candlestick Maker Be Held Responsible for Hazardous Waste?" Vol. No. 2, 1994, p. 871.
Journal of Contemporary Law, "Allowing the Press to Suppress an Individual's Right to Privacy", Vol. 19, No. 1, 1993, p. 252.

**LANGUAGE:**

German

KAUFMAN | NICHOLS | KAUFMAN
ATTORNEYS AT LAW

205 26th Street, Suite 34
Bamberger Square Building
Ogden, Utah 84401
ph: 801-394-6062
e: kkaufman@knoklaw.com

Steven M. Kaufman (*In Loving Memory, our founder:* 1979-2025)
Ron K. Nichols
Kristopher S. Kaufman
Benjamin G. Larsen

Jason T. Schow
Dylan T. Benson
Tyson C. Stokes
Alexander R. Smart

September 25, 2026

Elizabeth A. Wright, Executive Director
Utah State Bar
Elizabeth.wright@utahbar.org

Re: Letter of Interest – Second Division Commission Seat

Dear Elizabeth:

I would like to be considered for the vacant Second Division seat on the Utah State Bar Commission.

I have been licensed and practicing law in Utah since October 2004. I spent the first five years of my career practicing in Salt Lake City, but in 2009 I had the opportunity to come home to Ogden and build my practice here. It has been one of the most rewarding decisions of my professional life. I have been fortunate to develop a busy general civil practice representing individuals, families, and businesses in a broad range of matters involving trusts and estates, real estate, business, family law, and personal injury.

I am the managing member and one of the founding partners of Kaufman, Nichols & Kaufman, PLLC, the successor to the firm my late father, Steve Kaufman, started in Ogden in 1979. For me, practicing law in Ogden has always carried a little extra meaning because of that history. That connection also makes this opportunity to serve the Second District particularly meaningful to me.

As many of you know, Steve was a Second District Commissioner in the 1990s and served as President of the Utah State Bar in 1997. The Bar was a very important part of his professional life. He believed strongly in giving back to the profession and in being involved in the organization that represented Utah lawyers. I grew up watching that commitment, and it has stayed with me throughout my career.

In many ways, this opportunity feels like a natural continuation of something that has been important to my family for a long time. But more importantly, after more than twenty years of practicing law, I feel that I have something of my own to contribute. I have experienced the profession from a number of perspectives, and I have seen both the challenges and rewards that come with practicing law in a community like ours.

I have tried to follow my father's example in my own way. I have been actively involved with the Weber County Bar for more than twenty years and had the privilege of serving as its President in 2011. That experience gave me an even greater appreciation for the value of a local bar and for the relationships that develop when lawyers take the time to work together outside of their individual practices.

At this point in my career, I think I am in a good position to contribute to the Utah State Bar as well. I have been practicing long enough to have some perspective on how our profession has changed, while still being close enough to the day-to-day practice of law to understand the issues that affect lawyers in their offices and courtrooms. My practice has also allowed me to work with a wide variety of clients and lawyers and to see the profession from many different angles.

If selected, I would approach the Commission seat much as I have approached my involvement with the Weber County Bar: by listening, being accessible, working collaboratively, and trying to be a practical voice for the lawyers I represent. I would particularly enjoy the opportunity to represent the diverse group of lawyers practicing throughout Davis, Weber, and Morgan Counties. Our practices, firms, and experiences may be very different, but I think we all benefit from a Bar that is responsive to its members and committed to maintaining a strong and collegial legal profession.

I am not sure that any lawyer ever feels completely caught up enough in their law practice to volunteer for something else, but I have always believed that our profession is better when lawyers are willing to give some of their time to it. This seems like a good time in my career to do that on a broader level.

I would be honored to have the opportunity to serve the Second Division and the Utah State Bar, and I would appreciate your consideration.

Warm regards,

/s/ Kristopher S. Kaufman
Kristopher S. Kaufman, Managing Member
Kaufman, Nichols & Kaufman, PLLC

**Nicholas Mills Personal Statement**

My name is Nicholas Mills, and I would like to be a bar commissioner. I have been a licensee of the Utah State Bar since 2011. I began my career at the Nevada Supreme Court researching and writing opinions for felony appeals. After working at the Nevada Supreme Court, I wanted a job where I could be in the courtroom. So I accepted an offer to work as an Associate City Prosecutor for Salt Lake City. There, I fell in love with misdemeanor prosecution. I have loved prosecuting misdemeanors because misdemeanors are the middle-ground between law-abiding citizens and criminals. I quickly learned that most of the defendants were good people who had made silly mistakes. One highlight of my time at Salt Lake City was the opportunity to teach young police officers at the City's in-house academy. After several years, I took another step and began working at Layton City. At Layton, I kept prosecuting misdemeanors but also worked as legal counsel to the planning commission and had the opportunity to learn more about property law. Currently, I work as the City Attorney for Kaysville City. Here, I am the chief legal officer for the City, so I have a very broad practice. I manage the City's civil litigation, draft policy, review contracts, prosecute misdemeanors, consult policy makers, handle employment issues, and deal with any other legal issues that arise. I am fortunate to be able to do exactly what I want to do.

Throughout my career, I have tried to be involved in my profession beyond just doing my job. I have served as the President of the Utah Misdemeanor Prosecutor's Association. In that capacity, I taught at annual conferences, attending lobbying meetings, and was a member of a legislative advisory committee. I have also served as the President of the Criminal Law Section of the Utah State Bar. The section sponsors training for judges, prosecutors, and defense attorneys. I am a New Lawyer Training Program mentor and was awarded the Charlotte L. Miller mentoring award.

I absolutely love being a lawyer, but also I love being a dad and husband. I have three daughters, Samantha is 17, Brooklyn is 14, and McKenzie is 12. I love reading and I am trying to read all of the Barnes & Noble Paperback Classics. So far, my favorite has been Treasure Island and the Scarlet Pimpernel. Currently, I am reading a book of Chekov's short stories. I also love being outdoors and would go with you to Yellowstone tomorrow if you asked me.

I am confident that I would be a good bar commissioner. I have enjoyed being active in the Bar and would love the opportunity to work on the policy of the Bar. I believe that I would represent the 2nd district admirably because I have lived and worked here nearly my entire life. I recognize that I have much to learn and that being a Bar Commissioner is a responsible position. But I welcome the opportunity to help the bar and its members. I believe that I could be successful and humbly ask that you appoint me to be a bar commissioner

# NICHOLAS CLYDE MILLS

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


## EDUCATION

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

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

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

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

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

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

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

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

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

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

## EMPLOYMENT

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

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

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

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

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

- *Instructor*, Salt Lake City Police Academy

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

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

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

- Outstanding Intern Award

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

## PUBLICATIONS

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

## COMMUNITY

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

# Utah State Bar Commission Meeting

# TAB 4

# DANIEL RUSKIN

890 E Antelope Drive, Layton, UT 84040
(203) 919-0115 • daniel.ruskin@nyu.edu


## EDUCATION

**NEW YORK UNIVERSITY SCHOOL OF LAW**, New York, NY
J.D., *magna cum laude*, 2024

- Butler Scholar (*one of ten 2L students with the top cumulative grades*)
- Order of the Coif
- Tax Law Review, Staff Editor
- Teaching Assistant, Legislation and the Regulatory State (Spring 2022)
- Teaching Assistant, Antitrust (Fall 2023)
- Research Assistant, Professor Scott Hemphill (Fall 2023)

**UNIVERSITY OF CONNECTICUT**, Storrs, CT
B.S. in Computer Science, *summa cum laude,* 2020
Authored *Treatment Effects of Modafinil for Cocaine Use Disorders: A Retrospective Analysis of Aggregated Clinical Trial Data from Three Cocaine Treatment Studies*, an honors thesis supervised by Professor Jinbo Bi in the Laboratory of Machine Learning & Health Informatics.

## EXPERIENCE

**UTAH ATTORNEY GENERAL**, Salt Lake City, Utah
*Assistant Attorney General (Consumer Protection),* June 2026 - Present
As an Assistant Attorney General, I represent the Division of Consumer Protection and the State of Utah in civil enforcement actions against deceptive and unfair business practices affecting Utah consumers. I represent the state in consumer protection litigation involving social media platforms, artificial intelligence providers, pharmaceutical benefit managers, and other innovative business practices. I also collaborate with state attorneys general and federal enforcement partners on multistate investigations and enforcement actions, and serve on the committee guiding AI adoption across the office.

**NO MORE A STRANGER FOUNDATION**, Salt Lake City, Utah
*Of Counsel,* 2025 - Present *(Pro Bono)*
I serve as of counsel to an immigration legal services nonprofit, advising clients on U visa eligibility and applications, adjustment of status, family-based visa petitions, and affirmative and defensive asylum claims. I appear before USCIS, EOIR, and the BIA on behalf of clients navigating complex immigration proceedings.

**BRIGADE LEGAL**, Salt Lake City, Utah
*Co-Founder,* January 2025 – June 2026
I founded Brigade Legal, a purpose-built platform for managing collective actions in the United States and the European Union. The company served leading consumer law firms, including Hagens Berman, on complex matters involving tens of thousands of claimants.

**INVENTEX**, Salt Lake City, Utah
*CEO / General Counsel*, July 2024 – June 2026
I led a legal technology company developing AI-powered tools for patent prosecution, overseeing a team of five engineers and contractors. I set the company's strategic direction, managed investor relations, and reported on company performance to venture capital investors. I also built software to analyze and develop patent portfolios. As sole in-house counsel, I managed all corporate legal matters, including contracts,

Utah State Bar Commission Meeting

# TAB 5

UTAH

Governor
Spencer J. Cox

Lieutenant Governor
Deidre M. Henderson

Division of
Professional Licensing

Director
Mark Steinagel

Assistant Director
Adam Watson

Business, Construction,
& Design Section

September 29, 2026

ELIZABETH WRIGHT, EXECUTIVE DIRECTOR
UTAH STATE BAR
645 S 200 E
SALT LAKE CITY UT 84111

Dear Ms. Wright:

It is time for us to consider nominations for appointments to the newly created Constables Licensing Board.

In accordance with statutory requirements and for the purpose of obtaining your organization's recommendation of candidates for appointments to the board, we respectfully solicit your nominations of individuals representing the legal community with experience utilizing a constable service as a client. We would appreciate three (3) nominations ranked in the order of your preference. The Commissioner will consider those nominations along with any others she may receive and will thereafter make the appointment. Please remember, the appointment is hers and she may or may not appoint one of your nominees.

In order to complete our list of nominations by January 2027, please submit your organization's nominations to the Division **no later than November 30, 2026**, along with a copy of each nominee's resume. If you would prefer to email your nominations and accompanying resumes, please send them to Katie Corak, Administrative Assistant kcorak@utah.gov. **If we have not received your nominations by that date, we will proceed without them.**

In submitting your nominations, please consider the availability of each candidate to devote the time and attention required of a board member. They must first serve to protect the public interest and will often participate in disciplinary proceedings against members of the profession. It serves the profession or the Division little if a candidate cannot place behind them the natural tendency to "protect" the professional when the demands of regulation require an appropriate sanction.

**Current officers of professional associations are felt to be inappropriate nominees due to possible conflict of interest issues. Appointed board members should not accept an officer position with a professional association for the same conflict of interest reasons.** Your assistance is greatly appreciated.

Sincerely,

Adam Watson
Assistant Division Director

## Christy Abad

**From:** Nick Lloyd <nick@titanlegal.com>
**Sent:** Wednesday, November 4, 2026 11:45 AM
**To:** Christy Abad
**Subject:** Constable Licensing Board Nominations

**IRONSCALES couldn't recognize this email as this is the first time you received an email from this sender nick@titanlegal.com**

Christy,

I'm reaching out about the Constable Licensing Board nominations that I saw in the Bar's eBulletin. I would like to nominate myself as I have a lot of prior and ongoing experience using constable services in my practice. Please let me know if there's anything else that you would like me to submit for consideration. I'd be happy to send it over.

