

Directories

Utah State Bar >>>

Utah State Bar Document Archive

Casemaker & Member Login

- Member Services
- Find A Utah Lawyer
- Bar Directories
- Public Services
- Sections & Committees
- Bar Admissions
- New Lawyer Training
- CLE & MCLE
- Rules Policies Opinions
- OPC
- Legal Resources
- Utah State Bar Building
- Bar Journal

Utah State Bar Fee Increase Information



MESSAGE FROM PRESIDENT NATHAN D. ALDER The Need for a Licensing Fee Increase

The Bar Commission has taken up the issue of a licensing fee increase that would take effect next year in the 2010-2011 renewal cycle. It would not affect the current 2009-2010 renewals that are now being processed. It was twenty years ago when licensing fees were last increased. Three years ago the Utah Supreme Court directed the Bar to undertake an outside review of its governance and operations. Grant Thornton conducted that review and recommended that the Bar do a follow-up and in-depth review of its operations. Accordingly, last year reviewers studied five areas (management and technology, communications, admissions, access to justice, and benefits/services) and issued reports. By next month an additional five areas (professional conduct, continuing legal education, building/property, client security fund, and fee dispute resolution) will be completed. This three-year review effort has indicated several areas where investment in future operations, planning, development and offerings are necessary. The Bar has created a page on our website for information related to the eventual petition for a licensing fee increase, including an extended article that I have recently written. (Below) More information will be posted upon receipt. At the site you will find the Grant Thornton review, the completed operational reviews from last year, the Utah Supreme Court's Rules for Integration and Management of the Utah State Bar, Bar By-Laws, the 2008-2009 Audit, as well as the budget for 2009-2010. The Bar Commission will next study the petition issue on July 15th and thereafter again at its August 28th and October 2nd Commission meetings. The Commission anticipates filing the petition by the end of December 2009.

- Utah Bar President Nathan Alder - 20 Years of Bar Operations, June 2009*
- 2009-2010 Utah State Bar Budget*
- 2008-2009 Utah Bar Budget*
- 2007-2008 Review of Bar Operations*
- 2007-2008 Summary of Utah State Bar Operations*
- 2007-2008 Utah Bar Audit*
- 2007 Grant Thornton Complete Review*
- Utah Supreme Court Rules for Integration & Management of the Utah State Bar & Utah State Bar Bylaws

Other Documents

- 2009 Annual Utah State Bar Survey of Bar Membership*
- Report of the Supreme Courts Advisory Committee on Professionalism*
- Utah Supreme Court Delivery of Legal Services Report*

*Adobe Acrobat Required

Login

Password

Sign In

forgot your password?

Online Directories

Attorneys & Members

Utah Bar Staff

Bar Commissioners

Sections & Committees

Special/Regional Bars

Online Legal Resources

Other Directories

Court Directories

Utah Agencies

State Employee Lookup

Site Search

Search the Site

Match ALL words

Search



Utah State Bar - est. 1931

The Utah State Bar presents this web site as a service to our members and to the public. Information presented in this site is NOT legal advice. Please review the Terms of Use for more policy, disclaimer & liability information - ©Utah State Bar email:webmaster@utahbar.org

Twenty Years of Bar Operations

By Nathan D. Alder, President, Utah State Bar

Over the past three years, the Supreme Court, Bar Commission, Bar staff and certain Bar committees have engaged in extensive reviews of Bar governance, operations, regulatory obligations, financial status and investments, member services and public programs. At the direction of the Court, the Commission retained the services of Grant Thornton to conduct a non-financial audit of Bar governance and management. That report had several recommendations, one of which was an extensive review of the Bar's operations. Through Court direction, the Bar then conducted five extensive year-long reviews (management and technology, communications, admissions, access to justice, member benefits) by July 2008, and is now finishing five more reviews (professional conduct, continuing legal education, building and property, fee dispute resolution, client security fund) by this July. As an outside provider, the Grant Thornton review came at a significant financial cost. The remaining two years of operational reviews have been conducted by volunteers, namely Bar Commissioners, key bar leaders and members, in order to ensure that no additional cost would be incurred by the Bar for such reviews. I would like to thank those volunteers for the many thousands of dollars in donated time to this intensive review of the Bar's finances, assets, operations, and programs.

The goal of this three-year review process was for the Court, Bar leaders, staff and all Utah lawyers to have a better understanding of future Bar needs, challenges, operations and obligations. The reviews have also provided essential information to Bar leaders, lawyers and the Court to make critical decisions in order to protect the Bar's ongoing interests so that it can fulfill its mission and meet the on-going needs of the membership and the public we all serve. The first two years of review materials have been and remain available online at the Bar's website; the final year's review will be online in the coming weeks and months. Many of our Utah lawyers have participated in online surveys, interviews, committee work, and in writing and reading these reviews. Bar Commissioners have reviewed all of this very carefully; we have engaged in a significant amount of work these past three years. The information and reviews, thus far, have highlighted several areas where the Bar needs more resources; where the Bar needs to invest in anticipation of future issues and concerns; and how additional revenue is essential to the Bar's ability to achieve its interests and mission.

In addition to the reviewers of the past three years, the Bar Commission has long been advised by an independent Budget and Finance Committee consisting of dedicated financial professionals, including CPAs, and lawyers with financial expertise. This work is in addition to our annual outside audit by Deloitte & Touche. For each of the last several years, the Budget and Finance Committee has made strong recommendations regarding the need for the Bar to operate with a solid reserve reflecting 4 months of operations. As the Bar has grown in number and as services and operations have increased, the reserve has not grown in proportion to the budget. Where a \$1 million dollar reserve may be appropriate for a \$3 million budget, that same reserve would not be appropriate as the necessary costs of Bar operations reaches \$4.5 million annually. According to the Budget and Finance Committee, the shortfall in reserves needs to be remedied as soon as possible. Bar Commissioners agree. Operating with a reasonable and prudent reserve in place is sound fiscal policy. In an economically challenging year like this year, the reserve is even more important. And with future economic challenges ahead of us, the

Commission desires to heed the Committee's recommendations for a solid four month reserve. Thus, it is time to invest in the future.

In addition to the Budget & Finance Committee (which further recommends that prudent fiscal management includes a sinking fund for building repairs, refurbishment, and replacement), the Bar Commission's sub-committee analyzing the building and property is finalizing its year-long review of the issues affecting our building and surrounding property. That special review committee indicates that the 22 year-old building is facing significant improvements, repairs and refurbishment in the near future. As the building continues to age the cost of repair and maintenance will increase accordingly. Both committees recommend preparing now for future years.

The Bar building has served us well, housing thousands of meetings and CLE sessions. However, over the last several years and during extensive use, the building's limitations on the membership's ability to use the building have become readily apparent. The Bar Exam is now administered off-site and at a significant cost. Many sections are unable to hold meetings at the building because of constraints on available meeting space. Saving for major remodeling or replacement is something that should begin sooner rather than later. Even if larger meetings and events cannot be accommodated at the current building, the building requires enhanced maintenance and upkeep as it grows older. Saving into a building fund will allow for future maintenance and adaptation.

The Bar also requires several technology improvements. Investing in technology will further enhance the Bar's ability to deliver services to Utah lawyers. Other review committees, e.g., admissions, communications, member services, etc., indicate needs for various modernizing and other improvements, and for developing more sophisticated operational methods and enhancing our offerings. With the increasing demands on the Bar's technology, its web-based services, and web-based portals for member services and benefits the Bar will necessarily need to add professional staff to deliver those technology services.

Bar management and staff have diligently attempted to continue to deliver the services and programs to the expanding membership as directed by the Bar and the Bar Commission. Because of budget constraints placed on them, the staff of the Bar are stretched to the limits of their capacity in many areas. As the size of the Bar continues to grow, new staff members will necessarily need to be added to be able to provide essential services.

In response to the information being delivered to the Bar Commission over the past three years, the Bar Commission has decided that prudent fiscal management demands that we petition the Utah Supreme Court for an increase in licensing fees and admissions fees, thus enhancing the Bar's ability to generate revenue and meet operational demands as well as prepare for the future. Even before the reviews began three years ago, Bar Commissioners and staff knew that it was not a matter of "if" but "when" the Bar would need additional revenue. I have been attending Bar Commission meetings since 2001 when I was president of the Young Lawyers Division and I have seen Bar Presidents, Commissioners and staff undertake tremendous efforts to manage programs and services in order to hold off the eventuality of a licensing fees increase request. Every Bar President I know was grateful that they were fortunate enough to not have to incur a licensing fee increase during their tenure, although each recognized that a licensing fee increase was inevitable. Over the years, we have taken advantage of certain economies of scale, an influx

of thousands of new lawyers who now pay fees, the benefits of technology in place of additional professional staff, interest income from generous market economies, and reduced levels of services, in order to maintain fiscal stability year after year. Where other bars have undertaken new programs and offerings, or where other bars offer more services, we have been more conservative and have provided less. For every Utah lawyer who wants the Bar to essentially leave them alone and thereby offer less and therefore require less by way of licensing fees, there are other Utah lawyers, particularly new and younger lawyers, who want more services, more assistance, more offerings and who expect benefits from being admitted to the Bar. Striking a balance is the work of the elected Commission. However, everyone at this leadership level has acknowledged that one day we would no longer be able to provide traditional services and still meet Court-mandated obligations at the current level of licensing fees. That day has come. Bar leaders are prepared to meet that obligation and present a request for increased licensing fees.

It will have been twenty years since licensing fees were last increased. I have practiced 14 years now and never seen an increase. Half of our Bar is my vintage or younger; I represent the median age and practice years of our Bar. During the last twenty years, the number of Utah lawyers will have doubled, from 5,103 to over 10,350. Demands for services provided by the Bar have grown, and the Bar has worked with precision and creativity during these demanding times in order to make its budget each year. These demands, however, have occasionally required the Bar to spend unreserved surplus instead of putting that surplus into reserve for future years. We need a growing building fund to handle significant expenditures that will arise in the not too distant future. The Bar has had sufficient funds to deal with some necessary updates and repairs to the building by using unreserved surplus, but that is no longer the case now. Furthermore, the Bar's operational expenditures are now outpacing revenue as the number of Utah lawyers has grown and services have kept pace.

Of the 17 state bars in the western United States, to which Utah regularly communicates and coordinates programs, services, and leadership discussions, Utah is the longest-running organization without a licensing fees increase. The next longest is at 12 years and those leaders are in the same position as we are now, contemplating an increase. Some have recently sought and obtained increases. Licensing fees in Utah are among the lowest of the western states. Other bar organizations have marveled at our ability to hold off on an eventual licensing fee increase. Utah is no longer a small bar, however. It is now a larger state bar with a sophisticated and demanding professional community much like other large bars throughout the United States. The Utah State Bar is proactively addressing the future needs of the profession as well as the current demands upon it from the Court and the thousands of Utah lawyers. Simply put, the Utah State Bar is no longer able to operate on the levels of licensing fees established twenty years ago.

While we have some limited financial cushion for ongoing operations, our reserve is now beginning to diminish and our annual income will soon not be enough for us to keep doing what we feel is necessary to adequately administer our regulatory function (delegated to us by the Supreme Court) while also serving the profession and the public. Our financial staff has charted the lines of revenues to expenses over the last ten years and also projected those lines out to the next ten. Expenses over the last ten years have grown at a rate of just 5% per year as a result of the conservative and efficient management of the Bar. Unfortunately, because of the lack of any licensing fee increase over that same period of time, revenue has been dependant on the addition of new Bar members. As a result, Bar revenue has only grown at the rate of 3% per year. Last

year the lines of revenue and expenses nearly crossed at fiscal year-end with no contribution to either the reserve or a building fund. By the fall of 2008, however, just as the financial markets were collapsing, those two lines crossed. Our interest income has declined dramatically over the last fiscal year, and combined with several other factors at play, we are now on a course that creates a significant gap between revenue and expenses, if not rectified soon. As a result, the Bar is now budgeted to operate into the red for the first time in a long time, despite significant cost cutting, and will continue to need to operate in the red, dipping into our reserves through the immediate future until corrected.

Twenty years is a long time to slowly grow operations through care, technology and economies of scale. Because the Bar operates under authority delegated to it by the Supreme Court, any increase in licensing fees would only result through a petition request to the Court and by Court order. I recognize the argument that some may think that the Bar should do less and live within its means instead of increasing licensing fees and trying to do more. The Commission has discussed this for years now and has done its best to cut where we can and decrease where we have felt it was appropriate. We do, however, feel strongly that the Bar has an obligation to perform not only basic regulatory functions that have been delegated to us by the Court, but also should provide important services to lawyers and needed services to the public. We also believe that our financial reserves need to be increased to better protect on-going operations against unexpected fluctuations in revenue or losses in the market. To do otherwise is fiscally unsound and puts the Bar in a precarious financial position.