**Nick Lloyd**
Attorney

TITAN LEGAL
THE LAW OFFICES OF KIRK A. CULLIMORE

12339 S. 800 E., Ste. 100 Draper, UT 840
(801) 571-6611
Titanlegal.com

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THIS IS A COMMUNICATION FROM A DEBT COLLECTOR
THIS IS AN ATTEMPT TO COLLECT A DEBT
ANY INFORMATION OR DOCUMENTATION PROVIDED OR OBTAINED FROM YOU WILL BE UTILIZ
FOR THE PURPOSE OF COLLECTING SUCH DEBT

Utah State Bar Commission Meeting

# TAB 6

# UTAH COURT OF APPEALS 40TH ANNIVERSARY

The Utah Court of Appeals will mark its 40th anniversary with a CLE and celebratory event. There will be a luncheon with the Court and its past members, as well as three CLE panels detailing the history of the Court at its founding and the service it provides our community, a discussion of the legacy of the judges who have served, and practice tips and ethics advice from the sitting judges (including the two new appointees) and practitioners.

The sections of the Bar have been invited to participate both as attendees and as sponsors. Sponsorships will be accumulated to help keep registration costs at a minimum, allowing all practitioners access to join the CLE event. To date, the Appellate Practice Section, the Litigation Section, and the Cyber Law Section have committed to donations. In addition, the Estate Planning Section, the Family Law Section, and the Real Property Section are weighing possible contributions.

# Save the Date

## 40TH ANNIVERSARY OF THE UTAH COURT OF APPEALS

CLE LUNCHEON & CELEBRATION

## JANUARY 7th 2027

**The legal community and other leaders will gather to celebrate a milestone for the Utah Court of Appeals.**

**The half-day symposium will include a distinguished keynote over lunch, a program celebrating the assembled judges, and three CLE panels in the afternoon highlighting the Court's important history.**

**Please join us in marking this important milestone in Utah's legal history.**

***Registration will open in November.***

# PROGRAM OF EVENTS

**Midday | Luncheon & Keynote Presentation**
Join us for a plated luncheon featuring a keynote Continuing Legal Education (CLE) presentation.

**1:30–4:30 p.m. | CLE Panel Presentations**
Panel I | The Founding of the Utah Court of Appeals
A look at the legal and legislative history behind the establishment of the Court of Appeals.

**Panel II | Reflections from the Bench**
Former and current judges of the Utah Court of Appeals share their experiences, perspectives, and insights.

**Panel III | Practice Tips from the Court**
Judges and practitioners offer candid advice, practical guidance, and perspectives on appellate practice.

**Closing Reception | Ballroom Atrium**
Brief reception featuring portraits of the Court of Appeals' various benches throughout its history.

**HONORING THE COURT'S HISTORY,**
**CELEBRATING ITS LEGACY, AND LOOKING TO THE FUTURE**
***Program details and accreditation subject to final confirmation.***

Utah State Bar Commission Meeting

# TAB 7

# Utah State Bar®

## MEMORANDUM

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

**FROM:** Elizabeth Wright, Executive Director
Nathan Severin, Finance Director

**RE:** Request for authorization to commission an independent Reserve Study

**DATE:** November 13, 2026

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**Purpose**

We request the Commission to authorize an independent Reserve Study of the Bar's building and major capital assets, at a cost not to exceed $5,000, to be completed prior to the FY 2028 Budget.

Today our reserve balances rest on internal estimates. A Reserve Study replaces those estimates with a documented, third-party opinion of what we own, when it will need repair or replacement, and what it will cost. In short, it turns "we believe we have enough" into "here is the evidence that we do, or here is how much we are short."

**What a Reserve Study is**

A Reserve Study is an independent long-range forecast of the cost to repair and replace the major parts of a building. It is prepared by a credentialed specialist (typically a Reserve Specialist or Professional Reserve Analyst) who inspects the property and issues a written report.
A useful analogy is a title search plus an appraisal, but for the building's future obligations. The study answers three questions:

1. **What do we own?** An inventory of every major component: roof, HVAC, elevators, parking lot, windows, plumbing, electrical, technology infrastructure including servers.

2. **What condition is it in, and how long will it last?** For each component, its remaining useful life and estimated replacement cost.

3. **Are we funding it properly?** A comparison of our current reserve balance to what the forecast says we need, expressed as a "percent funded," plus a recommended contribution schedule for the next 20–30 years.

Think of the building as carrying obligations that come due on a schedule we don't control. A roof reaches the end of its life whether we have budgeted for it. The Reserve Study is the schedule of those obligations, with dollar amounts and due dates, so that funding decisions are made in advance rather than in an emergency.

The study is normally updated with a site visit every 3–5 years, with a desk review in between.

**How it strengthens the credibility of our reserves**

A Reserve Study gives our reserve figures independent and documented support.

- **It replaces judgment with evidence.** Our current reserve targets are reasonable, but they are internally set. If a licensee, the Court, or any member of the public asks "why this amount?", we can point to a third-party report rather than to staff opinion.
- **It answers both directions of criticism.** Licensees may argue reserves are too high and license fees should fall; others may argue we are underfunded. The study gives the Commission a defensible answer to either. And if we are holding more than needed, it will tell us that too.
- **It supports fiduciary oversight.** Commissioners have a duty of care over the Bar's assets. Relying on a qualified expert's report is the kind of informed, documented decision-making that duty contemplates.
- **It strengthens the audit file.** Our auditors look for a reasonable basis behind board-designated reserves. A Reserve Study is that basis, and it ties the designated amounts to specific, identified future costs.
- **It shows transparency to licensees.** A clear statement such as "the building reserve is X% funded against an independent study" is far easier to explain in a budget presentation than a single lump sum balance.

**How it helps us plan**

The study gives the Commission a 20 to 30-year calendar of major expenses, so large costs are funded gradually instead of arriving as surprises, as has been the case in the last couple years.

- **No surprise special assessments or dues spikes.** Without a forecast, a failed roof or HVAC system can force a sudden license fee increase or a draw on operating funds. With one, we spread the cost evenly over the years leading up to it.
- **Smoother license fee decisions.** The recommended contribution schedule shows how much to set aside each year. That lets the Commission evaluate any license fee proposal against known future needs. This is especially important now that the Court has expressed a desire to consider fee sufficiency more frequently.
- **Better timing of projects.** Knowing which components fail in the same window lets us bundle work, bid it competitively, and avoid paying emergency rates.
- **A basis for bigger decisions.** Whether to renovate, refinance, lease space, or eventually sell or relocate, the study shows the true long-term cost of keeping the building as it is.
- **Continuity across Commissions.** Commissioners and staff change; the study does not. It gives each new Commission the same baseline and prevents the plan from depending on institutional memory.

## Recommendation

We propose a full Reserve Study with site inspection, procured through a competitive request for proposals.

Utah State Bar Commission Meeting

# TAB 8

# Utah State Bar

## Budget & Finance Committee

*Financial Results as of September 30, 2026 | Three Months Ended*

## Summary

Through three months of FY27 (Q1), the Bar's net income is $3,242,726, which is ($225,551) (6.5%) below budget. Revenue came in essentially on budget, while expenses ran $225,975 (9.3%) over, driven primarily by Summer Convention program costs that substantially exceeded the budget.

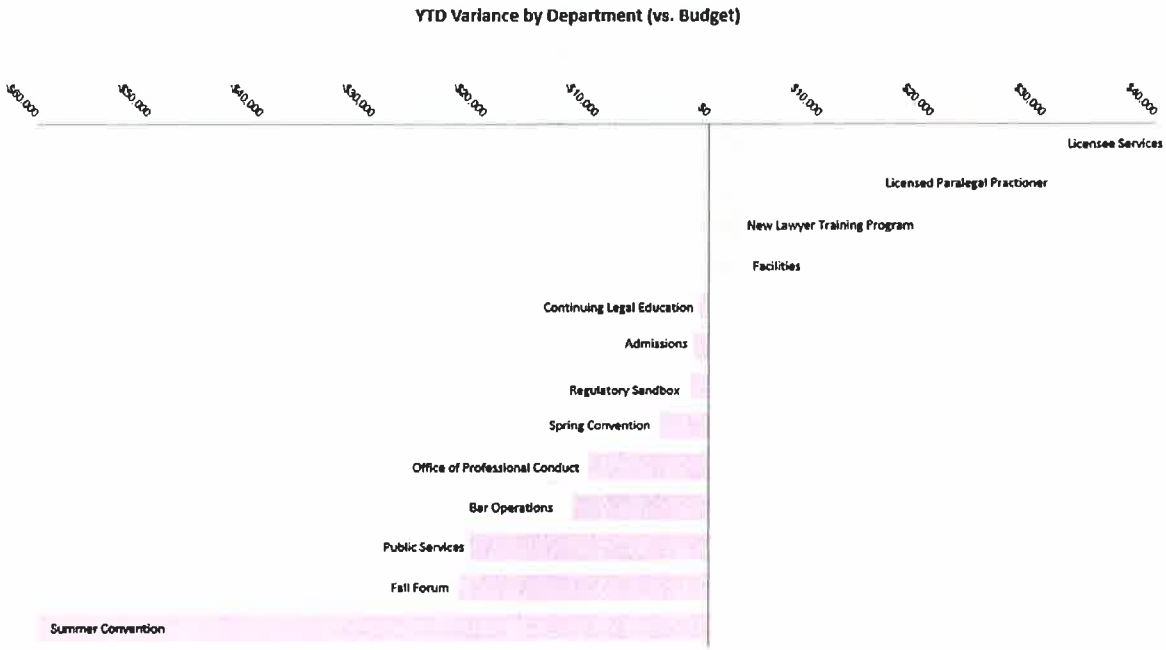
Capital expenditures of $220,496 are $103,050 (87.7%) above the YTD budget of $117,446; $249,288 remains available in the annual CapEx budget of $469,784.

| Metric | Actual | Budget | $ Variance | % Variance |
|---|---|---|---|---|
| YTD Revenue | 5,898,646 | 5,898,222 | 424 | 0.0% |
| YTD Expense | 2,655,290 | 2,429,945 | (225,975) | -9.3% |
| **YTD Net Income (Loss)** | **3,242,726** | **3,468,277** | **(225,551)** | **-6.5%** |
| YTD Net Change in Cash | (1,073,263) | (745,743) | (327,519) | -43.9% |

*Note: Net income above is presented on an accrual basis. Cash and investment balances, covered separately under Cash Position below, reflect actual funds on hand and can move differently than accrual net income within the same period.*

## Net Income: Budget vs. Actual, by Department

*Note: The chart below breaks the budget variance down by department: green bars are favorable to budget; red bars are running unfavorably. Department variances that are large enough, in both dollar and percentage terms, are discussed individually further on; the rest are shown for completeness.*



# Variances More than $10k and 10%

The departments below differ from their year-to-date budget by more than $10,000 and 10%, the Commission's standard materiality threshold. Departments not listed here are tracking close enough to budget so that no individual explanation is provided.

### Summer Convention

The Annual Meeting is closer to being fully reflected in the three-month YTD results. The event generated $268,796 in revenue, including $38,000 in sponsor revenue. Meeting registration came in at $157,030 against a $238,400 budget; the gap reflects lower-than-anticipated attendance. Total event costs of $406,979 were higher than the $243,743 budget, driven primarily by Program Services expenses associated with hosting the convention, and contracted attrition. The YTD net result of $(138,183) compares to a budgeted net income of $63,682. The convention took place, generated meaningful member engagement and sponsor participation, and our remaining conventions and CLE series for the fiscal year are set to offset this unfavorable budget variance.

### Fall Forum

Revenue of $36,900 trails the $60,180 budget by $23,280 (39%), driven by vendor revenue coming in at $1,200 against a $15,606 plan and sponsor revenue of $0 against a $5,100 plan YTD. Expenses are favorable, coming in $839 under budget. The variance reflects a timing issue on the revenue side and should be self-correcting over the next two months.

### Licensee Services

Licensee Services, which includes the Bar Journal, Communications, Legislative, Licensee Benefits, Section Support, and the Young Lawyers Division, has advertising revenue of $99,947, which is $28,742 (40%) above the $71,205 budget. Expenses are $2,230 (0.9%) over budget, resulting in a net favorable variance of $31,141.

### Licensed Paralegal Practitioner

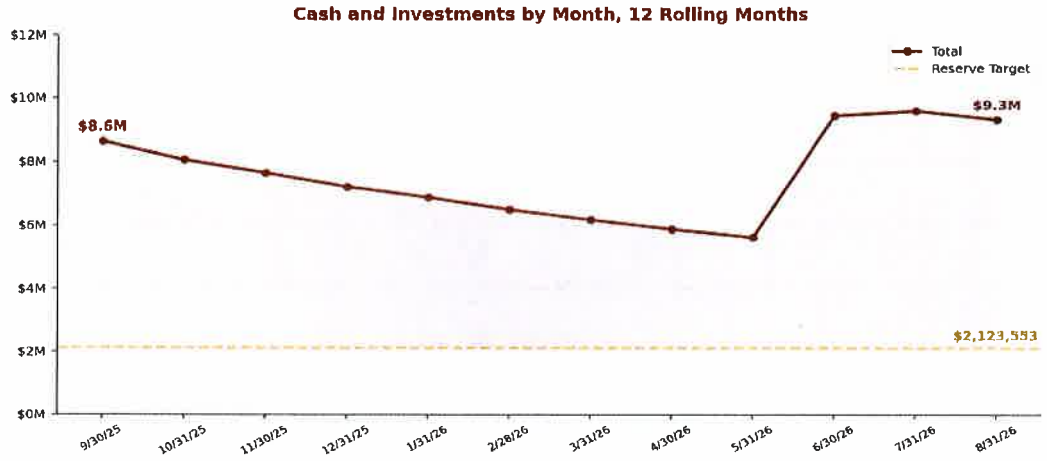
Licensing fee revenue of $9,800 is $1,414 (17%) favorable. Total expenses of $14,286 came in $13,729 (49%) below budget, driving the $15,094 favorable variance YTD.

### Public Services

Public Services, which includes Access to Justice, Committees, and Consumer Assistance, incurred $217,923 of expense against a $195,615 budget, an overage of $22,308 (11.4%). Program services are $17,946 (24%) over budget, and salaries are $6,147 (6%) above plan. Revenue is $921 favorable. The combined effect produces a ($21,387) unfavorable variance.

## Cash Position

*Note: The chart below tracks the Bar's combined cash and investment balances over the prior 12 months. The dashed gold line marks the Board's $2,123,553 Operations Reserve target. This is a simpler measure than the formal reserve calculation in the forthcoming table, which nets out additional factors, but it tells the same basic story.*




Cash and investments follow the Bar's normal seasonal pattern: high at fiscal year start as license fees are collected, declining through the year as those funds support operations, then recovering in June as the next annual licensing cycle begins.

Cash and investments on September 30 of $8.4 million are below the $9.6 million peak in July, reflecting Summer Convention expenses and normal Q1 operations. The balance remains above the reserve target.

*Note: The Estimated Current Cash Reserve adjusts the cash and investment balance above for items that affect funds available for reserve purposes. It subtracts the net income/(loss) still budgeted for the remainder of the fiscal year and outstanding liabilities, then adds back outstanding receivables expected to be collected. This produces a more conservative, forward-looking estimate than the raw balance shown above.*

## Board Designated Reserves

In consultation with Bar Management and the Budget & Finance Committee, the Commission has informally targeted the following reserve amounts beyond the fiscal year.

| Reserve Targets | |
|---|---|
| Operations Reserve, 3 Months' Operations | $2,123,553 |
| Capital Replacement Reserve, Equipment | $200,000 |
| Capital Replacement Reserve, Building | $300,000 |
| Technology/Contracts Reserve, Tava Contracts | $104,375 |
| **Total** | **$2,727,928** |
| Estimated Current Cash Reserve | $3,154,281 |
| **Sufficient / (Deficient) Cash Reserve** | **$426,353** |

# Utah State Bar

## Income Statement

## by Department

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Annual Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Admissions | $ 119,810 | $ 146,770 | $ 125,571 | $ 21,199 | 17% | $ 626,721 | 23% |
| New Lawyer Training Program | 37,050 | 39,150 | 33,202 | 5,948 | 18% | 78,797 | 50% |
| Licensed Paralegal Practitioner | 9,120 | 10,050 | 8,685 | 1,365 | 16% | 12,755 | 79% |
| Office of Professional Conduct | 700 | 350 | 858 | (508) | (59%) | 47,164 | 1% |
| Continuing Legal Education | 125,803 | 105,356 | 121,625 | (16,268) | (13%) | 832,511 | 13% |
| Summer Convention | 17,667 | 268,796 | 307,425 | (38,629) | (13%) | 307,425 | 87% |
| Fall Forum | 59,000 | 36,900 | 60,180 | (23,280) | (39%) | 128,071 | 29% |
| Spring Convention | 4,450 | - | 4,539 | (4,539) | (100%) | 135,477 | 0% |
| Licensee Services | 187,607 | 202,857 | 173,946 | 28,911 | 17% | 375,243 | 54% |
| Public Services | 9,635 | 11,540 | 10,619 | 921 | 9% | 12,641 | 91% |
| Bar Operations | 4,960,458 | 5,034,663 | 5,018,089 | 16,574 | 0% | 5,670,544 | 89% |
| Facilities | 39,266 | 42,214 | 33,482 | 8,731 | 26% | 160,219 | 26% |
| Regulatory Sandbox | 250 | - | - | - | | - | |
| **Total Revenue** | **$ 5,570,817** | **$ 5,898,646** | **$ 5,898,222** | **$ 424** | **0%** | **$ 8,387,568** | **70%** |
| **Expense** | | | | | | | |
| Admissions | $ 192,099 | $ 218,624 | $ 195,998 | $ (22,626) | (12%) | $ 594,246 | 37% |
| New Lawyer Training Program | 19,181 | 21,643 | 18,596 | (3,047) | (16%) | 71,489 | 30% |
| Licensed Paralegal Practitioner | 23,105 | 14,286 | 28,015 | 13,729 | 49% | 87,108 | 16% |
| Office of Professional Conduct | 459,692 | 510,572 | 500,308 | (10,265) | (2%) | 2,028,705 | 25% |
| Continuing Legal Education | 116,029 | 90,969 | 107,566 | 16,597 | 15% | 785,657 | 12% |
| Summer Convention | 3,472 | 406,979 | 243,743 | (163,235) | (67%) | 243,743 | 167% |
| Fall Forum | 1,999 | 1,223 | 2,062 | 839 | 41% | 101,804 | 1% |
| Spring Convention | 70 | - | 76 | 76 | 100% | 119,049 | 0% |
| Licensee Services | 231,550 | 240,524 | 242,754 | 2,230 | 1% | 1,013,671 | 24% |
| Public Services | 205,987 | 217,923 | 195,615 | (22,308) | (11%) | 597,816 | 36% |
| Bar Operations | 680,198 | 745,301 | 715,241 | (30,060) | (4%) | 2,649,285 | 28% |
| Facilities | 117,715 | 129,068 | 122,820 | (6,248) | (5%) | 519,387 | 25% |
| Regulatory Sandbox | 56,169 | 58,809 | 57,151 | (1,658) | (3%) | 233,016 | 25% |
| **Total Expense** | **$ 2,107,267** | **$ 2,655,920** | **$ 2,429,945** | **$ (225,975)** | **(9%)** | **$ 9,044,977** | **29%** |
| **Other Income & Expense** | | | | | | | |
| Grant Income | - | - | - | - | | $ 54,400 | 0% |
| Gain (Loss) - Disposal Of Assets | $ - | $ - | $ - | $ - | | $ - | |
| | **$ -** | **$ -** | **$ -** | **$ -** | | **$ 54,400** | **0%** |
| **Net Income (Loss)** | **$ 3,463,550** | **$ 3,242,726** | **$ 3,468,277** | **$ (225,551)** | **(7%)** | **$ (603,009)** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Cash Flow Reconciliation** | | | | | | |
| Add: Depreciation | 30,297 | 47,508 | 46,426 | (1,082) | (2%) | 187,478 |
| Cash from Operations | 3,606,468 | 3,290,234 | 3,514,703 | (224,469) | (6%) | (415,531) |
| Working Capital Changes | (3,803,554) | (4,143,000) | (4,143,000) | | | |
| Less: Capital Expenditures | (30,961) | (220,496) | (117,446) | (103,050) | (88%) | (469,784) |
| **Net Cash Generated (Used)** | **$ (228,047)** | **$ (1,073,263)** | **$ (745,743)** | **$ ( 327,519)** | **-144%** | **$ (885,315)** |

# Utah State Bar

## Income Statement

## Consolidated By Account

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4001 · Admissions - Student Exam Fees | $ 17,050 | $ 22,000 | $ 16,725 | $ 5,275 | 32% | $ 160,626 | 14% |
| 4002 · Admissions - Attorney Exam Fees | 15,725 | 21,675 | 16,841 | 4,834 | 29% | 46,426 | 47% |
| 4003 · Admissions - Retake Fees | 5,000 | 3,850 | 7,324 | (3,474) | (47%) | 36,107 | 11% |
| 4004 · Admissions - Laptop Fees | 11,973 | 15,600 | 12,615 | 2,985 | 24% | 88,593 | 18% |
| 4005 · Admissions - Application Forms | 250 | 7,000 | - | 7,000 | n/m | 3,361 | 208% |
| 4006 · Transfer App Fees | 28,000 | 27,400 | 30,458 | (3,058) | (10%) | 107,066 | 26% |
| 4008 · Attorney - Motion | 37,400 | 39,100 | 37,116 | 1,984 | 5% | 149,307 | 26% |
| 4009 · House Counsel | 3,400 | 5,950 | 3,132 | 2,818 | 90% | 18,790 | 32% |
| 4010 · Section/Local Bar Support fees | 132,282 | 118,319 | 118,475 | (156) | (0%) | 119,234 | 99% |
| 4011 · Admissions - LPP | - | 200 | 123 | 77 | 63% | 2,824 | 7% |
| 4013 · Admissions - Alternate Path | - | 2,400 | - | 2,400 | n/m | 12,000 | 20% |
| 4020 · NLTP Fees | 37,050 | 39,150 | 33,202 | 5,948 | 18% | 79,175 | 49% |
| 4021 · Lic Fees > 3 Years | 4,013,960 | 4,119,065 | 4,094,540 | 24,525 | 1% | 4,168,566 | 99% |
| 4022 · Lic Fees < 3 Years | 266,720 | 293,710 | 275,086 | 18,624 | 7% | 303,381 | 97% |
| 4023 · Lic Fees - House Counsel | 59,790 | 60,855 | 60,744 | 111 | 0% | 64,219 | 95% |
| 4024 · Lic Fees - LPP | - | 10,000 | 8,386 | 1,614 | 19% | 9,462 | 106% |
| 4025 · Pro Hac Vice Fees | 69,525 | 71,175 | 70,478 | 697 | 1% | 264,073 | 27% |
| 4026 · Lic Fees - Inactive/FS | 123,515 | 123,700 | 125,847 | (2,147) | (2%) | 124,207 | 100% |
| 4027 · Lic Fees - Inactive/NS | 225,120 | 223,540 | 227,537 | (3,997) | (2%) | 232,889 | 96% |
| 4029 · Prior Year Lic Fees | - | 750 | - | 750 | n/m | - | 0% |
| 4030 · Certs of Good Standing | 5,120 | 7,020 | 5,084 | 1,936 | 38% | 25,758 | 27% |
| 4031 · Enhanced Web Revenue | - | - | - | - | | - | 0% |
| 4039 · Room Rental-All parties | 11,900 | 14,100 | 12,347 | 1,753 | 14% | 54,794 | 26% |
| 4042 · Food & Beverage Rev-All Parties | 16,866 | 22,114 | 14,913 | 7,201 | 48% | 80,322 | 28% |
| 4043 · Setup & A/V charges-All parties | - | - | - | - | | 1,103 | 0% |
| 4051 · Meeting - Registration | 38,700 | 192,730 | 277,874 | (85,144) | (31%) | 434,801 | 44% |
| 4052 · Meeting - Sponsor Revenue | 27,500 | 56,000 | 52,238 | 3,762 | 7% | 197,699 | 28% |
| 4053 · Meeting - Vendor Revenue | 19,750 | 12,900 | 35,145 | (22,245) | (63%) | 57,279 | 23% |
| 4054 · Meeting - Material Sales | 1,280 | - | 1,306 | (1,306) | (100%) | 1,632 | 0% |
| 4055 · Meeting - Sp Ev Registration | - | 8,220 | 7,025 | 1,195 | 17% | 8,535 | 96% |
| 4056 · Contributions - FBA Support | - | 53,846 | - | 53,846 | n/m | - | 0% |
| 4060 · E-Filing Revenue | 19,381 | - | 23,983 | (23,983) | (100%) | 46,436 | 0% |
| 4061 · Advertising Revenue | 70,686 | 99,947 | 71,205 | 28,742 | 40% | 244,448 | 41% |
| 4062 · Subscriptions | - | - | - | - | | - | |
| 4063 · Modest Means revenue | (125) | - | 666 | (666) | (100%) | 2,665 | 0% |
| 4071 · Mem Benefits - Lexis | 309 | 306 | 158 | 148 | 94% | 630 | 49% |
| 4072 · Royalty Inc - Bar J, MBNA, LM,M | 2,480 | 1,702 | 1,787 | (85) | (5%) | 12,603 | |