I realize that a few lawyers may not fully understand that the Bar is required to perform regulatory functions and may not be aware of the varied and extensive work done by the Commission, volunteers and staff on numerous fronts and issues of concern. Several areas of desired improvement are communications, governmental affairs and community involvement. To the extent that more of you will volunteer and serve, we can save some costs that would otherwise be required. As you become more involved the value of your benefits from the Bar increases. As Commissioners we realize that we are fiduciaries over licensing fees and have tried to keep costs down while providing value and accountability. We will also look to other sources of appropriate revenue where possible.

As mentioned, copies of the reviews; the 2008-2009 audit and the proposed budget for the next fiscal year are available www.utahbar.org/documents. You will also find the Utah Supreme Court's Rules for Integration and Management of the Bar, and the Bar's By-Laws through the same link.

The Bar Commission will be continuing its discussions and deliberations as it refines its petition to the Court for an increase in licensing fees. Minutes of our last several meetings, wherein we addressed fiscal decisions, are available online. We will prepare additional and detailed information and make it available to you in future communications. We are currently awaiting information from the Admissions Committee regarding the various fees that may be increased in that regard.

A petition to the Court will most likely be submitted before the end of December 2009. If the Court approves all or part of the requested action, we would anticipate that the licensing fees for 2010-2011 would include the increase. This will not affect 2009-2010 licensing that is now being processed. We recognize that the difficult economy has affected lawyers and we have

put off requesting an increase until next year in recognition of that reality. We are also hopeful that by July 2010 the nation's economic troubles will have corrected somewhat and that a more optimistic future for all is around the corner.

Utah State Bar
Preliminary 2009/10 Budget
April 30, 2009

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Revenue								
Licensing	\$ 2,742,000	\$ 2,741,311	\$ 2,749,866	\$ 2,831,300	\$ 89,300	\$ 81,434	3.3%	3.0%
Mgt - Service	103,000	86,441	103,729	103,000	-	(729)	0.0%	-0.7%
Mgt - Interest & Gain	125,000	54,348	68,379	5,000	(120,000)	(63,379)	-96.0%	-92.7%
Mgt - BA In kind	81,576	68,333	82,000	82,000	424	0	0.5%	0.0%
CLE	275,000	264,825	317,790	300,000	25,000	(17,790)	9.1%	-5.6%
Summer Convention	180,000	197,095	197,095	180,000	-	(17,095)	0.0%	-8.7%
Spring Convention	125,000	123,413	123,413	125,000	-	1,587	0.0%	1.3%
Fall Forum	60,000	89,843	89,843	90,000	30,000	157	50.0%	0.2%
Section Support	45,000	38,885	38,885	60,000	15,000	21,115	33.3%	54.3%
Admissions	350,000	345,978	345,978	350,000	-	4,022	0.0%	1.2%
Mentoring	-	-	-	70,000	70,000	70,000	-	-
Bar Journal	114,000	85,049	102,059	114,000	-	11,941	0.0%	11.7%
Property Mgt	250,000	248,599	298,319	299,900	49,900	1,581	20.0%	0.5%
OPC	3,500	2,386	4,772	3,500	-	(1,272)	0.0%	-26.7%
CMIS/Internet	5,500	4,458	5,350	5,000	(500)	(350)	-9.1%	-6.5%
Member Benefits	35,000	29,045	34,854	35,000	-	146	0.0%	0.4%
Total Revenue	\$ 4,494,576	\$ 4,380,009	\$ 4,562,332	\$ 4,653,700	\$ 159,124	\$ 91,368	3.5%	2.0%
Expenses								
Licensing	131,025	99,714	117,439	133,231	2,206	15,792	1.7%	13.4%
Bar Mgt	740,162	566,967	681,364	671,401	(68,761)	(9,963)	-9.3%	-1.5%
Bar Mgt - BA In Kind	81,576	68,333	82,000	82,000	424	0	0.5%	0.0%
CLE	275,000	251,171	301,482	300,000	25,000	(1,482)	9.1%	-0.5%
Summer Convention	180,000	184,201	188,739	180,000	-	(8,739)	0.0%	-4.6%
Spring Convention	125,000	104,240	107,896	125,000	-	17,104	0.0%	15.9%
Fall Forum	60,000	72,832	72,911	90,000	30,000	17,089	50.0%	23.4%
Section Support	51,451	44,367	53,253	63,546	12,095	10,293	23.5%	19.3%
Admissions	350,000	324,793	372,005	373,474	23,474	1,469	6.7%	0.4%
Mentoring	-	55,807	78,130	129,243	129,243	51,113	-	65.4%
Bar Journal	179,227	160,318	192,417	204,461	25,234	12,044	14.1%	6.3%
Property Mgt	510,171	501,394	603,773	555,649	45,478	(48,124)	8.9%	-8.0%
OPC	954,421	768,450	923,066	943,232	(11,189)	20,166	-1.2%	2.2%
Computer/MIS/Internet	160,228	127,693	153,415	162,047	1,819	8,632	1.1%	5.6%
Member Benefits	253,324	184,657	227,596	194,839	(58,485)	(32,757)	-23.1%	-14.4%
General Counsel	217,691	233,000	279,701	248,841	31,150	(30,860)	14.3%	-11.0%
Committees	160,288	93,012	121,949	109,902	(50,386)	(12,047)	-31.4%	-9.9%
Commission/Sp. Proj	85,400	122,541	134,230	98,701	13,301	(35,529)	15.6%	-26.5%
Public Education	75,565	52,758	63,310	70,641	(4,924)	7,331	-6.5%	11.6%
Legislative	33,736	30,222	33,600	37,734	3,998	4,134	11.9%	12.3%
Access to Justice	41,383	19,388	27,214	25,915	(15,468)	(1,299)	-37.4%	-4.8%
Tuesday Night Bar	9,413	7,358	8,830	9,675	262	845	2.8%	9.6%
ABA Delegates	9,000	3,160	9,000	9,000	-	-	0.0%	0.0%
Total Expenses	\$ 4,684,061	\$ 4,076,376	\$ 4,833,320	\$ 4,818,532	\$ 134,471	\$ (14,788)	2.9%	-0.3%
Net Revenue/(Expense)	\$ (189,485)	\$ 303,633	\$ (270,988)	\$ (164,832)	\$ 24,653	\$ 106,156	-13.0%	-39.2%
Depreciation (add back)	\$ 208,920	\$ 163,289	\$ 208,920	\$ 166,110	(42,810)	(42,810)	-20.5%	-20.5%
Capital expenditures	\$ (13,167)	\$ (14,865)	\$ (17,000)	(45,000)	(31,833)	(28,000)	241.8%	164.7%
Net cash revenue	\$ 6,268	\$ 452,057	\$ (79,068)	\$ (43,722)	\$ (49,990)	\$ 35,346	-797.5%	-44.7%

Utah State Bar
2009/10 Budget Worksheets
Licensing

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4010 · Administrative Fees	\$ -	\$ 11,191	\$ 11,191	\$ 11,500	\$ 11,500	\$ 309	-	2.8%
4021 · Lic Fees > 3 Years	2,237,300	2,204,295	2,205,295	2,279,000	41,700	73,705	1.9%	3.3%
4022 · Lic Fees < 3 Years	215,200	221,960	221,960	230,000	14,800	8,040	6.9%	3.6%
4023 · Lic Fees - House Counsel	5,100	4,850	4,850	4,800	(300)	(50)	-5.9%	-1.0%
4025 · Pro Hoc Vice Fees	33,400	53,550	60,000	55,000	21,600	(5,000)	64.7%	-8.3%
4026 · Lic Fees - Inactive/FS	95,900	86,740	86,740	90,000	(5,900)	3,260	-6.2%	3.8%
4027 · Lic Fees - Inactive/NS	107,000	103,760	103,760	107,000	-	3,240	0.0%	3.1%
4029 · Lic Fees - Reinstatement Rev	-	12,600	12,600	12,000	12,000	(600)	-	-4.8%
4030 · Certs of Good Standing	4,400	4,655	5,586	5,000	600	(586)	13.6%	-10.5%
4095 · Service Income	800	870	1,044	1,000	200	(44)	25.0%	-4.2%
4096 · Late Fees	42,900	36,840	36,840	36,000	(6,900)	(840)	-16.1%	-2.3%
Total Income	2,742,000	2,741,311	2,749,866	2,831,300	89,300	81,434	3.3%	3.0%
Expense								
5500 · Salaries/Benefits								
5510 · Salaries/Wages	62,519	58,866	69,000	70,380	7,861	1,380	12.6%	2.0%
5605 · Payroll Taxes	7,815	4,496	4,800	4,927	(2,888)	127	-37.0%	2.6%
5610 · Health Insurance	3,050	2,349	2,819	3,242	192	423	6.3%	15.0%
5630 · Dental Insurance	-	230	276	276	276	-	-	0.0%
5640 · Life & LTD Insurance	-	156	187	187	187	-	-	0.0%
5650 · Retirement Plan Contributions	4,109	496	595	7,038	2,929	6,443	71.3%	1082.5%
Total 5500 · Salaries/Benefits	77,493	66,593	77,677	86,049	8,556	8,372	11.0%	10.8%
7000 · General & Admin								
7015 · Office Equip Repairs	-	172	206	300	300	94	-	45.3%
7025 · Office Supplies	2,000	613	736	900	(1,100)	164	-55.0%	22.3%
7035 · Postage/Mailing	5,600	4,683	5,620	7,000	1,400	1,380	25.0%	24.6%
7040 · Copy/Printing Expense	2,400	339	407	2,400	-	1,993	0.0%	490.0%
7050 · Computer Maintenance	-	875	1,050	1,200	1,200	150	-	14.3%
7100 · Telephone	100	399	479	600	500	121	500.0%	25.3%
7140 · Bankcard Discount Fees	41,300	24,235	29,082	33,000	(8,300)	3,918	-20.1%	13.5%
7190 · Lease Interest Expense	-	49	59	60	60	1	-	2.0%
7191 · Lease Sales Tax Expense	-	10	12	12	12	-	-	0.0%
7195 · Other Gen & Adm Expense	-	-	-	-	-	-	-	-
Total 7000 · General & Admin	51,400	31,375	37,650	45,472	(5,928)	7,822	-11.5%	20.8%
8000 · Building Overhead								
6015 · Janitorial Expense	1,129	145	174	176	(953)	2	-	-
6020 · Heat	-	51	61	62	62	1	-	-
6025 · Electricity	-	123	148	149	149	1	-	-
6030 · Water/Sewer	-	11	13	13	13	0	-	-
6035 · Outside Maintenance	-	118	142	143	143	1	-	-
6040 · Building Repairs	-	26	31	32	32	0	-	-
6045 · Bldg Mtnce Contracts	-	100	120	121	121	1	-	-
6050 · Bldg Mtnce Supplies	-	12	14	15	15	0	-	-
6055 · Real Property Taxes	-	290	348	144	144	(204)	-	-
6060 · Personal Property Taxes	-	(6)	10	6	6	(4)	-	-
6065 · Bldg Insurance/Fees	-	43	52	52	52	1	-	-
6070 · Bldg Depreciation	1,003	466	559	548	(455)	(11)	-	-
6075 · Furn/Fixtures Depreciation	-	130	156	27	27	(129)	-	-
7065 · Equip Depreciation	-	237	284	223	223	(61)	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	2,132	1,746	2,112	1,710	(422)	(402)	-19.8%	-19.0%
Total Expense	131,025	99,714	117,439	133,231	2,206	15,792	1.7%	13.4%
Net Income	\$ 2,610,975	\$ 2,641,597	\$ 2,632,427	\$ 2,698,069	\$ 87,094	\$ 65,642	3.3%	2.5%