# Utah State Bar

## Income Statement

## Consolidated By Account

*September 30, 2026*

| | Actual | Actual | Budget | Fav (Unfav) | Fav (Unfav) | Annual | YTD % of |
|---|---|---|---|---|---|---|---|
| 4081 · CLE - Registrations | 116,922 | 82,930 | 102,809 | (19,879) | **(19%)** | 623,938 | 13% |
| 4082 · CLE - Video Library Sales | 14,269 | 17,426 | 8,713 | 8,714 | **100%** | 58,779 | 30% |
| 4090 · Tenant Rent | 10,500 | 6,000 | 6,222 | (222) | **(4%)** | 24,000 | 25% |
| 4095 · Miscellaneous Income | 2,145 | 5,485 | 22,404 | (16,919) | **(76%)** | 26,731 | 21% |
| 4096 · Late Fees | 42,100 | 56,900 | 41,058 | 15,842 | **39%** | 50,957 | 112% |
| 4103 · In - Kind Revenue - UDR | - | - | - | - | | - | 0% |
| 4104 · In Kind Rev-Facilities & Other | - | - | - | - | | - | 0% |
| 4200 · Seminar Profit/Loss | - | - | - | - | | 44,424 | 0% |
| Investment income | 115,327 | 55,581 | 74,657 | (19,076) | (26%) | 399,726 | 14% |
| **Total Revenue** | **$ 5,561,869** | **$ 5,898,646** | **$ 5,898,222** | **$ 424** | **0%** | **$ 8,387,568** | **70%** |
| **Program Service Expense** | | | | | | | |
| 5001 · Meeting Facility-external only | $ 24,357 | $ 33,387 | $ 40,062 | $ 6,675 | **17%** | $ 92,981 | 36% |
| 5002 · Meeting facility-internal only | 8,925 | 8,325 | 9,064 | 739 | **8%** | 24,753 | 34% |
| 5013 · ExamSoft | - | 18,521 | - | (18,521) | n/m | 32,895 | 56% |
| 5014 · Questions | 51,430 | 37,512 | 54,716 | 17,204 | **31%** | 70,782 | 53% |
| 5015 · Investigations | 306 | 300 | 255 | (45) | **(17%)** | 1,080 | 28% |
| 5016 · Credit Checks | 470 | 132 | 1,033 | 901 | **87%** | 3,220 | 4% |
| 5017 · Medical Exam | 160 | - | 155 | 155 | **100%** | 2,163 | 0% |
| 5025 · Temp Labor/Proctors | 7,850 | 7,986 | 8,086 | 100 | **1%** | 8,086 | 99% |
| 5030 · Speaker Fees & Expenses | - | 1,000 | 500 | (500) | **(100%)** | 15,559 | 6% |
| 5031 · Speaker Reimb. - Receipt Req'd | - | 1,942 | - | (1,942) | **n/m** | 7,808 | 25% |
| 5035 · Awards | 27 | 5,442 | 27 | (5,416) | **(20414%)** | 18,453 | 29% |
| 5037 · Grants/ contributions - general | 1,750 | 900 | 1,615 | 715 | **44%** | 24,300 | 4% |
| 5040 · Witness & Hearing Expense | (15) | 4,070 | (14) | (4,084) | **(28580%)** | 14,843 | 27% |
| 5041 · Process Serving | 85 | - | 144 | 144 | **100%** | 528 | 0% |
| 5046 · Court Reporting | 97 | 2,348 | 30 | (2,317) | **(7715%)** | 4,332 | 54% |
| 5048 · Licensee Case Research Tools | 13,000 | 13,390 | 13,691 | 301 | **2%** | 54,765 | 24% |
| 5055 · Legislative Expense | 30,000 | 30,000 | 31,000 | 1,000 | **3%** | 124,000 | 24% |
| 5060 · Program Special Activities | 602 | - | 618 | 618 | **100%** | 5,400 | 0% |
| 5061 · LRE - Bar Support | 70,000 | 70,000 | 70,000 | - | 0% | 70,000 | 100% |
| 5062 · Law Day | - | - | - | - | | 1,100 | 0% |
| 5063 · Special Event Expense | 4,186 | 18,690 | 9,395 | (9,294) | **(99%)** | 25,095 | 74% |
| 5064 · MCLE Fees Paid | 6,812 | 5,947 | 10,134 | 4,187 | **41%** | 55,014 | 11% |
| 5070 · Equipment Rental | 7,566 | 23,400 | 11,287 | (12,112) | **(107%)** | 54,965 | 43% |
| 5075 · Food & Bev-external costs only | 32,207 | 224,979 | 189,618 | (35,361) | **(19%)** | 659,160 | 34% |
| 5076 · Food & beverage - internal only | 13,512 | 21,231 | 13,124 | (8,107) | **(62%)** | 55,808 | 38% |
| 5079 · Soft Drinks | 1,146 | 1,463 | 1,173 | (290) | **(25%)** | 5,489 | 27% |
| 5084 · In Kind Exp-Facilities & Other | - | - | - | - | | - | 0% |

# Utah State Bar

## Income Statement

## Consolidated By Account

*September 30, 2026*

| | Actual | Actual | Budget | Fav (Unfav) | Fav (Unfav) | Annual | YTD % of |
|---|---|---|---|---|---|---|---|
| 5085 · Misc. Program Expense | - | - | - | - | | - | 0% |
| 5090 · Commission Expense | 13,070 | (5,505) | 14,756 | 20,261 | 137% | 48,512 | -11% |
| 5095 · Wills for Heroes | - | - | 1,000 | 1,000 | 100% | 4,000 | 0% |
| 5100 · Wellness Benefits | 51,545 | 66,267 | 51,414 | (14,853) | (29%) | 242,529 | 27% |
| 5702 · Travel - Lodging | 1,495 | 40,540 | 14,299 | (26,240) | (184%) | 43,049 | 94% |
| 5703 · Travel - Transportation/Parking | 2,869 | 3,698 | 6,601 | 2,903 | 44% | 23,814 | 16% |
| 5704 · Travel - Mileage Reimbursement | 34 | 8,139 | 133 | (8,006) | (6042%) | 7,772 | 105% |
| 5705 · Travel - Per Diems | 397 | 2,057 | 650 | (1,407) | (217%) | 6,222 | 33% |
| 5706 · Travel - Meals | - | 295 | - | (295) | n/m | - | 0% |
| 5707 · Travel - Commission Mtgs | - | 51,870 | - | (51,870) | n/m | 75,900 | 68% |
| 5708 · Travel - Lodging: Attrition | - | 86,294 | - | (86,294) | n/m | - | 0% |
| 5805 · ABA Annual Meeting | 15,571 | 11,408 | 14,200 | 2,792 | 20% | 14,200 | 80% |
| 5810 · ABA Mid Year Meeting | - | - | - | - | | 12,200 | 0% |
| 5815 · Commission/Education | - | 18,900 | - | (18,900) | n/m | 32,200 | 59% |
| 5820 · ABA Annual Delegate | 11,153 | 4,923 | 8,325 | 3,402 | 41% | 17,000 | 29% |
| 5830 · Western States Bar Conference | - | - | - | - | | 20,000 | 0% |
| 5840 · President's Expense | 4,500 | 4,500 | 4,500 | - | 0% | 18,000 | 25% |
| 5850 · Leadership Academy | 514 | 353 | 591 | 238 | 40% | 16,000 | 2% |
| 5865 · Retreat | 26,416 | - | 27,333 | 27,333 | 100% | 27,708 | 0% |
| 5866 · Wellbeing Committee | 11,825 | - | - | - | | - | 0% |
| 5960 · Overhead Allocation - Seminars | - | - | 23,192 | 23,192 | 100% | (0) | 0% |
| 5970 · Event Revenue Sharing - 3rd Pty | 5,629 | 5,228 | 5,793 | 565 | 10% | 82,394 | 6% |
| **Total Program Service Expense** | **$ 419,490** | **$ 829,928** | **$ 638,497** | **$ (191,431)** | **(30%)** | **$ 2,124,080** | **39%** |
| **Salaries & Benefit Expense** | | | | | | | |
| 5510 · Salaries/Wages | $ 981,073 | $ 1,057,796 | $ 1,033,755 | $ (24,040) | (2%) | $ 4,005,533 | 26% |
| 5605 · Payroll Taxes | 71,641 | 75,423 | 73,698 | (1,725) | (2%) | 296,409 | 25% |
| 5610 · Health Insurance | 82,094 | 96,864 | 87,805 | (9,059) | (10%) | 417,954 | 23% |
| 5620 · Health Ins/Medical Reimb | 4,350 | 3,687 | 7,994 | 4,306 | 54% | 21,531 | 17% |
| 5630 · Dental Insurance | 4,402 | 4,799 | 4,620 | (179) | (4%) | 20,141 | 24% |
| 5640 · Life & LTD Insurance | 5,908 | 6,617 | 6,092 | (525) | (9%) | 28,155 | 24% |
| 5645 · Workman's Comp Insurance | 854 | 790 | 955 | 165 | 17% | 3,360 | 24% |
| 5650 · Retirement Plan Contributions | 83,325 | 88,120 | 89,650 | 1,530 | 2% | 364,535 | 24% |
| 5655 · Retirement Plan Fees & Costs | 4,314 | 4,418 | 4,156 | (262) | (6%) | 17,055 | 26% |
| 5660 · Training/Development | 3,674 | 2,564 | 6,096 | 3,532 | 58% | 11,851 | 22% |
| 66000 · Payroll Expense | - | - | - | - | | - | 0% |
| **Total Salaries & Benefit Expense** | **$ 1,241,635** | **$ 1,341,077** | **$ 1,314,820** | **$ (26,257)** | **(2%)** | **$ 5,186,526** | **26%** |
| **General & Administrative Expense** | | | | | | | |

# Utah State Bar

## Income Statement

## Consolidated By Account

*September 30, 2026*

| | Actual | Actual | Budget | Fav (Unfav) | Fav (Unfav) | Annual | YTD % of |
|---|---|---|---|---|---|---|---|
| 6680 · Commercial Credit Card Rebate | $ - | $ - | $ - | $ - | | $ (3,967) | 0% |
| 7025 · Office Supplies | 1,003 | 4,642 | 955 | (3,687) | **(386%)** | 10,179 | 46% |
| 7015 · Office Equip Repairs | - | - | - | - | | - | 0% |
| 7033 · Operating Meeting Supplies | 955 | 1,075 | 965 | (110) | (11%) | 4,482 | 24% |
| 7035 · Postage/Mailing, net | 23,078 | 24,896 | 22,726 | (2,170) | (10%) | 67,255 | 37% |
| 7040 · Copy/Printing Expense | 43,756 | 45,648 | 45,886 | 238 | 1% | 124,795 | 37% |
| 7045 · Internet Service | 293 | 328 | 374 | 46 | 12% | 2,328 | 14% |
| 7050 · Computer Maintenance | 55,056 | 61,945 | 61,621 | (324) | (1%) | 235,781 | 26% |
| 7055 · Computer Supplies & Small Equip | 1,228 | 1,124 | 797 | (326) | (41%) | 3,937 | 29% |
| 7089 · Membership Database Fees | 38,764 | 41,035 | 37,101 | (3,935) | (11%) | 165,024 | 25% |
| 7100 · Telephone | 8,214 | 8,611 | 7,992 | (619) | (8%) | 32,537 | 26% |
| 7105 · Advertising | 100 | 608 | 67 | (541) | (805%) | 9,612 | 6% |
| 7110 · Publications/Subscriptions | 2,520 | 5,989 | 2,383 | (3,606) | (151%) | 10,000 | 60% |
| 7115 · Public Relations | - | - | - | - | | - | 0% |
| 7120 · Membership/Dues | 9,233 | 3,253 | 6,937 | 3,684 | 53% | 15,148 | 21% |
| 7135 · Bank Service Charges | 552 | 599 | 588 | (11) | (2%) | 2,488 | 24% |
| 7136 · ILM Service Charges | 5,401 | 5,224 | 5,789 | 565 | 10% | 21,985 | 24% |
| 7140 · Credit Card Merchant Fees | 54,620 | 65,458 | 70,784 | 5,326 | 8% | 263,891 | 25% |
| 7141 · Credit Card surcharge | (1,399) | (1,424) | (1,389) | 35 | 2% | (5,182) | 27% |
| 7150 · E&O/Off & Dir Insurance | 18,225 | 18,535 | 18,479 | (56) | (0%) | 73,915 | 25% |
| 7160 · Audit Expense | 44,550 | 46,279 | 44,996 | (1,283) | (3%) | 44,996 | 103% |
| 7170 · Lobbying Rebates | - | - | - | - | | 51 | 0% |
| 7175 · O/S Consultants | 15,610 | 18,338 | 24,421 | 6,083 | 25% | 108,250 | 17% |
| 7176 · Bar Litigation | 8,583 | - | 3,356 | 3,356 | 100% | 20,000 | 0% |
| 7177 · UPL | - | - | - | - | | - | 0% |
| 7179 · Payroll Adm Fees | 2,360 | 2,768 | 2,571 | (197) | (8%) | 10,296 | 27% |
| 7180 · Administrative Fee Expense | 310 | 299 | 333 | 34 | 10% | 1,310 | 23% |
| 7190 · Lease Interest Expense | 471 | 267 | 204 | (63) | (31%) | 691 | 39% |
| 7191 · Lease Sales Tax Expense | - | - | - | - | | - | 0% |
| 7195 · Other Gen & Adm Expense | 142 | 2,114 | 169 | (1,945) | (1151%) | 14,225 | 15% |
| **Total General & Administrative Expense** | **$ 333,624** | **$ 357,611** | **$ 358,104** | **$ 492** | **0%** | **$ 1,234,027** | **29%** |
| **In Kind Expense** | | | | | | | |
| 7103 · In Kind Contrib-UDR & All Other | $ 3,328 | $ 5,096 | $ 5,834 | $ 738 | 13% | $ 34,905 | 15% |
| **Total In Kind Expense** | **$ 3,328** | **$ 5,096** | **$ 5,834** | **$ 738** | **13%** | **$ 34,905** | **15%** |
| **Building Overhead Expense** | | | | | | | |
| 6015 · Janitorial Expense | $ 6,734 | $ 10,087 | $ 8,292 | $ (1,795) | (22%) | $ 46,028 | 22% |
| 6020 · Heat | 1,177 | 2,323 | 1,204 | (1,119) | (93%) | 22,107 | 11% |

# Utah State Bar

## Income Statement

## Consolidated By Account

*September 30, 2026*

| | Actual | Actual | Budget | Fav (Unfav) | Fav (Unfav) | Annual | YTD % of |
|---|---|---|---|---|---|---|---|
| 6025 · Electricity | 19,828 | 18,765 | 20,176 | 1,411 | 7% | 64,237 | 29% |
| 6030 · Water/Sewer | 9,351 | 8,652 | 9,178 | 526 | 6% | 23,030 | 38% |
| 6035 · Outside Maintenance | 2,992 | 3,589 | 3,941 | 352 | 9% | 17,544 | 20% |
| 6040 · Building Repairs | 2,179 | 6,578 | 2,171 | (4,407) | (203%) | 11,911 | 55% |
| 6045 · Bldg Mtnce Contracts | 9,465 | 10,696 | 8,565 | (2,131) | (25%) | 39,272 | 27% |
| 6050 · Bldg Mtnce Supplies | - | 893 | - | (893) | n/m | - | 0% |
| 6055 · Real Property Taxes | 5,850 | 6,750 | 5,898 | (852) | (14%) | 26,712 | 25% |
| 6060 · Personal Property Taxes | 525 | 210 | 628 | 418 | 67% | 2,144 | 10% |
| 6065 · Bldg Insurance/Fees | 5,939 | 6,159 | 6,208 | 50 | 1% | 24,975 | 25% |
| 6070 · Building & Improvements Depre | 28,860 | 30,809 | 29,729 | (1,079) | (4%) | 119,356 | 26% |
| 6075 · Furniture & Fixtures Depre | 5,481 | 5,601 | 5,670 | 69 | 1% | 22,939 | 24% |
| 7065 · Computers, Equip & Sftwre Depr | 10,810 | 11,098 | 11,027 | (72) | (1%) | 45,183 | 25% |
| **Total Building Overhead Expense** | **$ 109,190** | **$ 122,208** | **$ 112,686** | **$ (9,522)** | **(8%)** | **$ 465,437** | **26%** |
| **Total Expense** | **$ 2,107,267** | **$ 2,655,920** | **$ 2,429,940** | **$ (225,981)** | **(9%)** | **$ 9,044,976** | **29%** |
| **Other Income & Expense** | | | | | | | |
| 4300 · Gain (Loss) - Disposal Of Assets | $ - | $ - | $ - | $ - | | $ - | 0% |
| 4120 · Grant Income | 20,700 | - | - | - | | 54,400 | 0% |
| **Total Other Income & Expense** | **$ 20,700** | **$ -** | **$ -** | **$ -** | | **$ 54,400** | **0%** |
| **Net Income (Loss)** | **$ 3,475,302** | **$ 3,242,726** | **$ 3,468,282** | **$ (225,556)** | **(7%)** | **$ (603,008)** | **-538%** |

# Utah State Bar

## Income Statement

## Admissions

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4001 · Admissions - Student Exam Fees | $ 17,050 | $ 22,000 | $ 16,725 | $ 5,275 | 32% | $ 160,626 | 14% |
| 4002 · Admissions - Attorney Exam Fees | 15,725 | 21,675 | 16,841 | 4,834 | 29% | 46,426 | 47% |
| 4003 · Admissions - Retake Fees | 5,000 | 3,850 | 7,324 | (3,474) | (47%) | 36,107 | 11% |
| 4004 · Admissions - Laptop Fees | 11,800 | 15,600 | 12,439 | 3,161 | 25% | 88,124 | 18% |
| 4005 · Admissions - Application Forms | - | 7,000 | - | 7,000 | n/m | 3,361 | 208% |
| 4006 · Transfer App Fees | 28,000 | 27,400 | 30,458 | (3,058) | (10%) | 107,066 | 26% |
| 4008 · Attorney - Motion | 37,400 | 39,100 | 37,116 | 1,984 | 5% | 149,307 | 26% |
| 4009 · House Counsel | 3,400 | 5,950 | 3,132 | 2,818 | 90% | 18,790 | 32% |
| 4013 · Admissions - Alternate Path | - | 2,400 | - | 2,400 | n/m | 12,000 | 20% |
| 4095 · Miscellaneous Income | 1,435 | 1,795 | 1,538 | 257 | 17% | 4,913 | 37% |
| 4096 · Late Fees | - | - | - | - | | - | |
| 4200 · Seminar Profit/Loss | - | - | - | - | | - | |
| **Total Revenue** | **$ 119,810** | **$ 146,770** | **$ 125,571** | **$ 21,199** | **17%** | **$ 626,721** | **23%** |
| **Expense** | | | | | | | |
| Program Services | $ 71,999 | $ 89,360 | $ 74,917 | $ (14,442) | (19%) | $ 135,740 | 66% |
| Salaries & Benefits | 92,222 | 99,311 | 93,336 | (5,974) | (6%) | 347,820 | 29% |
| General & Administrative | 22,672 | 23,617 | 22,481 | (1,136) | (5%) | 90,399 | 26% |
| Building Overhead | 5,206 | 6,336 | 5,263 | (1,073) | (20%) | 20,287 | 31% |
| **Total Expense** | **$ 192,099** | **$ 218,624** | **$ 195,998** | **$ (22,626)** | **(12%)** | **$ 594,246** | **37%** |
| **Net Income (Loss)** | **$ (72,289)** | **(71,854)** | **$ (70,427)** | **$ (1,427)** | **(2%)** | **$ 32,475** | **-221%** |

# Utah State Bar

## Income Statement

## New Lawyer Training Program

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4020 · NLTP Fees | $ 37,050 | $ 39,150 | $ 33,202 | $ 5,948 | 18% | $ 79,175 | 49% |
| 4081 · CLE - Registrations | - | - | - | - | | - | |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| 4096 · Late Fees | - | - | - | - | | - | |
| 4200 · Seminar Profit/Loss | - | - | - | - | | (378) | 0% |
| **Total Revenue** | **$ 37,050** | **$ 39,150** | **$ 33,202** | **$ 5,948** | **18%** | **$ 78,797** | **50%** |
| **Expense** | | | | | | | |
| Program Services | $ - | $ - | $ - | $ - | | $ 176 | 0% |
| Salaries & Benefits | 13,304 | 15,232 | 12,882 | (2,350) | (18%) | 50,940 | 30% |
| General & Administrative | 5,459 | 5,725 | 5,282 | (442) | (8%) | 18,603 | 31% |
| Building Overhead | 419 | 686 | 432 | (254) | (59%) | 1,770 | 39% |
| **Total Expense** | **$ 19,181** | **$ 21,643** | **$ 18,596** | **$ (3,047)** | **(16%)** | **$ 71,489** | **30%** |
| **Net Income (Loss)** | **$ 17,869** | **17,507** | **$ 14,607** | **$ 2,901** | **20%** | **$ 7,308** | **240%** |

# Utah State Bar

## Income Statement

## Licensed Paralegal Practitioner

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4004 · Admissions - Laptop Fees | $ 173 | $ - | $ 176 | $ (176) | **(100%)** | $ 469 | 0% |
| 4011 · Admissions - LPP | - | 200 | 123 | 77 | **63%** | 2,824 | 7% |
| 4024 · Lic Fees - LPP | - | 9,800 | 8,386 | 1,414 | **17%** | 9,462 | 104% |
| 4096 · Late Fees | - | 50 | - | 50 | n/m | - | n/m |
| **Total Revenue** | **$ 173** | **$ 10,050** | **$ 8,685** | **$ 1,365** | 16% | **$ 12,755** | **79%** |
| **Expense** | | | | | | | |
| Program Services | $ 9,200 | $ - | $ 11,219 | $ 11,219 | **100%** | $ 17,000 | 0% |
| Salaries & Benefits | 11,600 | 11,372 | 11,967 | 595 | **5%** | 50,940 | 22% |
| General & Administrative | 1,886 | 2,228 | 4,398 | 2,169 | **49%** | 17,398 | 13% |
| Building Overhead | 419 | 686 | 432 | (254) | (59%) | 1,770 | 39% |
| **Total Expense** | **$ 23,105** | **$ 14,286** | **$ 28,015** | **$ 13,729** | 49% | **$ 87,108** | **16%** |
| **Net Income (Loss)** | $ (22,932) | (4,236) | $ (19,330) | **$ 15,094** | 78% | $ (74,353) | **6%** |