Utah State Bar
2009/10 Budget Worksheets
Bar Management

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4092 · LAM Interest Income	\$ 125,000	\$ (1,801)	\$ 1,000	\$ 1,000	\$ (124,000)	\$ -	-99.2%	0.0%
4093 · General Income	-	110	132	150	150	18	-	13.6%
4094 · Copy/Ptg/Mailing Revenue	-	79,819	95,783	93,500	93,500	(2,283)	-	-2.4%
4095 · Service Income	103,000	5,296	6,355	7,000	(96,000)	645	-93.2%	10.1%
4098 · LAM Unrealized Gain/Loss	-	44,360	53,232	3,500	3,500	(49,732)	-	-93.4%
4099 · General Interest Income	-	11,789	14,147	500	500	(13,647)	-	-96.5%
4100 · In-Kind revenues								
4097 · BA In-Kind Revenue	81,576	68,333	82,000	82,000	424	0	0.5%	0.0%
4103 · In - Kind Revenue - UDR	-	1,215	1,458	2,350	2,350	892	-	61.2%
4104 · In Kind Rev-Facilities & Other	-	1	1	-	-	(1)	-	-100.0%
Total 4100 · In-Kind revenues	81,576	69,549	83,459	84,350	2,774	891	3.4%	1.1%
Total Income	309,576	209,122	254,108	190,000	(119,576)	(64,108)	-38.6%	-25.2%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	-	171	205	200	200	(5)	-	-2.5%
5075 · Food & Beverage	9,600	5,296	6,355	7,000	(2,600)	645	-27.1%	10.1%
5080 · Committee Expense	-	253	304	500	500	196	-	64.7%
Total 5000 · Program Services Expense	9,600	5,720	6,864	7,700	(1,900)	836	-19.8%	12.2%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	370,229	293,646	352,375	329,423	(40,806)	(22,952)	-11.0%	-6.5%
5605 · Payroll Taxes	46,279	15,824	18,989	23,060	(23,219)	4,071	-50.2%	21.4%
5610 · Health Insurance	39,967	23,446	28,135	32,355	(7,612)	4,220	-19.0%	15.0%
5620 · Health Ins/Medical Reimb	-	1,854	2,225	2,225	2,225	-	-	0.0%
5630 · Dental Insurance	-	2,680	3,216	3,216	3,216	-	-	0.0%
5640 · Life & LTD Insurance	-	3,035	3,642	3,642	3,642	-	-	0.0%
5645 · Workman's Comp Insurance	-	2,380	2,856	4	4	(2,852)	-	-99.8%
5650 · Retirement Plan Contributions	42,763	33,586	40,303	32,942	(9,821)	(7,361)	-23.0%	-18.3%
5660 · Training/Development	500	279	335	2,000	1,500	1,665	300.0%	497.4%
66000 · Payroll Expenses	-	-	-	-	-	-	-	-
Total 5500 · Salaries/Benefits	499,738	376,730	452,076	428,867	(70,871)	(23,209)	-14.2%	-5.1%
7000 · General & Admin								
7015 · Office Equip Repairs	300	621	745	1,000	700	255	233.3%	34.2%
7025 · Office Supplies	3,900	5,770	6,924	7,500	3,600	576	92.3%	8.3%
7030 · Bulk Paper/Ptg Supplies	4,500	3,227	3,872	4,500	-	628	0.0%	16.2%
7035 · Postage/Mailing	71,700	63,855	76,626	71,000	(700)	(5,626)	-1.0%	-7.3%
7040 · Copy/Printing Expense	8,200	8,026	9,631	10,000	1,800	369	22.0%	3.8%
7045 · Internet Service	-	429	515	600	600	85	-	16.6%
7050 · Computer Maintenance	8,200	488	586	1,000	(7,200)	414	-87.8%	70.8%
7055 · Computer Supplies	-	4,601	5,521	7,000	7,000	1,479	-	26.8%
7095 · Fax Equip & Supplies	-	353	424	300	300	(124)	-	-29.2%
7100 · Telephone	12,700	16,854	20,225	21,000	8,300	775	65.4%	3.8%
7110 · Publications/Subscriptions	200	491	589	300	100	(289)	50.0%	-49.1%
7120 · Membership/Dues	1,900	693	832	2,000	100	1,168	5.3%	140.5%
7125 · Per Diems	-	-	-	-	-	-	-	-
7130 · Meeting/Convention Travel	2,100	579	695	1,000	(1,100)	305	-52.4%	43.9%
7135 · Bank Service Charges	7,700	3,632	4,358	5,000	(2,700)	642	-35.1%	14.7%
7136 · LAM Service Charges	-	4,256	5,107	5,700	5,700	593	-	11.6%
7140 · Bankcard Discount Fees	600	1,269	1,523	1,700	1,100	177	183.3%	11.6%
7150 · E&O/Off & Dir Insurance	5,300	4,226	5,071	5,100	(200)	29	-3.8%	0.6%
7160 · Audit Expense	27,900	27,894	33,473	37,000	9,100	3,527	32.6%	10.5%
7175 · O/S Consultants	25,800	18,225	21,870	25,000	(800)	3,130	-3.1%	14.3%
7178 · Offsite Storage/Backup	-	-	-	-	-	-	-	-
7179 · Payroll Adm Fees	6,600	4,045	4,854	2,500	(4,100)	(2,354)	-62.1%	-48.5%
7180 · Administrative Fee Expense	1,200	1,075	1,290	1,300	100	10	8.3%	0.8%
7185 · Mileage Reimbursement	400	227	272	400	-	128	0.0%	46.8%

Utah State Bar
2009/10 Budget Worksheets
Bar Management

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bat	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bat	% Chg 09/10 Bgt to 08/09 Proj
7190 · Lease Interest Expense	500	508	610	650	150	40	30.0%	6.6%
7191 · Lease Sales Tax Expense	200	101	121	120	(80)	(1)	-40.0%	-1.0%
7194 · CC Clearing	-	(4,981)	(5,977)	-	-	5,977	-	-100.0%
7195 · Other Gen & Adm Expense	11,500	(2,766)	(2,500)	2,000	(9,500)	4,500	-82.6%	-180.0%
Total 7000 · General & Admin	201,400	163,698	197,257	213,670	12,270	16,413	6.1%	8.3%
7090 · In Kind expenses								
7097 · BA Subscription Service	85,700	68,333	82,000	82,000	(3,700)	0	-4.3%	0.0%
7103 · UDR - In Kind Contributions	3,000	2,574	3,089	3,300	300	211	10.0%	6.8%
Total 7090 · In Kind expenses	88,700	70,907	85,088	85,300	(3,400)	212	-3.8%	0.2%
8000 · Building Overhead								
6015 · Janitorial Expense	11,813	1,511	1,813	1,831	(9,982)	18		
6020 · Heat	-	538	646	652	652	6		
6025 · Electricity	-	1,289	1,547	1,562	1,562	15		
6030 · Water/Sewer	-	110	132	133	133	1		
6035 · Outside Maintenance	-	1,229	1,475	1,490	1,490	15		
6040 · Building Repairs	-	276	331	335	335	3		
6045 · Bldg Mtncn Contracts	-	1,042	1,250	1,263	1,263	13		
6050 · Bldg Mtncn Supplies	-	125	150	152	152	2		
6055 · Real Property Taxes	-	3,034	3,641	1,506	1,506	(2,135)		
6060 · Personal Property Taxes	-	(63)	109	60	60	(49)		
6065 · Bldg Insurance/Fees	-	446	535	541	541	5		
6070 · Bldg Depreciation	10,487	4,874	5,849	5,729	(4,758)	(120)		
6075 · Furn/Fixtures Depreciation	-	1,359	1,631	277	277	(1,354)		
7065 · Equip Depreciation	-	2,475	2,970	2,334	2,334	(636)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	22,300	18,245	22,079	17,864	(4,436)	(4,215)	-19.9%	-19.1%
Total Expense	821,738	635,300	763,364	753,401	(68,337)	(9,963)	-8.3%	-1.3%
Net Income	\$ (512,162)	\$ (426,178)	\$ (509,256)	\$ (563,401)	\$ (51,239)	\$ (54,145)	10.0%	10.6%

Utah State Bar
2009/10 Budget Worksheets
Continuing Legal Education

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4052 · Meeting - Sponsor Revenue	9,800	8,150	\$ 9,780	\$ 11,000	\$ 1,200	\$ 1,220	12.2%	12.5%
4081 · CLE - Registrations	254,400	200,674	240,809	221,500	(32,900)	(19,309)	-12.9%	-8.0%
4082 · CLE - Video Library Sales	9,800	45,086	54,103	55,000	45,200	897	461.2%	1.7%
4083 · CLE - Material Sales	1,000	4,217	5,060	5,000	4,000	(60)	400.0%	-1.2%
4200 · Seminar Profit/Loss		6,698	8,038	7,500	7,500	(538)	-	-6.7%
Total Income	275,000	264,825	317,790	300,000	25,000	(17,790)	9.1%	-5.6%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	12,700	19,479	23,375	12,000	(700)	(11,375)	-5.5%	-48.7%
5030 · Speaker Fees & Expenses	15,400	26,714	32,057	25,000	9,600	(7,057)	62.3%	-22.0%
5060 · Program Special Activities	5,900	2,051	2,461	3,000	(2,900)	539	-49.2%	21.9%
5064 · MCLE Fees Paid	20,300	17,001	20,401	22,916	2,616	2,515	12.9%	12.3%
5070 · Equipment Rental	6,000	7,643	9,172	12,000	6,000	2,828	100.0%	30.8%
5075 · Food & Beverage	53,400	33,661	40,393	50,000	(3,400)	9,607	-6.4%	23.8%
5080 · Committee Expense	500	742	890	1,000	500	110	100.0%	12.3%
5085 · Misc. Program Expense	300	13,490	16,188	3,000	2,700	(13,188)	900.0%	-81.5%
7199 · Overhead Allocation - Seminars		5,394	6,473	7,200	7,200	727	-	11.2%
7200 · Event Revenue Sharing - 3rd Pty	23,600	13,750	16,500	20,000	(3,600)	3,500	-15.3%	21.2%
Total 5000 · Program Services Expense	138,100	139,925	167,910	156,116	18,016	(11,794)	13.0%	-7.0%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	53,100	41,605	49,926	50,925	(2,175)	999	-4.1%	2.0%
5605 · Payroll Taxes	6,638	2,900	3,480	3,565	(3,073)	85	-46.3%	2.4%
5610 · Health Insurance	12,388	14,731	17,677	20,329	7,941	2,652	64.1%	15.0%
5620 · Health Ins/Medical Reimb		1,016	1,219	1,219	1,219	-	-	0.0%
5630 · Dental Insurance		1,012	1,214	1,214	1,214	-	-	0.0%
5640 · Life & LTD Insurance		774	929	929	929	-	-	0.0%
5650 · Retirement Plan Contributions	8,572	6,540	7,848	5,092	(3,480)	(2,756)	-40.6%	-35.1%
5660 · Training/Development		195	234	-	-	(234)	-	-100.0%
Total 5500 · Salaries/Benefits	80,698	68,773	82,528	83,273	2,575	745	3.2%	0.9%
7000 · General & Admin								
7025 · Office Supplies	500	379	455	1,000	500	545	100.0%	119.9%
7035 · Postage/Mailing	6,500	4,981	5,977	8,000	1,500	2,023	23.1%	33.8%
7040 · Copy/Printing Expense	23,400	14,272	17,126	22,000	(1,400)	4,874	-6.0%	28.5%
7045 · Internet Service		18	22	100	100	78	-	363.0%
7055 · Computer Supplies	200	650	780	1,000	800	220	400.0%	28.2%
7100 · Telephone	2,600	1,260	1,512	1,800	(800)	288	-30.8%	19.0%
7130 · Meeting/Convention Travel	5,600	2,995	3,594	4,500	(1,100)	906	-19.6%	25.2%
7140 · Bankcard Discount Fees	7,906	11,971	14,365	14,419	6,513	54	82.4%	0.4%
7185 · Mileage Reimbursement		50	60	100	100	40	-	66.7%
7190 · Lease Interest Expense	200	210	252	275	75	23	37.5%	9.1%
7191 · Lease Sales Tax Expense	100	42	50	50	(50)	(0)	-50.0%	-0.8%
7195 · Other Gen & Adm Expense		(1,879)	(2,255)	-	-	2,255	-	-100.0%
Total 7000 · General & Admin	47,006	34,949	41,939	53,244	6,238	11,305	13.3%	27.0%
8000 · Building Overhead								
6015 · Janitorial Expense	4,871	623	748	755	(4,116)	7	-84.5%	-
6020 · Heat		222	266	269	269	3	-	-
6025 · Electricity		532	638	645	645	6	-	-
6030 · Water/Sewer		45	54	55	55	1	-	-
6035 · Outside Maintenance		507	608	614	614	6	-	-