# Utah State Bar

## Income Statement

## Office of Professional Conduct

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4095 · Miscellaneous Income | $ 700 | $ 350 | $ 858 | $ (508) | **(59%)** | $ 1,288 | 27% |
| 4200 · Seminar Profit/Loss | - | - | - | - | | 45,877 | 0% |
| **Total Revenue** | **$ 700** | **$ 350** | **$ 858** | **$ (508)** | **(59%)** | **$ 47,164** | **1%** |
| **Expense** | | | | | | | |
| Program Services | $ 2,332 | $ 5,479 | $ 3,374 | $ (2,104) | **(62%)** | $ 33,126 | 17% |
| Salaries & Benefits | 403,777 | 445,387 | 441,039 | (4,348) | **(1%)** | 1,766,643 | 25% |
| General & Administrative | 33,682 | 37,246 | 35,357 | (1,890) | **(5%)** | 144,767 | 26% |
| Building Overhead | 19,901 | 22,460 | 20,538 | (1,922) | **(9%)** | 84,169 | 27% |
| **Total Expense** | **$ 459,692** | **$ 510,572** | **$ 500,308** | **$ (10,265)** | **(2%)** | **$ 2,028,705** | **25%** |
| **Net Income (Loss)** | **$ (458,992)** | **(510,222)** | **$ (499,449)** | **$ (10,773)** | **(2%)** | **$ (1,981,540)** | **26%** |

# Utah State Bar

## Income Statement

## Continuing Legal Education

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4042 · Food & Beverage Rev-All Parties | $ - | $ - | $ - | $ - | | $ - | |
| 4052 · Meeting - Sponsor Revenue | $ 10,000 | $ 5,000.00 | $ 8,797 | $ (3,797) | (43%) | $ 121,735 | 4% |
| 4054 · Meeting - Material Sales | 1,280 | - | 1,306 | (1,306) | (100%) | 1,632 | 0% |
| 4081 · CLE - Registrations | 100,255 | 82,930 | 102,809 | (19,879) | (19%) | 623,938 | 13% |
| 4082 · CLE - Video Library Sales | 14,269 | 17,426 | 8,713 | 8,714 | 100% | 58,779 | 30% |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| 4104 · In Kind Rev-Facilities & Other | - | - | - | - | | - | |
| 4200 · Seminar Profit/Loss | - | - | - | - | | 26,426 | 0% |
| **Total Revenue** | **$ 125,803** | **$ 105,356** | **$ 121,625** | **$ (16,268)** | **(13%)** | **$ 832,511** | **13%** |
| **Expense** | | | | | | | |
| Program Services | $ 57,287 | $ 27,510 | $ 52,480 | $ 24,970 | 48% | $ 544,376 | 5% |
| Salaries & Benefits | 44,915 | 49,657 | 41,771 | (7,886) | (19%) | 184,638 | 27% |
| General & Administrative | 10,528 | 9,491 | 9,925 | 435 | 4% | 42,123 | 23% |
| Building Overhead | 3,299 | 4,311 | 3,389 | (922) | (27%) | 14,520 | 30% |
| **Total Expense** | **$ 116,029** | **$ 90,969** | **$ 107,566** | **$ 16,597** | **15%** | **$ 785,657** | **12%** |
| **Net Income (Loss)** | **$ 9,774** | **14,387** | **$ 14,059** | **$ 329** | **2%** | **$ 46,854** | **31%** |

# Utah State Bar

## Income Statement

## Summer Convention

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4051 · Meeting - Registration | $ - | $ 157,030 | $ 238,400 | $ (81,370) | (34%) | $ 238,400 | 66% |
| 4052 · Meeting - Sponsor Revenue | 1,000 | 38,000 | 27,000 | 11,000 | 41% | 27,000 | 141% |
| 4053 · Meeting - Vendor Revenue | - | 11,700 | 15,000 | (3,300) | (22%) | 15,000 | 78% |
| 4054 · Meeting - Material Sales | - | - | - | - | | - | |
| 4055 · Meeting - Sp Ev Registration | - | 8,220 | 7,025 | 1,195 | 17% | 7,025 | 117% |
| 4081 · CLE - Registrations | 16,667 | - | - | - | | - | |
| 4056 · Contributions - FBA Support | - | 53,846 | - | 53,846 | n/m | - | n/m |
| 4095 · Miscellaneous Income | - | - | 20,000 | (20,000) | (100%) | 20,000 | 0% |
| **Total Revenue** | **$ 17,667** | **$ 268,796** | **$ 307,425** | **$ (38,629)** | **(13%)** | **$ 307,425** | **87%** |
| **Expense** | | | | | | | |
| Program Services | $ 935 | $ 394,474 | $ 229,069 | $ (165,405) | (72%) | $ 229,069 | 172% |
| Salaries & Benefits | 513 | 4,889 | 3,222 | (1,667) | (52%) | 3,222 | 152% |
| General & Administrative | 2,025 | 6,915 | 11,452 | 4,537 | 40% | 11,452 | 60% |
| In Kind | - | 700 | - | (700) | n/m | - | n/m |
| Building Overhead | - | - | - | - | | - | |
| **Total Expense** | **$ 3,472** | **$ 406,979** | **$ 243,743** | **$ (163,235)** | **(67%)** | **$ 243,743** | **167%** |
| **Net Income (Loss)** | **$ 14,195** | **(138,183)** | **$ 63,682** | **$ (201,864)** | **(317%)** | **$ 63,682** | **-217%** |

# Utah State Bar

## Income Statement

## Fall Forum

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4051 · Meeting - Registration | $ 38,700 | $ 35,700 | $ 39,474 | $ (3,774) | (10%) | 94,666 | 38% |
| 4052 · Meeting - Sponsor Revenue | 5,000 | - | 5,100 | (5,100) | (100%) | 8,874 | 0% |
| 4053 · Meeting - Vendor Revenue | 15,300 | 1,200 | 15,606 | (14,406) | (92%) | 24,531 | 5% |
| 4055 · Meeting - Sp Ev Registration | - | - | - | - | | - | |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| **Total Revenue** | **$ 59,000** | **$ 36,900** | **$ 60,180** | **$ (23,280)** | **(39%)** | **$ 128,071** | **29%** |
| **Expense** | | | | | | | |
| Program Services | $ - | $ - | $ - | $ - | | $ 93,584 | 0% |
| Salaries & Benefits | - | 93 | - | (93) | n/m | 2,134 | 4% |
| General & Administrative | 1,999 | 1,130 | 2,062 | 932 | 45% | 4,286 | 26% |
| In Kind | - | - | - | - | | 1,800 | 0% |
| Building Overhead | - | - | - | - | | - | |
| **Total Expense** | **$ 1,999** | **$ 1,223** | **$ 2,062** | **$ 839** | **41%** | **$ 101,804** | **1%** |
| **Net Income (Loss)** | **$ 57,001** | **35,677** | **$ 58,118** | **$ (22,441)** | **(39%)** | **$ 26,267** | **136%** |

# Utah State Bar

## Income Statement

## Spring Convention

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4051 · Meeting - Registration | $ - | $ - | $ - | $ - | | $ 101,735 | 0% |
| 4052 · Meeting - Sponsor Revenue | - | - | - | - | | 14,484 | 0% |
| 4053 · Meeting - Vendor Revenue | 4,450 | - | 4,539 | (4,539) | (100%) | 17,748 | 0% |
| 4054 · Meeting - Material Sales | - | - | - | - | | - | |
| 4055 · Meeting - Sp Ev Registration | - | - | - | - | | 1,510 | 0% |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| **Total Revenue** | **$ 4,450** | **$ -** | **$ 4,539** | **$ (4,539)** | (100%) | **$ 135,477** | **0%** |
| **Expense** | | | | | | | |
| Program Services | $ - | $ - | $ - | $ - | | $ 106,770 | 0% |
| Salaries & Benefits | - | - | - | - | | 4,411 | 0% |
| General & Administrative | 70 | - | 76 | 76 | **100%** | 4,868 | 0% |
| In Kind | - | - | - | - | | | |
| Building Overhead | - | - | - | - | | - | |
| **Total Expense** | **$ 70** | **$ -** | **$ 76** | **$ 76** | **100%** | **$ 116,049** | **0%** |
| **Net Income (Loss)** | **$ 4,380** | **-** | **$ 4,463** | **$ (4,463)** | (100%) | **$ 19,428** | **0%** |

# Utah State Bar

## Income Statement

## Licensee Services

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4010 · Section/Local Bar Support fees | $ 113,582 | $ 99,402 | $ 99,401 | $ 1 | 0% | $ 99,401 | 100% |
| 4052 · Meeting - Sponsor Revenue | 1,750 | 1,500 | 1,395 | 105 | 8% | 15,661 | 10% |
| 4061 · Advertising Revenue | 69,486 | 99,947 | 71,205 | 28,742 | 40% | 244,448 | 41% |
| 4062 · Subscriptions | - | - | - | - | | - | |
| 4071 · Mem Benefits - Lexis | 309 | 306 | 158 | 148 | 94% | 630 | 49% |
| 4072 · Royalty Inc - Bar J, MBNA, LM,M | 2,480 | 1,702 | 1,787 | (85) | (5%) | 12,603 | 14% |
| 4081 · CLE - Registrations | - | - | - | - | | | |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| 4120 · Grant Income | - | - | - | - | | - | |
| 4200 · Seminar Profit/Loss | - | - | - | - | | 2,500 | 0% |
| **Total Revenue** | **$ 187,607** | **$ 202,857** | **$ 173,946** | **$ 28,911** | **17%** | **$ 375,243** | **54%** |
| **Expense** | | | | | | | |
| Program Services | $ 112,544 | $ 113,646 | $ 118,193 | $ 4,547 | 4% | $ 536,270 | 21% |
| Salaries & Benefits | 55,487 | 54,446 | 57,880 | 3,434 | 6% | 247,852 | 22% |
| General & Administrative | 59,640 | 68,034 | 60,194 | (7,840) | (13%) | 202,579 | 34% |
| In Kind | - | - | 2,500 | 2,500 | 100% | 10,000 | 0% |
| Building Overhead | 3,878 | 4,398 | 3,987 | (410) | (10%) | 16,970 | 26% |
| **Total Expense** | **$ 231,550** | **$ 240,524** | **$ 242,754** | **$ 2,230** | **1%** | **$ 1,013,671** | **24%** |
| **Net Income (Loss)** | **$ (43,943)** | **(37,667)** | **$ (68,808)** | **$ 31,141** | **45%** | **$ (638,427)** | **6%** |

*Licensee Services includes: Bar Journal, Communications, Legislative, Licensee Benefits, Section Support, and Young Lawyer's Division*

# Utah State Bar

## Income Statement

## Public Services

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4052 · Meeting - Sponsor Revenue | $ 9,750 | $ 11,500 | $ 9,945 | $ 1,555 | **16%** | $ 9,945 | 116% |
| 4053 · Meeting - Vendor Revenue | - | - | - | - | | - | |
| 4063 · Modest Means revenue | (125) | - | 666 | (666) | **(100%)** | 2,665 | 0% |
| 4095 · Miscellaneous Income | 10 | 40 | 8 | 32 | **423%** | 31 | 131% |
| 4900 · Sales Returns and Allowances | - | - | - | - | | - | |
| 4120 · Grant Income | 10,200 | - | - | - | | - | |
| 4200 · Seminar Profit/Loss | - | - | - | - | | - | |
| **Total Revenue** | **$ 19,835** | **$ 11,540** | **$ 10,619** | **$ 921** | **9%** | **$ 2,696** | **428%** |
| **Expense** | | | | | | | |
| Program Services | $ 86,773 | $ 92,719 | $ 74,773 | $ (17,946) | **(24%)** | $ 104,160 | 89% |
| Salaries & Benefits | 101,619 | 108,666 | 102,519 | (6,147) | **(6%)** | 422,737 | 26% |
| General & Administrative | 13,940 | 12,427 | 14,493 | 2,066 | **14%** | 54,163 | 23% |
| Building Overhead | 3,654 | 4,111 | 3,830 | (281) | **(7%)** | 16,756 | 25% |
| **Total Expense** | **$ 205,987** | **$ 217,923** | **$ 195,615** | **$ (22,308)** | **(11%)** | **$ 597,816** | **36%** |
| **Net Income (Loss)** | **$ (186,152)** | **(206,383)** | **$ (184,996)** | **$ (21,387)** | **(12%)** | **$ (595,120)** | **35%** |