Utah State Bar
2009/10 Budget Worksheets
Continuing Legal Education

	<u>F/Y</u> <u>08/09</u> <u>Budget</u>	<u>Actual</u> <u>YTD</u> <u>4/30/2009</u>	<u>Projected</u> <u>6/30/2009</u>	<u>F/Y 09/10</u> <u>Budget</u>	<u>Change</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>Change</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>	<u>% Chg</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>% Chg</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>
6040 · Building Repairs		114	137	138	138	1	-	
6045 · Bldg Mtncn Contracts		430	516	521	521	5	-	
6050 · Bldg Mtncn Supplies		52	62	63	63	1	-	
6055 · Real Property Taxes		1,251	1,501	621	621	(880)	-	
6060 · Personal Property Taxes		(26)	45	25	25	(20)	-	
6065 · Bldg Insurance/Fees		184	221	223	223	2	-	
6070 · Bldg Depreciation	4,325	2,010	2,412	2,362	(1,963)	(50)	-45.4%	
6075 · Furn/Fixtures Depreciation		560	672	114	114	(558)	-	
7065 · Equip Depreciation		1,020	1,224	962	962	(262)	-	
8000 · Building Overhead - Other								
Total 8000 · Building Overhead	9,196	7,524	9,105	7,367	(1,829)	(1,737)	-19.9%	-19.1%
Total Expense	275,000	251,171	301,482	300,000	25,000	(1,481)	9.1%	-0.5%
Net Income	\$ -	\$ 13,654	\$ 16,308	\$ -	\$ -	\$ (16,309)	-	-100.0%

Utah State Bar
2009/10 Budget Worksheets
Summer Convention

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4051 · Meeting - Registration	\$ 113,800	\$ 176,574	\$ 176,574	\$ 146,500	\$ 32,700	\$ (30,074)	28.7%	-17.0%
4052 · Meeting - Sponsor Revenue	16,500	14,100	14,100	14,000	(2,500)	(100)	-15.2%	-0.7%
4053 · Meeting - Vendor Revenue	19,300	2,775	2,775	16,000	(3,300)	13,225	-17.1%	476.6%
4054 · Meeting - Material Sales	30,400	2,074	2,074	2,000	(28,400)	(74)	-93.4%	-3.6%
4055 · Meeting - Sp Ev Registration	-	1,572	1,572	1,500	1,500	(72)	-	-4.6%
Total Income	180,000	197,095	197,095	180,000	-	(17,095)	0.0%	-8.7%
5000 · Program Services Expense								
5001 · Meeting Facilities		909	909	1,000	1,000	91	-	10.0%
5030 · Speaker Fees & Expenses	12,900	26,409	26,409	26,500	13,600	91	105.4%	0.3%
5035 · Awards	300	-	-	-	(300)	-	-100.0%	-
5060 · Program Special Activities	1,200	21,379	21,379	21,500	20,300	121	1691.7%	0.6%
5063 · Special Event Expense	35,600	2,953	2,953	3,000	(32,600)	47	-91.6%	1.6%
5064 · MCLE Fees Paid		3,469	3,469	3,500	3,500	31	-	0.9%
5070 · Equipment Rental	3,200	40	40	3,000	(200)	2,960	-6.3%	7400.0%
5075 · Food & Beverage	49,300	72,931	72,931	57,052	7,752	(15,879)	15.7%	-21.8%
5080 · Committee Expense	-	823	823	1,000	1,000	177	-	21.5%
5085 · Misc. Program Expense	1,500	1,953	1,953	2,000	500	47	33.3%	2.4%
5805 · ABA Annual Meeting	-	200	200	200	200	-	-	0.0%
7033 · Operating Meeting Supplies	-	94	94	100	100	6	-	6.4%
Total 5000 · Program Services Expense	104,000	131,160	131,160	118,852	14,852	(12,308)	14.3%	-9.4%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	34,000	19,787	23,744	24,219	(9,781)	475	-28.8%	2.0%
5605 · Payroll Taxes	4,250	1,460	1,752	1,695	(2,555)	(57)	-60.1%	-3.2%
5610 · Health Insurance	2,892	-	-	-	(2,892)	-	-100.0%	-
5650 · Retirement Plan Contributions	2,265	387	464	2,422	157	1,958	6.9%	421.5%
Total 5500 · Salaries/Benefits	43,407	21,634	25,961	28,337	(15,070)	2,376	-34.7%	9.2%
7000 · General & Admin								
7025 · Office Supplies	100	2,179	2,179	2,200	2,100	21	2100.0%	1.0%
7030 · Bulk Paper/Ptg. Supplies	-	-	-	-	-	-	-	-
7035 · Postage/Mailing	1,300	87	87	100	(1,200)	13	-92.3%	14.9%
7040 · Copy/Printing Expense	18,500	14,343	14,343	15,500	(3,000)	1,157	-16.2%	8.1%
7100 · Telephone	-	47	47	100	100	53	-	112.8%
7105 · Advertising	-	1,310	1,310	1,400	1,400	90	-	6.9%
7125 · Per Diems	2,100	-	-	-	(2,100)	-	-100.0%	-
7130 · Meeting/Convention Travel	-	9,983	9,983	10,000	10,000	17	-	0.2%
7140 · Bankcard Discount Fees	3,700	992	992	1,000	(2,700)	8	-73.0%	0.8%
7185 · Mileage Reimbursement	3,594	517	517	500	(3,094)	(17)	-86.1%	-3.3%
7190 · Lease Interest Expense	-	27	32	40	40	8	-	23.5%
7191 · Lease Sales Tax Expense	-	5	6	10	10	4	-	66.7%
7195 · Other Gen & Adm Expense	2,100	936	936	1,000	(1,100)	64	-52.4%	6.8%
Total 7000 · General & Admin	31,394	30,426	30,432	31,850	456	1,418	1.5%	4.7%
8000 · Building Overhead								
6015 · Janitorial Expense	635	81	97	98	(537)	1	-	-
6020 · Heat	-	29	35	35	35	0	-	-
6025 · Electricity	-	69	83	84	84	1	-	-
6030 · Water/Sewer	-	6	7	7	7	0	-	-
6035 · Outside Maintenance	-	66	79	80	80	1	-	-
6040 · Building Repairs	-	15	18	18	18	0	-	-
6045 · Bldg Mince Contracts	-	56	67	68	68	1	-	-
6050 · Bldg Mince Supplies	-	7	8	8	8	0	-	-
6055 · Real Property Taxes	-	163	196	81	81	(115)	-	-
6060 · Personal Property Taxes	-	(3)	5	3	3	(2)	-	-

Utah State Bar
2009/10 Budget Worksheets
Summer Convention

	<u>FY</u> <u>08/09</u> <u>Budget</u>	<u>Actual</u> <u>YTD</u> <u>4/30/2009</u>	<u>Projected</u> <u>6/30/2009</u>	<u>FY 09/10</u> <u>Budget</u>	<u>Change</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>Change</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>	<u>% Chg</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>% Chg</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>
6065 · Bldg Insurance/Fees	-	24	29	29	29	0		
6070 · Bldg Depreciation	564	262	314	308	(256)	(6)		
6075 · Furn/Fixtures Depreciation	-	73	88	15	15	(73)		
7065 · Equip Depreciation	-	133	160	126	126	(34)		
Total 8000 · Building Overhead	1,199	981	1,186	961	(238)	(225)	-19.8%	-19.0%
Total Expense	180,000	184,201	188,739	180,000	-	(8,739)	0.0%	-4.6%
Net Income	\$ -	\$ 12,894	\$ 8,356	\$ -	\$ -	\$ (8,356)	-	-100.0%

Utah State Bar
2009/10 Budget Worksheets
Spring Convention

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4051 · Meeting - Registration	\$ 83,200	\$ 95,569	\$ 95,569	\$ 97,000	\$ 13,800	\$ 1,431	16.6%	14.4%
4052 · Meeting - Sponsor Revenue	9,400	17,850	17,850	18,000	8,600	150	91.5%	48.2%
4053 · Meeting - Vendor Revenue	15,000	9,700	9,700	9,700	(5,300)	-	-35.3%	-54.6%
4054 · Meeting - Material Sales	-	-	-	-	-	-	-	-
4055 · Meeting - Sp Ev Registration	17,400	294	294	300	(17,100)	6	-98.3%	-5816.3%
Total Income	125,000	123,413	123,413	125,000	-	1,587	0.0%	0.0%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	4,600	5,063	5,063	3,500	(1,100)	(1,563)	-23.9%	-30.9%
5030 · Speaker Fees & Expenses	7,800	10,754	10,754	10,500	2,700	(254)	34.6%	-2.4%
5060 · Program Special Activities	1,600	720	720	2,000	400	1,280	25.0%	177.8%
5063 · Special Event Expense	9,000	6,351	6,351	7,000	(2,000)	649	-22.2%	10.2%
5064 · MCLE Fees Paid	4,600	3,666	3,666	4,500	(100)	834	-2.2%	22.7%
5070 · Equipment Rental	3,500	2,612	2,612	200	(3,300)	(2,412)	-94.3%	-92.3%
5075 · Food & Beverage	36,400	39,974	39,974	51,000	14,600	11,026	40.1%	27.6%
5080 · Committee Expense	1,300	1,312	1,312	1,400	100	88	7.7%	6.7%
5085 · Misc. Program Expense	2,400	1,110	1,110	1,229	(1,171)	119	-48.8%	10.7%
5840 · President's Expense	-	-	-	-	-	-	-	-
7033 · Operating Meeting Supplies	-	53	53	-	-	(53)	-	-100.0%
Total 5000 · Program Services Expense	71,200	71,615	71,615	81,329	10,129	9,714	14.2%	13.6%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	20,378	15,145	18,174	18,537	(1,841)	363	-9.0%	2.0%
5605 · Payroll Taxes	2,547	1,071	1,285	1,298	(1,249)	12	-49.1%	1.0%
5610 · Health Insurance	2,120	-	-	-	(2,120)	-	-100.0%	-
5650 · Retirement Plan Contributions	1,660	1,072	1,286	1,854	194	567	11.7%	44.1%
Total 5500 · Salaries/Benefits	26,705	17,288	20,746	21,689	(5,016)	943	-18.8%	4.5%
7000 · General & Admin								
7025 · Office Supplies	300	2,201	2,201	2,900	2,600	699	866.7%	31.8%
7035 · Postage/Mailing	-	17	17	50	50	33	-	194.1%
7040 · Copy/Printing Expense	18,200	6,958	6,958	12,000	(6,200)	5,042	-34.1%	72.5%
7100 · Telephone	-	66	66	100	100	34	-	51.5%
7125 · Per Diems	1,500	947	947	1,300	(200)	353	-13.3%	37.3%
7130 · Meeting/Convention Travel	2,440	2,526	2,526	2,372	(68)	(154)	-2.8%	-6.1%
7140 · Bankcard Discount Fees	2,500	920	920	1,300	(1,200)	380	-48.0%	41.3%
7185 · Mileage Reimbursement	-	417	417	600	600	183	-	43.9%
7190 · Lease Interest Expense	-	26	26	30	30	4	-	15.4%
7191 · Lease Sales Tax Expense	-	5	5	5	5	-	-	0.0%
7195 · Other Gen & Adm Expense	1,000	310	310	400	(600)	90	-60.0%	29.0%
Total 7000 · General & Admin	25,940	14,393	14,393	21,057	(4,883)	6,664	-18.8%	46.3%
8000 · Building Overhead								
6015 · Janitorial Expense	612	78	94	95	(517)	1	-	-
6020 · Heat	-	28	34	34	34	0	-	-
6025 · Electricity	-	67	80	81	81	1	-	-
6030 · Water/Sewer	-	6	7	7	7	0	-	-
6035 · Outside Maintenance	-	64	77	78	78	1	-	-
6040 · Building Repairs	-	14	17	17	17	0	-	-
6045 · Bldg Mtncn Contracts	-	54	65	65	65	1	-	-
6050 · Bldg Mtncn Supplies	-	6	7	7	7	0	-	-
6055 · Real Property Taxes	-	157	188	78	78	(110)	-	-

Utah State Bar
2009/10 Budget Worksheets
Spring Convention

	<u>FY</u> <u>08/09</u> <u>Budget</u>	<u>Actual</u> <u>YTD</u> <u>4/30/2009</u>	<u>Projected</u> <u>6/30/2009</u>	<u>FY 09/10</u> <u>Budget</u>	<u>Change</u> <u>09/10 to</u> <u>08/09 Bat</u>	<u>Change</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>	<u>% Chg</u> <u>09/10 to</u> <u>08/09 Bat</u>	<u>% Chg</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>
6060 · Personal Property Taxes	-	(3)	5	3	3	(2)		
6065 · Bldg Insurance/Fees	-	23	28	28	28	0		
6070 · Bldg Depreciation	543	252	302	297	(246)	(5)		
6075 · Furn/Fixtures Depreciation	-	70	84	14	14	(70)		
7065 · Equip Depreciation	-	128	154	121	121	(33)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	1,155	944	1,142	925	(230)	(217)	-19.9%	-19.0%
Total Expense	125,000	104,240	107,896	125,000	-	17,104	0.0%	15.9%
Net Income	\$ -	\$ 19,173	\$ 15,517	\$ -	\$ -	\$ (15,517)	-	-100.0%