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

# Utah State Bar

## Income Statement

## Bar Operations

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4010 · Section/Local Bar Support fees | $ 18,700 | $ 18,917 | $ 19,074 | $ (157) | (1%) | 19,833 | 95% |
| 4021 · Lic Fees > 3 Years | 4,013,960 | 4,119,065 | 4,094,540 | 24,525 | 1% | 4,168,566 | 99% |
| 4022 · Lic Fees < 3 Years | 266,720 | 293,710 | 275,086 | 18,624 | 7% | 303,381 | 97% |
| 4023 · Lic Fees - House Counsel | 59,790 | 60,855 | 60,744 | 111 | 0% | 64,219 | 95% |
| 4024 · Lic Fees - LPP | - | 200 | - | 200 | n/m | - | |
| 4025 · Pro Hac Vice Fees | 69,525 | 71,175 | 70,478 | 697 | 1% | 264,073 | 27% |
| 4026 · Lic Fees - Inactive/FS | 123,515 | 123,700 | 125,847 | (2,147) | (2%) | 124,207 | 100% |
| 4027 · Lic Fees - Inactive/NS | 225,120 | 223,540 | 227,537 | (3,997) | (2%) | 232,889 | 96% |
| 4029 · Prior Year Lic Fees | - | 750 | - | 750 | n/m | - | |
| 4030 · Certs of Good Standing | 5,120 | 7,020 | 5,084 | 1,936 | 38% | 25,758 | 27% |
| 4051 · Meeting - Registration | - | - | - | - | | - | |
| 4052 · Meeting - Sponsor Revenue | - | - | - | - | | | |
| 4060 · E-Filing Revenue | 19,381 | - | 23,983 | (23,983) | (100%) | 46,436 | 0% |
| 4061 · Advertising Revenue | 1,200 | - | - | - | | - | |
| 4095 · Miscellaneous Income | - | 3,300 | - | 3,300 | n/m | 500 | 660% |
| 4096 · Late Fees | 42,100 | 56,850 | 41,058 | 15,792 | 38% | 50,957 | 112% |
| 4200 · Seminar Profit/Loss | - | - | - | - | | (30,000) | 0% |
| Investment Income | 115,327 | 55,581 | 74,657 | (19,076) | (26%) | 399,726 | 14% |
| **Total Revenue** | **$ 4,960,458** | **$ 5,034,663** | **$ 5,018,089** | **$ 16,574** | 0% | **$ 421,183** | **1178%** |
| **Expense** | | | | | | | |
| Program Services | $ 61,758 | $ 86,259 | $ 57,725 | $ (28,534) | (49%) | $ 238,654 | 36% |
| Salaries & Benefits | 424,643 | 452,948 | 452,338 | (610) | (0%) | 1,713,992 | 26% |
| General & Administrative | 173,874 | 182,566 | 184,717 | 2,151 | 1% | 612,940 | 30% |
| In Kind | 1,228 | 921 | 1,153 | 232 | 20% | 4,195 | 22% |
| Building Overhead | 18,696 | 22,607 | 19,307 | (3,299) | (17%) | 79,505 | 28% |
| **Total Expense** | **$ 680,198** | **$ 745,301** | **$ 715,241** | **$ (30,060)** | (4%) | **$ 2,649,285** | **28%** |
| **Other Income & Expense** | | | | | | | |
| 4300 · Gain (Loss) - Disposal Of Assets | $ - | $ - | $ - | $ - | | $ - | n/a |
| 4120 · Grant Income | 10,500 | $ - | - | - | | - | n/a |
| **Total Other Income & Expense** | **$ 10,500** | **$ -** | **$ -** | **$ -** | | | |
| **Net Income (Loss)** | **$ 4,280,261** | **4,289,362.78** | **$ 4,302,848** | **$ (13,486)** | (0%) | **$ (2,228,102)** | **-193%** |

*Bar Operations includes: Bar Commissions/Strategic Initiatives, Bar Management, Ethics & Discipline, General Counsel, and Information Technology*

# Utah State Bar

## Income Statement

## Facilities

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4039 · Room Rental-All parties | $ 11,900 | $ 14,100 | $ 12,347 | $ 1,753 | **14%** | 54,794 | 26% |
| 4042 · Food & Beverage Rev-All Parties | 16,866 | 22,114 | 14,913 | 7,201 | **48%** | 80,322 | 28% |
| 4043 · Setup & A/V charges-All parties | - | - | - | - | | 1,103 | 0% |
| 4090 · Tenant Rent | 10,500 | 6,000 | 6,222 | (222) | **(4%)** | 24,000 | 25% |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| 4103 · In - Kind Revenue - UDR | - | - | - | - | | - | |
| **Total Revenue** | **$ 39,266** | **$ 42,214** | **$ 33,482** | **$ 8,731** | **26%** | **$ 160,219** | **26%** |
| **Expense** | | | | | | | |
| Program Services | $ 16,180 | $ 20,357 | $ 15,928 | $ (4,429) | **(28%)** | $ 84,154 | 24% |
| Salaries & Benefits | 43,782 | 45,066 | 47,400 | 2,334 | **5%** | 183,863 | 25% |
| General & Administrative | 4,801 | 4,689 | 4,854 | 165 | **3%** | 19,625 | 24% |
| In Kind | 2,100 | 3,475 | 2,181 | (1,295) | (59%) | 15,910 | 22% |
| Building Overhead | 50,853 | 55,481 | 52,458 | (3,023) | (6%) | 215,835 | 26% |
| **Total Expense** | **$ 117,715** | **$ 129,068** | **$ 122,820** | **$ (6,248)** | (5%) | **$ 519,387** | **25%** |
| **Net Income (Loss)** | **$ (78,449)** | **(86,855)** | **$ (89,338)** | **$ 2,483** | 3% | **$ (359,168)** | **24%** |

# Utah State Bar

## Income Statement

## Regulatory Sandbox

*September 30, 2026*

| | Actual Prior YTD | Actual Current YTD | Budget YTD | Fav (Unfav) $ Variance | Fav (Unfav) % Variance | Annual Budget | YTD % of Tot Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4005 · Admissions - Application Forms | $ - | $ - | $ - | $ - | | - | |
| 4095 · Miscellaneous Income | - | - | - | - | | - | |
| **Total Revenue** | **$ -** | **$ -** | **$ -** | **$ -** | | **$ -** | |
| **Expense** | | | | | | | |
| Program Services | $ 481 | $ 125 | $ 818 | $ 693 | **85%** | $ 1,000 | 13% |
| Salaries & Benefits | 49,774 | 54,009 | 50,471 | (3,538) | (7%) | 207,336 | 26% |
| General & Administrative | 3,048 | 3,543 | 2,812 | (731) | (26%) | 10,825 | 33% |
| In Kind | - | - | - | - | | - | |
| Building Overhead | 2,866 | 1,132 | 3,050 | 1,917 | **63%** | 13,855 | 8% |
| **Total Expense** | **$ 56,169** | **$ 58,809** | **$ 57,151** | **$ (1,658)** | (3%) | **$ 233,016** | **25%** |
| **Net Income (Loss)** | $ (56,169) | (58,809) | $ (57,151) | $ (1,658) | (3%) | $ (233,016) | **25%** |

# Utah State Bar

## Balance Sheet

As of September 30, 2026 ($ in dollars)

| | | 9/30/2026 |
|---|---|---|
| **Assets** | | |
| **Current Assets** | | |
| Cash | $ | 344,547 |
| Investments | | 8,072,566 |
| Accounts Receivable | | 128,015 |
| Prepaid Expenses | | 252,158 |
| A/R - Sections | | 36,455 |
| **Total Current Assets** | **$** | **8,833,740** |
| | | |
| **Non-Current Assets** | | |
| Property & Equipment | $ | 5,559,611 |
| Accumulated Depreciation | | (4,623,898) |
| Land | | 633,142 |
| **Total Non-Current Assets** | **$** | **1,568,855** |
| | | |
| **Total Assets** | **$** | **10,402,595** |
| | | |
| **Liabilities & Net Assets** | | |
| **Current Liabilities** | | |
| Accounts Payable - Trade | $ | 620,615 |
| Other Accounts Payable | | 3,310 |
| Accrued Payables | | 660,652 |
| Capital Lease Obligations | | 2,933 |
| A/P - Sections | | 40 |
| Deferred Revenue | | 32,009 |
| **Total Current Liabilities** | **$** | **1,319,560** |
| | | |
| **Total Liabilities** | **$** | **1,319,560** |
| | | |
| **Net Assets** | | |
| Net Assets Without Donor Restrictions | $ | 5,798,854 |
| Net Assets With Donor Restrictions | $ | 41,455 |
| | **$** | **5,840,309** |
| | | |
| Change in Net Assets - Current Year | | 3,242,726 |
| **Total Net Assets** | **$** | **3,242,726** |
| | | |
| **Total Liabilities & Net Assets** | **$** | **10,402,595** |

# Utah State Bar

## Membership Statistics

As of September 30, 2026

| Status | 9/30/2025 | 9/30/2026 | Change |
|---|---|---|---|
| Active | 9,445 | 9,632 | 187 |
| Active under 3 years | 951 | 1,084 | 133 |
| Active Emeritus | 438 | 447 | 9 |
| In House Counsel | 134 | 135 | 1 |
| Foreign Legal Counsel | 2 | 3 | 1 |
| LPP | 41 | 49 | 8 |
| Military Spouse | - | - | - |
| **Subtotal - Active** | **11,011** | **11,350** | **339** |
| Inactive - Full Service | 827 | 815 | (12) |
| Inactive - No Service | 2,098 | 2,089 | (9) |
| Inactive Emeritus | 618 | 724 | 106 |
| Inactive House Counsel | 27 | 24 | (3) |
| Inactive LPP | 3 | 4 | 1 |
| **Subtotal - Inactive** | **3,573** | **3,656** | **83** |
| **Total Active and Inactive** | **14,584** | **15,006** | **422** |
| ***Supplemental Information*** | | | |
| **Paralegals** | **190** | **202** | **12** |
| **Active Attorneys by Region** | | | |
| 1st Division (Logan - Brigham) | 218 | 221 | 3 |
| 2nd Division (Davis - Weber) | 1,048 | 1,070 | 22 |
| 3rd Division (Salt Lake) | 5,797 | 5,873 | 76 |
| 4th Division (Utah) | 1,525 | 1,572 | 47 |
| 5th Division (Southern Utah) | 624 | 608 | (16) |
| Out of State | 1,799 | 2,006 | 207 |
| **Total Active Attorneys** | **11,011** | **11,350** | **339** |

These Fund for Client Protection payment recommendations were approved by the Commission by email vote on October 19, 2026.