Utah State Bar
2009/10 Budget Worksheets
Fall Forum

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4051 · Meeting - Registration	\$ 50,200	\$ 74,905	\$ 74,905	\$ 75,000	\$ 24,800	\$ 95	49.4%	0.1%
4052 · Meeting - Sponsor Revenue	9,500	2,000	2,000	2,000	(7,500)	-	-78.9%	0.0%
4053 · Meeting - Vendor Revenue	300	12,938	12,938	13,000	12,700	62	4233.3%	0.5%
Total Income	60,000	89,843	89,843	90,000	30,000	157	50.0%	0.2%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	2,600	5,582	5,582	7,000	4,400	1,418	169.2%	25.4%
5030 · Speaker Fees & Expenses	3,500	9,837	9,837	13,000	9,500	3,163	271.4%	32.2%
5035 · Awards	200	622	622	2,000	1,800	1,378	900.0%	221.5%
5064 · MCLE Fees Paid	3,800	4,904	4,904	5,000	1,200	96	31.6%	2.0%
5070 · Equipment Rental	3,200	6,121	6,121	6,500	3,300	379	103.1%	6.2%
5075 · Food & Beverage	19,300	19,004	19,004	20,000	700	996	3.6%	5.2%
5080 · Committee Expense	1,300	594	594	1,000	(300)	406	-23.1%	68.4%
5085 · Misc. Program Expense	500	5,704	5,704	8,672	8,172	2,968	1634.4%	52.0%
7033 · Operating Meeting Supplies	100	62	62	500	400	438	400.0%	706.5%
Total 5000 · Program Services Expense	34,500	52,430	52,430	63,672	29,172	11,242	84.6%	21.4%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	11,038	11,728	11,728	15,000	3,962	3,272	35.9%	27.9%
5605 · Payroll Taxes	1,380	856	856	1,050	(330)	194	-23.9%	22.7%
5610 · Health Insurance	860	-	-	-	(860)	-	-100.0%	-
5650 · Retirement Plan Contributions	840	60	60	1,500	660	1,440	78.6%	2400.0%
Total 5500 · Salaries/Benefits	14,118	12,644	12,644	17,550	3,432	4,906	24.3%	38.8%
7000 · General & Admin								
7025 · Office Supplies	50	2,155	2,155	2,500	2,450	345	4900.0%	16.0%
7035 · Postage/Mailing	-	17	17	500	500	483	-	2841.2%
7040 · Copy/Printing Expense	8,800	4,443	4,443	4,400	(4,400)	(43)	-50.0%	-1.0%
7140 · Bankcard Discount Fees	400	766	766	1,000	600	234	150.0%	30.5%
7190 · Lease Interest Expense	-	10	12	15	15	3	-	25.0%
7191 · Lease Sales Tax Expense	-	2	2	4	4	2	-	66.7%
Total 7000 · General & Admin	9,250	7,393	7,395	8,419	(831)	1,024	-9.0%	13.8%
8000 · Building Overhead								
6015 · Janitorial Expense	1,129	30	36	36	(1,093)	0	-	-
6020 · Heat	-	11	13	13	13	0	-	-
6025 · Electricity	-	26	31	32	32	0	-	-
6030 · Water/Sewer	-	2	2	2	2	0	-	-
6035 · Outside Maintenance	-	25	30	30	30	0	-	-
6040 · Building Repairs	-	6	7	7	7	0	-	-
6045 · Bldg Mtnc Contracts	-	21	25	25	25	0	-	-
6050 · Bldg Mtnc Supplies	-	3	4	4	4	0	-	-
6055 · Real Property Taxes	-	60	72	30	30	(42)	-	-
6060 · Personal Property Taxes	-	(1)	3	1	1	(2)	-	-
6065 · Bldg Insurance/Fees	-	9	11	11	11	0	-	-
6070 · Bldg Depreciation	1,003	97	116	114	(889)	(2)	-	-
6075 · Furn/Fixtures Depreciation	-	27	32	6	6	(26)	-	-
7065 · Equip Depreciation	-	49	59	47	47	(12)	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	2,132	365	442	359	(1,773)	(83)	-83.2%	-18.8%
Total Expense	60,000	72,832	72,911	90,000	30,000	17,089	50.0%	23.4%

Utah State Bar
2009/10 Budget Worksheets
Fall Forum

	<u>FY</u> 08/09 <u>Budget</u>	<u>Actual</u> YTD 4/30/2009	<u>Projected</u> 6/30/2009	<u>FY 09/10</u> <u>Budget</u>	<u>Change</u> 09/10 to 08/09 Bgt	<u>Change</u> 09/10 Bgt to 08/09 Proj	<u>% Chg</u> 09/10 to 08/09 Bgt	<u>% Chg</u> 09/10 Bgt to 08/09 Proj
Net Income	\$ -	\$ 17,011	\$ 16,932	\$ -	\$ -	\$ (16,932)	-	-100.0%

Utah State Bar
2009/10 Budget Worksheets
Section Support

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bat	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bat	% Chg 09/10 Bgt to 08/09 Proj
Income								
4010 · Administrative Fees - Sections	\$ 45,000	\$ 38,885	\$ 38,885	\$ 60,000	\$ 15,000	\$ 21,115	33.3%	54.3%
Total Income	45,000	38,885	38,885	60,000	15,000	21,115	33.3%	54.3%
Expense								
5500 · Salaries/Benefits								
5510 · Salaries/Wages	37,900	39,021	46,825	47,762	9,862	937	26.0%	2.0%
5605 · Payroll Taxes	4,738	3,008	3,610	3,343	(1,395)	(266)	-29.4%	-7.4%
5610 · Health Insurance	3,709	-	-	5,893	2,184	5,893	58.9%	-
5650 · Retirement Plan Contributions	2,904	533	640	4,776	1,872	4,137	64.5%	646.7%
Total 5500 · Salaries/Benefits	49,251	42,562	51,074	61,774	12,523	10,699	25.4%	20.9%
7000 · General & Admin								
7190 · Lease Interest Expense	-	49	59	50	50	(9)	-	-15.0%
7191 · Lease Sales Tax Expense	-	10	12	12	12	-	-	0.0%
7195 · Other Gen & Adm Expense	100	-	-	-	(100)	-	-100.0%	-
Total 7000 · General & Admin	100	59	71	62	(38)	(9)	-38.0%	-12.7%
8000 · Building Overhead								
6015 · Janitorial Expense	1,100	145	174	176	(924)	2		
6020 · Heat	-	51	61	62	62	1		
6025 · Electricity	-	123	148	149	149	1		
6030 · Water/Sewer	-	11	13	13	13	0		
6035 · Outside Maintenance	-	118	142	143	143	1		
6040 · Building Repairs	-	26	31	32	32	0		
6045 · Bldg Mtnc Contracts	-	100	120	121	121	1		
6050 · Bldg Mtnc Supplies	-	12	14	15	15	0		
6055 · Real Property Taxes	-	290	348	144	144	(204)		
6060 · Personal Property Taxes	-	(6)	6	6	6	0		
6065 · Bldg Insurance/Fees	-	43	52	52	52	1		
6070 · Bldg Depreciation	1,000	466	559	548	(452)	(11)		
6075 · Furn/Fixtures Depreciation	-	130	156	27	27	(129)		
7065 · Equip Depreciation	-	237	284	223	223	(61)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	2,100	1,746	2,108	1,710	(390)	(398)	-18.6%	-18.9%
Total Expense	51,451	44,367	53,253	63,546	12,095	10,292	23.5%	19.3%
Net Income	\$ (6,451)	\$ (5,482)	\$ (14,368)	\$ (3,546)	\$ 2,905	\$ 10,823	-45.0%	-75.3%

Utah State Bar
2009/10 Budget Worksheets
Admissions

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4001 · Admissions - Student Exam Fees	\$ 172,300	\$ 172,188	\$ 172,188	\$ 191,800	\$ 19,500	\$ 19,612	11.3%	11.4%
4002 · Admissions - Attorney Exam Fees	9,500	10,000	10,000	10,000	500	-	5.3%	0.0%
4003 · Admissions - Retake Fees	22,800	14,250	14,250	15,000	(7,800)	750	-34.2%	5.3%
4004 · Admissions - Laptop Fees	36,700	42,935	42,935	43,000	6,300	65	17.2%	0.2%
4005 · Admissions - Application Forms	100	-	-	-	(100)	-	-100.0%	-
4006 · Transfer App Fees	1,200	900	900	1,000	(200)	100	-16.7%	11.1%
4007 · Admiss - Stdnt Atty Exam Fees	47,000	38,125	38,125	38,000	(9,000)	(125)	-19.1%	-0.3%
4008 · Attorney - Motion	27,300	30,625	30,625	30,000	2,700	(625)	9.9%	-2.0%
4009 · House Counsel	10,700	3,750	3,750	4,000	(6,700)	250	-62.6%	6.7%
4095 · Service Income	2,200	1,805	1,805	2,200	-	395	0.0%	21.9%
4096 · Late Fees	20,200	31,400	31,400	15,000	(5,200)	(16,400)	-25.7%	-52.2%
Total Income	350,000	345,978	345,978	350,000	-	4,022	0.0%	1.2%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	10,100	21,666	21,666	21,000	10,900	(666)	107.9%	-3.1%
5010 · Sequestration	2,800	2,536	2,536	2,800	-	264	0.0%	10.4%
5013 · ExamSoft	12,700	19,090	19,090	20,000	7,300	910	57.5%	4.8%
5014 · Questions	27,400	41,239	41,239	31,000	3,600	(10,239)	13.1%	-24.8%
5015 · Investigations	10,700	8,627	10,352	11,000	300	648	2.8%	6.3%
5016 · Credit Checks	1,200	1,821	2,185	1,300	100	(885)	8.3%	-40.5%
5017 · Medical Exam	-	-	-	-	-	-	-	-
5020 · Exam Scoring	700	115	115	200	(500)	85	-71.4%	73.9%
5025 · Temp Labor/Proctors	7,400	4,000	4,000	4,500	(2,900)	500	-39.2%	12.5%
5048 · Court Reporting	2,800	500	600	700	(2,100)	100	-75.0%	16.7%
5064 · MCLE Fees Paid	-	15	15	15	15	-	-	0.0%
5070 · Equipment Rental	11,300	1,750	1,750	2,000	(9,300)	250	-82.3%	14.3%
5075 · Food & Beverage	11,900	8,586	8,586	9,000	(2,900)	414	-24.4%	4.8%
5080 · Committee Expense	4,200	2,060	2,472	2,500	(1,700)	28	-40.5%	1.1%
Total 5000 · Program Services Expense	103,200	112,005	114,607	106,015	2,815	(8,592)	2.7%	-7.5%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	166,739	150,836	181,003	184,623	17,884	3,620	10.7%	2.0%
5605 · Payroll Taxes	20,842	11,089	13,307	12,924	(7,918)	(383)	-38.0%	-2.9%
5610 · Health Insurance	13,188	11,532	13,838	15,914	2,726	2,076	20.7%	15.0%
5620 · Health Ins/Medical Reimb	-	1,295	1,554	1,554	1,554	-	-	0.0%
5630 · Dental Insurance	-	1,104	1,325	1,325	1,325	-	-	0.0%
5640 · Life & LTD Insurance	-	1,159	1,391	1,391	1,391	-	-	0.0%
5650 · Retirement Plan Contributions	14,270	12,187	14,624	18,462	4,192	3,838	29.4%	26.2%
5660 · Training/Development	2,100	40	2,000	2,000	(100)	-	-4.8%	0.0%
Total 5500 · Salaries/Benefits	217,139	189,242	229,042	238,193	21,054	9,151	9.7%	4.0%
7000 · General & Admin								
7025 · Office Supplies	1,500	1,753	2,104	2,400	900	296	60.0%	14.1%
7035 · Postage/Mailing	2,400	2,395	2,874	3,000	600	126	25.0%	4.4%
7040 · Copy/Printing Expense	5,700	4,119	4,943	5,100	(600)	157	-10.5%	3.2%
7055 · Computer Supplies	-	12	14	50	50	36	-	247.2%
7100 · Telephone	100	43	52	100	-	48	0.0%	93.8%
7110 · Publications/Subscriptions	-	105	126	150	150	24	-	19.0%
7120 · Membership/Dues	-	-	-	500	500	500	-	-
7125 · Per Diems	-	862	1,034	500	500	(534)	-	-51.7%
7130 · Meeting/Convention Travel	6,800	2,640	3,168	5,000	(1,800)	1,832	-26.5%	57.8%
7140 · Bankcard Discount Fees	490	369	443	1,000	510	557	104.1%	125.8%
7185 · Mileage Reimbursement	100	208	251	300	200	49	200.0%	19.6%
7190 · Lease Interest Expense	300	277	332	350	50	18	16.7%	5.3%
7191 · Lease Sales Tax Expense	100	55	66	65	(35)	(1)	-35.0%	-1.5%
7195 · Other Gen & Adm Expense	-	748	898	1,000	1,000	102	-	11.4%

Utah State Bar
2009/10 Budget Worksheets
Admissions

	<u>F/Y</u> 08/08 <u>Budget</u>	<u>Actual</u> YTD 4/30/2009	<u>Projected</u> 6/30/2009	<u>F/Y 09/10</u> <u>Budget</u>	<u>Change</u> 09/10 to 08/09 Bgt	<u>Change</u> 09/10 Bgt to 08/09 Proj	<u>% Chg</u> 09/10 to 08/09 Bgt	<u>% Chg</u> 09/10 Bgt to 08/09 Proj
Total 7000 · General & Admin	17,490	13,587	16,304	19,515	2,025	3,211	11.6%	19.7%
8000 · Building Overhead								
6015 · Janitorial Expense	6,447	825	990	1,000	(5,447)	10		
6020 · Heat	-	293	352	355	355	4		
6025 · Electricity	-	704	845	853	853	8		
6030 · Water/Sewer	-	60	72	73	73	1		
6035 · Outside Maintenance	-	671	805	813	813	8		
6040 · Building Repairs	-	151	181	183	183	2		
6045 · Bldg Mtncn Contracts	-	569	683	690	690	7		
6050 · Bldg Mtncn Supplies	-	68	82	82	82	1		
6055 · Real Property Taxes	-	1,656	1,987	822	822	(1,165)		
6060 · Personal Property Taxes	-	(34)	60	33	33	(27)		
6065 · Bldg Insurance/Fees	-	243	292	295	295	3		
6070 · Bldg Depreciation	5,724	2,660	3,192	3,127	(2,597)	(65)		
6075 · Furn/Fixtures Depreciation	-	742	890	151	151	(739)		
7065 · Equip Depreciation	-	1,351	1,621	1,274	1,274	(347)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	12,171	9,959	12,052	9,751	(2,420)	(2,301)	-19.9%	-19.1%
Total Expense	350,000	324,793	372,005	373,474	23,474	1,469	6.7%	0.4%
Net Income	\$ -	\$ 21,185	\$ (26,027)	\$ (23,474)	\$ (23,474)	\$ 2,553	-	-9.8%

Utah State Bar
2009/10 Budget Worksheets
Mentoring

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
Mentoring Revenue	\$ -	\$ -		\$ 70,000	\$ 70,000	\$ 70,000	-	-
Total Income	-	-	-	70,000	70,000	70,000	-	-
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	\$ -	23	32	100	100	68	-	210.6%
5030 · Speaker Fees & Expenses		575	805	600	600	(205)	-	-25.5%
5075 · Equipment Rental		85	119	600	600	481	-	404.2%
5075 · Food & Beverage		983	1,376	1,000	1,000	(376)	-	-27.3%
Total 5000 · Program Services Expense	-	1,666	2,332	2,300	2,300	(32)	-	-1.4%
5500 · Salaries/Benefits								
5510 · Salaries/Wages		41,147	57,606	88,758	88,758	31,152	-	54.1%
5605 · Payroll Taxes		2,779	3,891	6,213	6,213	2,322	-	59.7%
5610 · Health Insurance		1,708	2,391	5,893	5,893	3,501	-	146.4%
5630 · Dental Insurance		138	193	552	552	359	-	185.7%
5640 · Life & LTD Insurance		39	55	55	55	-	-	0.0%
5650 · Retirement Plan Contributions		2,058	2,881	8,876	8,876	5,995	-	208.1%
Total 5500 · Salaries/Benefits	-	47,869	67,017	110,346	110,346	43,329	-	64.7%
7000 · General & Admin								
7025 · Office Supplies		529	741	1,000	1,000	259	-	35.0%
7035 · Postage/Mailing		430	602	1,000	1,000	398	-	66.1%
7040 · Copy/Printing Expense		3,425	4,795	5,200	5,200	405	-	8.4%
7100 · Telephone		3	4	5	5	1	-	19.0%
7105 · Advertising		1,663	2,328	3,000	3,000	672	-	28.9%
7130 · Meeting/Convention Travel		127	178	3,000	3,000	2,822	-	1587.3%
7185 · Mileage Reimbursement		95	133	200	200	67	-	50.4%
Total 7000 · General & Admin	-	6,272	8,781	13,405	13,405	4,624	-	52.7%
8000 · Building Overhead								
6015 · Janitorial Expense	-	-	-	326	326	326	-	-
6020 · Heat	-	-	-	114	114	114	-	-
6025 · Electricity	-	-	-	288	288	288	-	-
6030 · Water/Sewer	-	-	-	24	24	24	-	-
6035 · Outside Maintenance	-	-	-	280	280	280	-	-
6040 · Building Repairs	-	-	-	60	60	60	-	-
6045 · Bldg Mince Contracts	-	-	-	218	218	218	-	-
6050 · Bldg Mince Supplies	-	-	-	29	29	29	-	-
6055 · Real Property Taxes	-	-	-	267	267	267	-	-
6060 · Personal Property Taxes	-	-	-	11	11	11	-	-
6065 · Bldg Insurance/Fees	-	-	-	96	96	96	-	-
6070 · Bldg Depreciation	-	-	-	1,016	1,016	1,016	-	-
6075 · Furn/Fixtures Depreciation	-	-	-	49	49	49	-	-
7065 · Equip Depreciation	-	-	-	414	414	414	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	-	-	-	3,192	3,192	3,192	-	-
Total Expense	-	55,807	78,130	129,243	129,243	51,113	-	65.4%
Net Income	\$ -	\$ (55,807)	\$ (78,130)	\$ (59,243)	\$ (59,243)	\$ 18,887	-	-24.2%

Utah State Bar
2009/10 Budget Worksheets
Bar Journal

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4061 · Advertising Revenue	\$ 109,900	\$ 80,998	\$ 97,198	\$ 110,000	\$ 100	\$ 12,802	0.1%	13.2%
4062 · Subscriptions	300	345	414	300	-	(114)	0.0%	-27.5%
4072 · Mem Benefits-Royalties-Bar Jnl	3,800	3,706	4,447	3,700	(100)	(747)	-2.6%	-16.8%
Total Income	114,000	85,049	102,059	114,000	-	11,941	0.0%	11.7%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	-	53	64	100	100	36	-	57.2%
5075 · Food & Beverage	-	730	876	1,000	1,000	124	-	14.2%
5080 · Committee Expense	3,200	2,466	2,959	2,500	(700)	(459)	-21.9%	-15.5%
5090 · Commission Expense	15,800	12,032	14,438	13,359	(2,441)	(1,079)	-15.4%	-7.5%
Total 5000 · Program Services Expense	19,000	15,281	18,337	16,959	(2,041)	(1,378)	-10.7%	-7.5%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	21,833	23,112	27,734	28,289	6,456	555	29.6%	2.0%
5605 · Payroll Taxes	2,624	1,133	1,360	1,980	(644)	621	-24.5%	45.6%
5610 · Health Insurance	3,218	2,349	2,819	3,242	24	423	0.7%	15.0%
5620 · Health Ins/Medical Reimb	-	142	170	170	170	-	-	0.0%
5630 · Dental Insurance	-	230	276	276	276	-	-	0.0%
5640 · Life & LTD Insurance	-	177	212	212	212	-	-	0.0%
5650 · Retirement Plan Contributions	3,848	2,608	3,130	2,829	(1,019)	(301)	-26.5%	-9.6%
Total 5500 · Salaries/Benefits	31,523	29,751	35,701	36,999	5,476	1,297	17.4%	3.6%
7000 · General & Admin								
7025 · Office Supplies	200	-	-	100	(100)	100	-50.0%	-
7035 · Postage/Mailing	99,500	19,901	23,881	27,000	(72,500)	3,119	-72.9%	13.1%
7040 · Copy/Printing Expense	23,895	92,005	110,406	120,000	96,105	9,594	402.2%	8.7%
7045 · Internet Service	-	18	22	50	50	28	-	131.5%
7100 · Telephone	-	-	-	-	-	-	-	-
7140 · Bankcard Discount Fees	200	57	68	100	(100)	32	-50.0%	46.2%
7190 · Lease Interest Expense	100	89	107	100	-	(7)	0.0%	-6.4%
7191 · Lease Sales Tax Expense	-	18	22	20	20	(2)	-	-7.4%
7195 · Other Gen & Adm Expense	900	-	-	-	(900)	-	-100.0%	-
Total 7000 · General & Admin	124,795	112,088	134,506	147,370	22,575	12,864	18.1%	9.6%
8000 · Building Overhead								
6015 · Janitorial Expense	2,071	265	318	321	(1,750)	3	-	-
6020 · Heat	-	94	113	114	114	1	-	-
6025 · Electricity	-	226	271	274	274	3	-	-
6030 · Water/Sewer	-	19	23	23	23	0	-	-
6035 · Outside Maintenance	-	216	259	262	262	3	-	-
6040 · Building Repairs	-	48	58	58	58	1	-	-
6045 · Bldg Mtncn Contracts	-	183	220	222	222	2	-	-
6050 · Bldg Mtncn Supplies	-	22	26	27	27	0	-	-
6055 · Real Property Taxes	-	532	638	264	264	(374)	-	-
6060 · Personal Property Taxes	-	(11)	22	11	11	(11)	-	-
6065 · Bldg Insurance/Fees	-	78	94	95	95	1	-	-
6070 · Bldg Depreciation	1,838	854	1,025	1,004	(834)	(21)	-	-
6075 · Furn/Fixtures Depreciation	-	238	286	49	49	(237)	-	-
7065 · Equip Depreciation	-	434	521	410	410	(111)	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	3,909	3,198	3,873	3,133	(776)	(740)	-19.9%	-19.1%
Total Expense	179,227	160,318	192,417	204,461	25,234	12,043	14.1%	6.3%
Net Income	\$ (65,227)	\$ (75,269)	\$ (90,358)	\$ (90,461)	\$ (25,234)	\$ (102)	38.7%	0.1%