Board of Bar Commissioners 10/14/2026
Attention: Tyler Young
Utah State Bar
645 South 200 East, Suite 310
Salt Lake City, Utah 84111-3834

Re: ***Fund for Client Protection***
***Meeting of August 28, 2026***

Dear President Young:

The following is a report of the meeting of the Fund for Client Protection a/k/a Client Security Fund which was held August 28, 2026 at the Law and Justice Center. The members of the Committee who were present are Steve Farr, Linda Barclay Mount, Kaitlyn Gibbs, Brad Mumford, Trevor Sanders, and Rachel Konishi. Also present were Christine Greenwood, Diane Akiyama, and Michelle Daniels, Office of Professional Conduct Disciplinary Counsel, and Staff Liaison Christine Critchley. The Committee considered various claims and provides the following summary and recommendations:

A. **Claimant:** **Brenda Dahlberg**
**Involved Attorney:** **Richard L. King**
**Disciplinary Status:** **Deceased 1/04/2025**

**FACTS:** Mr. King was hired by Ms. Dahlberg to represent her in several matters concerning a divorce involving ranch property. Ms. Dahlberg paid Mr. King the sum of $10,000 for his services. No meaningful work was completed and Mr. King died before working on the case. The Committee agreed that Ms. Dahlberg should be refunded the unearned retainer.

**RECOMMENDATION:** The Committee unanimously recommended that Ms. Dahlberg should be awarded the sum of $10,000.

B. **Claimant:** **Clint Farmer Jr.**
**Involved Attorney:** **Richard L. King**
**Disciplinary Status:** **Deceased 1/04/2025**

**FACTS:** Mr. Clint Farmer Jr. paid $10,000 to Mr. King for representation on an assault matter. Mr. King provided some work on the case, but then Mr. King became ill and died before he could finish the case. The Committee agreed that Mr. King had done a small amount of work, but the claimant should be refunded the unearned portion of the retainer that he paid.

**RECOMMENDATION:** The Committee unanimously recommended that Mr. Farmer Jr. be awarded the sum of $9,500.

C. **Claimant:** **Steven and Maisha Murray**
**Involved Attorney:** **Nicholas I. Chamberlain**
**Disciplinary Status:** **Suspended 8/2024 and delicensed 8/28/2025**

**FACTS:** Mr. and Ms. Murray hired Mr. Chamberlain to represent them in a non-contested relative adoption matter. They paid Mr. Chamberlain the sum of $10,000. The Committee found that Mr. Chamberlian had done some work on their case such as setting a court date and sending paperwork to the clients for them to fill out. Mr. Chamberlian was disbarred and therefore could not represent them at any hearings.

**RECOMMENDATION:** The Committee unanimously recommended that the Murrays be awarded the sum of $8,500.

D. **Claimant:** **Maryann S. Wilson**
**Involved Attorney:** **Nicholas I. Chamberlain**
**Disciplinary Status:** **Suspended 8/2024 and delicensed 8/28/2025**

**FACTS:** Ms. Wilson paid Mr. Chamberlain $3,000 to represent her in a disabled adult guardianship matter concerning her son. Mr. Chamberlain accepted the retainer even though he was suspended from the practice of law. Ms. Leah Johnson paid the retainer to Mr. Chamberlain. The committee agreed that Ms. Wilson is owed the full retainer, which is $3,000, and according to Ms. Wilson it should be paid to Ms. Leah Johnson.

**RECOMMENDATION:** The Committee unanimously recommends that Ms. Wilson be awarded the sum of $3,000, paid to Leah Johnson.

E. **Claimant:** **David Stokes**
**Involved Attorney:** **Samuel Primavera**
**Disciplinary Status:** **Suspension 5/07/2026**

**FACTS:** Mr. Stokes paid a fee of $3,500. to Mr. Primavera to represent him for charges in both state and federal court. Mr. Primavera did not show up to scheduled court hearings and filed motions for continuance without any legal basis. He had been asked by the Court several times to present filings but did not do so. Mr. Primavera did not perform many meaningful legal services to the client. The Fund committee unanimously agreed that Mr. Stokes should be reimbursed the unearned portion of the retainer.

**RECOMMENDATION:** The Committee recommends that Mr. Stokes be awarded $2,800.

**F.** **Claimant:** **Lacey Phillips**
**Involved Attorney:** **Benjamin Grindstaff**
**Disciplinary Status:** **Probation 2-year 5 /05/2025**

**FACTS:** Ms. Phillips retained the services of Benjamin Grindstaff. She paid him $5,000 to represent her on a child custody issue. Mr. Grindstaff did provide some services to the client but was dishonest to the client and the Court during representation. The Committee agreed that Ms. Phillips should receive the unearned portion of the retainer,

**RECOMMENDATION:** The Committee recommends that Ms. Phillips be awarded $2,000 from the Fund.

**G.** **Claimant:** **Julisa Ruiz**
**Involved Attorney:** **Darren Fafai**
**Disciplinary Status:** **Resignation W/ Discipline Pending 01/22/2026**

**FACTS:** Ms. Ruiz retained the services of Darren Fafai to help her with an immigration matter concerning her and her husband's asylum and work permits. The claimant paid Mr. Fafai $3,100 to file the documents and work on their cases. Mr. Fafai did not file any documents and perform required legal services for the claimant. The claimant finally hired a new attorney to complete the case and Mr. Fafai would not return their personal documents in his possession so that they could give them to their new counsel. Mr. Fafai has disappeared. The Committee unanimously agreed that Ms. Ruiz be awarded $2,100.

**RECOMMENDATION:** The Committee recommends that Ms. Ruiz be awarded $2,100.

**H.** **Claimant:** **Fernando Riobueno**
**Involved Attorney:** **Darren Fafai**
**Disciplinary Status:** **Resignation W/ Discipline Pending 01/22/2026**

**FACTS:** Mr. Riobueno retained the services of Darren Fafai to help with an immigration matter. He paid Mr. Fafai $6,000 but only had receipts for $3,000. Very few services if any were performed on the case. Mr. Fafai could not be contacted and has disappeared. The Committee agreed that Mr. Riobueno should receive $3,000.

**RECOMMENDATION:** The Committee recommends that Mr. Riobueno be awarded $3,000.

**I.** **Claimant:** **Justin Starkey**
**Involved Attorney:** **Michael J. Boyle**
**Disciplinary Status:** **Disability Status on 4/03/2026**

**FACTS:** Mr. Starkey retained the services of Michael J. Boyle. He paid $4,200 to represent him in two criminal matters. Some services were performed on the case. The attorney had a stroke and

was placed on disability status during representation. The Committee agreed that Mr. Starkey should receive the unearned portion of the retainer.

**RECOMMENDATION:** The Committee recommends that Mr. Starkey be awarded $2,100.

The Committee has made recommendations that $43,000 be paid out as compensation for the above-referenced claims. With these payments, the Fund's balance would be approximately $180,859.75. Please contact me with any comments or questions

Sincerely,

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

CC
cc: Committee members in attendance

Utah State Bar Commission Meeting

# TAB 9

**UTAH STATE BAR COMMISSION MEETING**

**MINUTES**

**August 5, 2026**

**Utah Law and Justice Center**

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

**New Commissioners**: Ashely Biehl, Jeremy Reutzel, Walter Romney, Jr., and Christian Hansen.

**Ex-Officio Members:** Erik Christiansen, Nate Alder, Abigail Cook, Alex Vandiver, Holly Nelson, Nick Stiles, Cara Tangaro, Katie Woods, , Nicole Johnston, and Dean Kronk Warner, Dean Moore

**Not in Attendance:**, Brett Chambers, Rick Hoffman, Olivia Shaughnessy, and Ex-Officio members Jennifer Peterson, Jessica Ramirez, Tiffany Shimada, and Eli McCann.

**Also in Attendance:** Executive Director Elizabeth A. Wright, Assistant Executive Director Aubrey Schade, General Counsel Maribeth LeHoux, Communications Director Jennifer Weaver, Deputy General Counsel of Admissions Emily Lee.

## 1. President's Welcome and Reports

### 1.1 President's Welcome and Review Schedule

Ms. Cordova welcomed the Commission and reviewed the schedule for the Convention. The opening session begins tomorrow at 8 am, following breakfast.

### 1.2 Introduce New Commissioners

Ms. Cordova announced the winners of the Commission elections and welcomed the new Commissioners, including Tom Bayles as president elect, Christian Hansen from the First Division, Walter Romney, Jr. from the Third Division, and Jeremy Reutzel from the Fourth Division.

### 1.3 Review 2026-2027 Meeting Schedule

Mr. Young reviewed schedule of meetings for the next year. The next meeting will be November 13 at Hotel Monaco. There will be no December meeting, and the next meeting will be in January when the Legislative Session starts.

### 1.4 NCBP Meeting Report

Mr. Bayles, the President-Elect, discussed the NCBP meeting last week in Chicago. Topics included the rule of law, lawyer discipline, AI (particularly use by pro se litigants and the increase in filings), and judicial independence.

### 1.5 Fee Meeting with Court Report

Ms. Cordova discussed the recent meeting with the Court to approve the fee increase. Bar leadership had met with the Court a few months ago, but the Court had wanted to wait until the confirmation of the new justices before approving a fee increase. The Court approved $75 of the requested $100 increase.

## 2. Discussion Items

### 2.1 Commission Review and Approval of All Bar Division Awards

Ms. Wright discussed the Bar Awards Committee. In addition to those given by the Bar, there are other groups and sections that give awards throughout the year. The Commission discussed whether the Commission wanted to review all awards given on behalf of the Bar, or also Divisions and Sections.

Ms. Khaosanga made a motion that awards from Divisions need Commission approval. Ms. Couser seconded. Mr. Clinger offered a friendly amendment that the Commission review, but not approve, awards from Sections. Mr. Young seconded the friendly amendment. The amended motion passed 7-4.

## 3. Information Items

### 3.1 ABA House of Delegates Meeting

Erik Christiansen discussed the ABA House of Delegates meeting, which was earlier this week in Chicago. One recent trend discussed was law firms starting to recruit summer associates before 1L. The also discussed recent changes to the DEI recommendations for the law school accreditation body.

### 3.2 Bar Admissions Updates Report

Emily Lee, Deputy General Counsel of Admissions, discussed issues with the administration of the NextGen bar exam that occurred in other jurisdictions. Our administration of the standard format exam went well.

Ms. Lee provided an update on the Alternative Path of Licensure. We currently have 16 candidates and will be doing the first exam this August. The exam is a 4-hour non-speeded exam which was created by Utah attorneys with the help of the testing company who helped create the LPP exam. There is also a 6-hour well-being training, which includes readings and a workbook as well as other modules for applicants to complete.

## 4. Action Items

### 4.1 Appoint Lawyer Succession Planning Committee

Mr. Young discussed the need for lawyers to prepare succession plans in their practices. He would like to start a committee to investigate and make recommendations. Mr. Bayles would serve as co-chair, based on his experience.

Ms. Cordova made a motion to create a succession planning committee within the Commission. Mr. Young seconded, and the motion was unanimously approved.

### 4.2 Purchase Table for Legal Aid Society Gala

This year's Legal Aid Gala will be Friday, September 25 at Little America. Table for ten is $1,750.

Ms. Cordova made a motion to buy a table for the Legal Aid Gala. Mr. Clinger seconded, and the motion was unanimously approved.

## 5. Commission Reorganization

### 5.1 Approve 2026-2027 Executive Committee

Ms. Cordova made a motion to approve the Commission Executive Committee. Ms. Couser seconded, and the motion was unanimously approved.

### 5.2 Appoint 2026-27 Ex Officio Members

Ms. Cordova made a motion to approve the 2026-27 Ex Officio Members. Mr. Morris seconded, and the motion was unanimously approved.

### 5.3 Adopt Resolution on Bank Signatures

Ms. Cordova made a motion to approve the resolution on bank signatures. Ms. Khaosanga seconded, and the motion was unanimously approved.

## 6. Recognize Retiring Utah State Bar Commissions

Ms. Cordova recognized the retiring commissioners: Mark Morris, Olivia Shaughnessy, and Brett Chambers. Ms. Shaughnessy and Mr. Chambers were not present but were recognized. The Commission thanked Mr. Morris, who spoke about the importance of the work the Commission does.

The Commission also recognized and thanked Ms. Cordova as her term as president ends.

## Adjournment.

The Commission adjourned at 3 p.m.

## Consent Agenda.

The Commission approved by consent the following items:

- Minutes of the May 15, 2026 Commission Meeting