Utah State Bar
2009/10 Budget Worksheets
Property Management

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4039 · Room Rental - 3rd Parties	\$ 37,500	\$ 30,157	\$ 36,188	\$ 35,000	\$ (2,500)	\$ (1,188)	-6.7%	-3.3%
4042 · Food & Beverage Rev-3rd Parties	110,500	119,997	143,996	146,900	36,400	2,904	32.9%	2.0%
4090 · Tenant Rent	49,000	41,861	50,233	50,000	1,000	(233)	2.0%	-0.5%
4095 · Service Income	14,200	10,975	13,170	13,000	(1,200)	(170)	-8.5%	-1.3%
4100 · In-Kind revenues								
4104 · In Kind Rev-Facilities & Other	38,800	45,609	54,731	55,000	16,200	269	41.8%	0.5%
Total 4100 · In-Kind revenues	38,800	45,609	54,731	55,000	16,200	269	41.8%	0.5%
Total Income	250,000	248,599	298,319	299,900	49,900	1,581	20.0%	0.5%
Expense								
5000 · Program Services Expense								
5070 · Equipment Rental	2,200	6,178	7,414	8,000	5,800	586	263.6%	7.9%
5075 · Food & Beverage		21,186	25,423	16,000	16,000	(9,423)	-	-37.1%
5078 · Food & Beverage - 3rd Parties	73,900	73,914	88,697	100,000	26,100	11,303	35.3%	12.7%
5079 · Soft Drinks	6,800	7,884	9,461	9,500	2,700	39	39.7%	0.4%
7033 · Operating Meeting Supplies	15,500	14,239	17,087	17,000	1,500	(87)	9.7%	-0.5%
Total 5000 · Program Services Expense	98,400	123,401	148,081	150,500	52,100	2,419	52.9%	1.6%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	73,100	68,686	82,423	84,072	10,972	1,648	15.0%	2.0%
5605 · Payroll Taxes	9,137	5,875	7,050	5,885	(3,252)	(1,165)	-35.6%	-16.5%
5610 · Health Insurance	12,906	9,396	11,275	12,966	60	1,691	0.5%	15.0%
5620 · Health Ins/Medical Reimb	-	473	568	568	568	-	-	0.0%
5630 · Dental Insurance	-	920	1,104	1,104	1,104	-	-	0.0%
5640 · Life & LTD Insurance	-	646	775	775	775	-	-	0.0%
5650 · Retirement Plan Contributions	6,890	5,939	7,127	8,407	1,517	1,280	22.0%	18.0%
Total 5500 · Salaries/Benefits	102,033	91,935	110,322	113,777	11,744	3,455	11.5%	3.1%
7000 · General & Admin								
7025 · Office Supplies	500	711	853	900	400	47	80.0%	5.5%
7035 · Postage/Mailing	(100)	22	26	50	150	24	-150.0%	89.4%
7040 · Copy/Printing Expense	-	95	114	100	100	(14)	-	-12.3%
7055 · Computer Supplies	-	42	50	100	100	50	-	98.4%
7100 · Telephone	-	-	-	-	-	-	-	-
7140 · Bankcard Discount Fees	-	7	8	-	-	(8)	-	-100.0%
7185 · Mileage Reimbursement	-	30	36	50	50	14	-	38.9%
7190 · Lease Interest Expense	5,600	6,463	7,756	8,000	2,400	244	42.9%	3.2%
7191 · Lease Sales Tax Expense	2,100	1,287	1,544	1,500	(600)	(44)	-28.6%	-2.9%
7195 · Other Gen & Adm Expense	100	(363)	(436)	100	-	536	0.0%	-123.0%
Total 7000 · General & Admin	8,200	8,294	9,953	10,800	2,600	847	31.7%	8.5%
7090 · In Kind expenses								
5084 · In Kind Exp-Facilities & other	17,900	45,609	54,731	55,000	37,100	269	207.3%	0.5%
Total 7090 · In Kind expenses	17,900	45,609	54,731	55,000	37,100	269	207.3%	0.5%
8000 · Building Overhead								
6015 · Janitorial Expense	150,243	19,222	23,066	23,297	(126,946)	231		
6020 · Heat	-	6,839	8,207	8,289	8,289	82		
6025 · Electricity	-	16,396	19,675	19,872	19,872	197		
6030 · Water/Sewer	-	1,396	1,675	1,692	1,692	17		
6035 · Outside Maintenance	-	15,680	18,816	19,004	19,004	188		
6040 · Building Repairs	-	3,513	4,216	4,258	4,258	42		
6045 · Bldg Mtncn Contracts	-	13,258	15,910	16,069	16,069	159		
6050 · Bldg Mtncn Supplies	-	1,644	1,973	1,993	1,993	20		
6055 · Real Property Taxes	-	38,586	46,303	18,888	18,888	(27,415)		
6060 · Personal Property Taxes	-	(799)	1,141	756	756	(385)		

Utah State Bar
 2009/10 Budget Worksheets
 Property Management

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
6065 · Bldg Insurance/Fees	-	5,671	6,805	6,873	6,873	68		
6070 · Bldg Depreciation	133,395	61,992	74,390	71,846	(61,549)	(2,544)		
6075 · Furn/Fixtures Depreciation	-	17,282	20,738	3,471	3,471	(17,267)		
7065 · Equip Depreciation	-	31,475	37,770	29,265	29,265	(8,505)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	283,638	232,155	280,686	225,572	(58,066)	(55,114)	-20.5%	-19.6%
Total Expense	510,171	501,394	603,773	555,649	45,478	(48,124)	8.9%	-8.0%
Net Income	\$ (260,171)	\$ (252,795)	\$ (305,454)	\$ (255,749)	\$ 4,422	\$ 49,705	-1.7%	-16.3%

Utah State Bar
2009/10 Budget Worksheets
Office of Professional Conduct

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bat	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bat	% Chg 09/10 Bgt to 08/09 Proj
Income								
4035 · Ethics School Revenue	\$ 3,500	\$ 2,386	\$ 4,772	\$ 3,500	\$ -	\$ (1,272)	0.0%	-26.7%
Total Income	3,500	2,386	4,772	3,500	-	(1,272)	0.0%	-26.7%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	-	53	64	100	100	36	-	57.2%
5040 · Witness & Hearing Expense	2,121	89	107	200	(1,921)	93	-90.6%	87.3%
5041 · Process Serving	536	647	776	900	364	124	67.9%	15.9%
5046 · Court Reporting	270	-	-	-	(270)	-	-100.0%	-
5050 · Reimbursement - Legal Costs	-	(3,000)	(3,600)	(2,700)	(2,700)	900	-	-25.0%
5063 · Special Event Expense	-	180	216	200	200	(16)	-	-7.4%
5070 · Equipment Rental	600	50	60	100	(500)	40	-83.3%	66.7%
5075 · Food & Beverage	102	254	305	400	298	95	292.2%	31.2%
5080 · Committee Expense	6,007	2,831	3,397	3,200	(2,807)	(197)	-46.7%	-5.8%
5085 · Misc. Program Expense	-	502	602	700	700	98	-	16.2%
Total 5000 · Program Services Expense	9,636	1,606	1,927	3,100	(6,536)	1,173	-67.8%	60.9%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	602,095	505,849	607,019	619,159	17,064	12,140	2.8%	2.0%
5605 · Payroll Taxes	75,262	35,704	42,845	43,341	(31,921)	496	-42.4%	1.2%
5610 · Health Insurance	68,313	43,524	52,229	60,063	(9,250)	7,834	-13.3%	15.0%
5620 · Health Ins/Medical Reimb	-	2,585	3,102	3,102	3,102	-	-	0.0%
5630 · Dental Insurance	-	4,520	5,424	5,424	5,424	-	-	0.0%
5640 · Life & LTD Insurance	-	4,680	5,616	5,616	5,616	-	-	0.0%
5650 · Retirement Plan Contributions	47,351	44,015	52,818	61,916	14,565	9,098	30.8%	17.2%
Total 5500 · Salaries/Benefits	794,021	640,877	769,052	798,621	4,600	29,569	0.6%	3.8%
7000 · General & Admin								
7025 · Office Supplies	6,500	5,708	6,850	7,000	500	150	7.7%	2.2%
7035 · Postage/Mailing	7,300	6,445	7,734	7,300	-	(434)	0.0%	-5.6%
7040 · Copy/Printing Expense	12,700	11,944	14,333	13,000	300	(1,333)	2.4%	-9.3%
7050 · Computer Maintenance	100	3,275	3,930	4,400	4,300	470	4300.0%	12.0%
7055 · Computer Supplies	-	143	172	200	200	28	-	16.6%
7100 · Telephone	300	-	-	300	-	300	0.0%	-
7106 · Public Notification	2,900	464	557	2,000	(900)	1,443	-31.0%	259.2%
7110 · Publications/Subscriptions	4,600	4,819	5,783	5,500	900	(283)	19.6%	-4.9%
7120 · Membership/Dues	1,900	850	1,020	2,000	100	980	5.3%	96.1%
7125 · Per Diems	700	312	374	500	(200)	126	-28.6%	33.5%
7130 · Meeting/Convention Travel	14,100	9,198	11,038	11,000	(3,100)	(38)	-22.0%	-0.3%
7150 · E&O/Off & Dir Insurance	-	16,967	20,360	21,000	21,000	640	-	3.1%
7185 · Mileage Reimbursement	400	960	1,152	1,300	900	148	225.0%	12.8%
7190 · Lease Interest Expense	1,500	1,667	2,000	2,000	500	(0)	33.3%	0.0%
7191 · Lease Sales Tax Expense	600	332	398	400	(200)	2	-33.3%	0.4%
7195 · Other Gen & Adm Expense	24,000	3,023	3,628	5,000	(19,000)	1,372	-79.2%	37.8%
Total 7000 · General & Admin	77,600	66,107	79,328	82,900	5,300	3,572	6.8%	4.5%
8000 · Building Overhead								
6015 · Janitorial Expense	38,755	4,958	5,950	6,009	(32,746)	59	-	-
6020 · Heat	-	1,764	2,117	2,138	2,138	21	-	-
6025 · Electricity	-	4,229	5,075	5,126	5,126	51	-	-
6030 · Water/Sewer	-	360	432	436	436	4	-	-
6035 · Outside Maintenance	-	4,034	4,841	4,889	4,889	48	-	-
6040 · Building Repairs	-	906	1,087	1,098	1,098	11	-	-
6045 · Bldg Mince Contracts	-	3,420	4,104	4,145	4,145	41	-	-
6050 · Bldg Mince Supplies	-	411	493	498	498	5	-	-
6055 · Real Property Taxes	-	9,953	11,944	4,941	4,941	(7,003)	-	-
6060 · Personal Property Taxes	-	(206)	680	198	198	(482)	-	-

Utah State Bar
2009/10 Budget Worksheets
Office of Professional Conduct

	F/Y 08/09 <u>Budget</u>	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 <u>Budget</u>	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
6065 · Bldg Insurance/Fees	-	1,463	1,756	1,773	1,773	18		
6070 · Bldg Depreciation	34,409	15,991	19,189	18,785	(15,614)	(394)		
6075 · Furn/Fixtures Depreciation	-	4,458	5,350	908	908	(4,442)		
7065 · Equip Depreciation	-	8,119	9,743	7,656	7,656	(2,087)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	73,164	59,860	72,759	58,611	(14,553)	(14,149)	-19.9%	-19.4%
Total Expense	954,421	768,450	923,066	943,232	(11,189)	20,165	-1.2%	2.2%
Net Income	\$ (950,921)	\$ (766,064)	\$ (918,294)	\$ (939,732)	\$ 11,189	\$ (21,437)	-1.2%	2.3%

Utah State Bar
2009/10 Budget Worksheets
Computer/MIS

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4031 · Enhanced Web Revenue	\$ 5,500	\$ 1,320	\$ 1,584	\$ 1,500	\$ (4,000)	\$ (84)	-72.7%	-5.3%
4061 · Advertising Revenue	-	1,138	1,366	1,500	1,500	134	-	9.8%
4095 · Service Income	-	2,000	2,400	2,000	2,000	(400)	-	-16.7%
Total Income	5,500	4,458	5,350	5,000	(500)	(350)	-9.1%	-6.5%
Expense								
5000 · Program Services Expense								
5070 · Equipment Rental		250	300	350	350	50	-	16.7%
5075 · Food & Beverage		22	26	50	50	24	-	89.4%
Total 5000 · Program Services Expense	-	272	326	400	400	74	-	22.7%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	71,189	74,080	88,896	90,674	19,485	1,778	27.4%	2.0%
5605 · Payroll Taxes	8,899	4,814	5,777	6,347	(2,552)	570	-28.7%	9.9%
5610 · Health Insurance	13,800	9,396	11,275	12,966	(834)	1,691	-6.0%	15.0%
5620 · Health Ins/Medical Reimb	-	79	95	95	95	-	-	0.0%
5630 · Dental Insurance	-	966	1,159	1,159	1,159	-	-	0.0%
5640 · Life & LTD Insurance	7,488	930	1,116	1,116	(6,372)	-	-85.1%	0.0%
5650 · Retirement Plan Contributions	-	7,671	9,205	9,067	9,067	(138)	-	-1.5%
5660 · Training/Development	-	26	31	-	-	(31)	-	-100.0%
Total 5500 · Salaries/Benefits	101,376	97,962	117,554	121,425	20,049	3,871	19.8%	3.3%
7000 · General & Admin								
7025 · Office Supplies	-	69	83	100	100	17	-	20.8%
7040 · Copy/Printing Expense	100	-	-	-	(100)	-	-100.0%	-
7045 · Internet Service	9,500	7,177	8,612	9,000	(500)	388	-5.3%	4.5%
7050 · Computer Maintenance	10,200	-	-	5,000	(5,200)	5,000	-51.0%	-
7055 · Computer Supplies	27,600	11,593	13,912	15,000	(12,600)	1,088	-45.7%	7.8%
7100 · Telephone	1,000	268	322	500	(500)	178	-50.0%	55.5%
7110 · Publications/Subscriptions	-	-	-	-	-	-	-	-
7120 · Membership/Dues	-	252	302	400	400	98	-	32.3%
7125 · Per Diems	-	320	384	500	500	116	-	30.2%
7130 · Meeting/Convention Travel	2,200	3,056	3,667	3,000	800	(667)	36.4%	-18.2%
7190 · Lease Interest Expense	200	181	217	200	-	(17)	0.0%	-7.9%
7191 · Lease Sales Tax Expense	100	36	43	50	(50)	7	-50.0%	15.7%
7195 · Other Gen & Adm Expense	-	-	-	-	-	-	-	-
Total 7000 · General & Admin	50,900	22,952	27,542	33,750	(17,150)	6,208	-33.7%	22.5%
8000 · Building Overhead								
6015 · Janitorial Expense	4,212	539	647	653	(3,559)	6	-	-
6020 · Heat	-	192	230	233	233	2	-	-
6025 · Electricity	-	460	552	558	558	6	-	-
6030 · Water/Sewer	-	39	47	47	47	0	-	-
6035 · Outside Maintenance	-	438	526	531	531	5	-	-
6040 · Building Repairs	-	98	118	119	119	1	-	-
6045 · Bldg Mtnce Contracts	-	372	446	451	451	4	-	-
6050 · Bldg Mtnce Supplies	-	45	54	55	55	1	-	-
6055 · Real Property Taxes	-	1,082	1,298	537	537	(761)	-	-
6060 · Personal Property Taxes	-	(22)	159	22	22	(137)	-	-
6065 · Bldg Insurance/Fees	-	159	191	193	193	2	-	-
6070 · Bldg Depreciation	3,740	1,738	2,086	2,043	(1,697)	(43)	-	-
6075 · Furn/Fixtures Depreciation	-	485	582	99	99	(483)	-	-
7065 · Equip Depreciation	-	882	1,058	932	932	(126)	-	-
Total 8000 · Building Overhead	7,952	6,507	7,993	6,472	(1,480)	(1,522)	-18.6%	-19.0%

Utah State Bar
2009/10 Budget Worksheets
Computer/MIS

	<u>FY</u> <u>08/09</u> <u>Budget</u>	<u>Actual</u> <u>YTD</u> <u>4/30/2009</u>	<u>Projected</u> <u>6/30/2009</u>	<u>FY 09/10</u> <u>Budget</u>	<u>Change</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>Change</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>	<u>% Chg</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>% Chg</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>
Total Expense	160,228	127,693	153,415	162,047	1,819	8,631	1.1%	5.6%
Net Income	<u>\$ (154,728)</u>	<u>\$ (123,235)</u>	<u>\$ (148,065)</u>	<u>\$ (157,047)</u>	<u>\$ (2,319)</u>	<u>\$ (8,981)</u>	1.5%	6.1%

Utah State Bar
2009/10 Budget Worksheets
Member Benefits

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Income								
4071 · Mem Benefits - Lexis	\$ 3,000	\$ 2,835	\$ 3,402	\$ 3,000	\$ -	\$ (402)	0.0%	-11.8%
4072 · Mem Benefits-Royalties-Bar Jnl	1,000	928	1,114	1,000	-	(114)	0.0%	-10.2%
4073 · MBNA Royalties	20,000	19,615	23,538	20,000	-	(3,538)	0.0%	-15.0%
4074 · LegalMatch Royalties	1,000	2,635	3,162	1,000	-	(2,162)	0.0%	-68.4%
4075 · Marsh Royalties	10,000	3,032	3,538	10,000	-	6,362	0.0%	174.8%
40__ · E-Filing	-	-	-	-	-	-	-	-
Total Income	35,000	29,045	34,854	35,000	-	146	0.0%	0.4%
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	-	44	53	80	60	7	-	13.6%
5047 · Casemaker	60,000	44,928	59,904	60,000	-	96	0.0%	0.2%
5075 · Food & Beverage	-	126	151	200	200	49	-	32.3%
5080 · Committee Expense	-	594	713	800	800	87	-	12.2%
5098 · LHL Support	25,000	32,230	38,676	27,230	2,230	(11,446)	8.9%	-29.6%
5099 · Blomquist Hale	110,000	93,539	112,247	81,500	(28,500)	(30,747)	-25.9%	-27.4%
Total 5000 · Program Services Expense	195,000	171,461	211,744	169,780	(25,210)	(41,954)	-12.9%	-19.8%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	47,126	10,355	12,426	12,675	(34,451)	249	-73.1%	2.0%
5605 · Payroll Taxes	5,891	639	767	8,872	2,981	8,105	50.6%	1057.0%
5610 · Health Insurance	2,111	-	-	-	(2,111)	-	-100.0%	-
5650 · Retirement Plan Contributions	1,652	253	304	1,267	(385)	964	-23.3%	317.5%
Total 5500 · Salaries/Benefits	56,780	11,247	13,496	22,814	(33,966)	9,318	-59.8%	69.0%
7000 · General & Admin								
7025 · Office Supplies	-	11	13	50	50	37	-	278.8%
7035 · Postage/Mailing	400	-	-	-	(400)	-	-100.0%	-
7040 · Copy/Printing Expense	400	133	160	400	-	240	0.0%	150.6%
7130 · Meeting/Convention Travel	300	-	-	-	(300)	-	-100.0%	-
7190 · Lease Interest Expense	-	49	59	60	60	1	-	2.0%
7191 · Lease Sales Tax Expense	-	10	12	15	15	3	-	25.0%
Total 7000 · General & Admin	1,100	203	244	525	(575)	281	-52.3%	115.2%
8000 · Building Overhead								
6015 · Janitorial Expense	235	145	174	176	(59)	2	-	-
6020 · Heat	-	51	61	62	62	1	-	-
6025 · Electricity	-	123	148	149	149	1	-	-
6030 · Water/Sewer	-	11	13	13	13	0	-	-
6035 · Outside Maintenance	-	118	142	143	143	1	-	-
6040 · Building Repairs	-	26	31	32	32	0	-	-
6045 · Bldg Mtncn Contracts	-	100	120	121	121	1	-	-
6050 · Bldg Mtncn Supplies	-	12	14	15	15	0	-	-
6055 · Real Property Taxes	-	290	348	144	144	(204)	-	-
6060 · Personal Property Taxes	-	(6)	10	6	6	(4)	-	-
6065 · Bldg Insurance/Fees	-	43	52	52	52	1	-	-
6070 · Bldg Depreciation	209	466	559	548	339	(11)	-	-
6075 · Furn/Fixtures Depreciation	-	130	156	27	27	(129)	-	-
7065 · Equip Depreciation	-	237	284	223	223	(61)	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	444	1,746	2,112	1,710	1,266	(402)	285.2%	-19.0%
Total Expense	253,324	184,657	227,596	194,839	(58,485)	(32,757)	-23.1%	-14.4%
Net Income	\$ (218,324)	\$ (155,612)	\$ (192,742)	\$ (159,839)	\$ 58,485	\$ 32,903	-26.8%	-17.1%

Utah State Bar
2009/10 Budget Worksheets
General Counsel

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5075 · Food & Beverage		25	\$ 30	\$ 50	\$ 50	\$ 20	-	66.7%
Total 5000 · Program Services Expense	-	25	30	50	50	20	-	66.7%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	145,758	121,368	145,642	148,554	2,796	2,913	1.9%	2.0%
5605 · Payroll Taxes	18,220	8,675	10,410	10,399	(7,821)	(11)	-42.9%	-0.1%
5610 · Health Insurance	13,342	9,396	11,275	12,966	(376)	1,691	-2.8%	15.0%
5620 · Health Ins/Medical Reimb	-	538	646	646	646	-	-	0.0%
5630 · Dental Insurance	-	920	1,104	1,104	1,104	-	-	0.0%
5640 · Life & LTD Insurance	-	1,167	1,400	1,400	1,400	-	-	0.0%
5650 · Retirement Plan Contributions	15,099	12,421	14,905	14,855	(244)	(50)	-1.6%	-0.3%
Total 5500 · Salaries/Benefits	192,419	154,485	185,382	189,925	(2,494)	4,543	-1.3%	2.5%
7000 · General & Admin								
7025 · Office Supplies	200	173	208	300	100	92	50.0%	44.5%
7035 · Postage/Mailing	100	106	127	150	50	23	50.0%	17.9%
7040 · Copy/Printing Expense	500	483	580	700	200	120	40.0%	20.8%
7110 · Publications/Subscriptions	700	649	779	400	(300)	(379)	-42.9%	-48.6%
7120 · Membership/Dues	100	15	18	500	400	482	400.0%	2677.8%
7125 · Per Diems	-	117	140	200	200	60	-	42.5%
7130 · Meeting/Convention Travel	2,200	1,455	1,746	2,000	(200)	254	-9.1%	14.5%
7150 · E&O/Off & Dir Insurance	-	3,394	4,073	4,100	4,100	27	-	0.7%
7176 · Bar Litigation	-	52,923	63,508	30,000	30,000	(33,508)	-	-52.8%
7177 · UPL	6,100	8,694	10,433	10,000	3,900	(433)	63.9%	-4.1%
7185 · Mileage Reimbursement	-	167	200	300	300	100	-	49.7%
7190 · Lease Interest Expense	300	277	332	350	50	18	16.7%	5.3%
7191 · Lease Sales Tax Expense	100	55	66	65	(35)	(1)	-35.0%	-1.5%
7195 · Other Gen & Adm Expense	2,800	23	28	50	(2,750)	22	-98.2%	81.2%
Total 7000 · General & Admin	13,100	68,531	82,237	49,115	36,015	(33,122)	274.9%	-40.3%
8000 · Building Overhead								
6015 · Janitorial Expense	6,447	825	990	1,000	(5,447)	10	-84.5%	
6020 · Heat	-	293	352	355	355	4	-	
6025 · Electricity	-	704	845	853	853	8	-	
6030 · Water/Sewer	-	60	72	73	73	1	-	
6035 · Outside Maintenance	-	671	805	813	813	8	-	
6040 · Building Repairs	-	151	181	183	183	2	-	
6045 · Bldg Mtncn Contracts	-	569	683	690	690	7	-	
6050 · Bldg Mtncn Supplies	-	68	82	82	82	1	-	
6055 · Real Property Taxes	-	1,656	1,987	822	822	(1,165)	-	
6060 · Personal Property Taxes	-	(34)	60	33	33	(27)	-	
6065 · Bldg Insurance/Fees	-	243	292	295	295	3	-	
6070 · Bldg Depreciation	5,725	2,660	3,192	3,127	(2,598)	(65)	-45.4%	
6075 · Furn/Fixtures Depreciation	-	742	890	151	151	(739)	-	
7065 · Equip Depreciation	-	1,351	1,621	1,274	1,274	(347)	-	
8000 · Building Overhead - Other	-	-	-	-	-	-	-	
Total 8000 · Building Overhead	12,172	9,959	12,052	9,751	(2,421)	(2,301)	-19.9%	-19.1%
Total Expense	217,691	233,000	279,701	248,841	31,150	(30,860)	14.3%	-11.0%
Net Income	\$ (217,691)	\$ (233,000)	\$ (279,701)	\$ (248,841)	\$ (31,150)	\$ (30,860)	14.3%	-11.0%

Utah State Bar
2009/10 Budget Worksheets
Committees

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	1,200	704	\$ 845	\$ 1,000	\$ (200)	\$ 155	-16.7%	18.4%
5061 · LRE - Bar Support	45,000	45,000	45,000	35,000	(10,000)	(10,000)	-22.2%	-22.2%
5062 · Law Day	2,000	(300)	-	2,000	-	2,000	0.0%	-
5067 · Law Day Run	14,004	(20,774)	-	-	(14,004)	-	-100.0%	-
5070 · Equipment Rental	1,100	570	684	1,000	(100)	316	-9.1%	46.2%
5075 · Food & Beverage	13,700	4,569	5,483	7,000	(6,700)	1,517	-48.9%	27.7%
5080 · Committee Expense	-	1,034	1,241	1,500	1,500	259	-	20.9%
5090 · Commission Expense	20,000	-	-	-	(20,000)	-	-100.0%	-
5091 · Women Lawyers of Utah	-	2,604	3,125	-	-	(3,125)	-	-100.0%
5095 · Wills for Heroes	-	1,240	1,488	1,500	1,500	12	-	0.8%
5097 · Young Lawyers Support	25,000	30,000	30,000	25,000	-	(5,000)	0.0%	-16.7%
Total 5000 · Program Services Expense	122,004	64,647	87,865	74,000	(48,004)	(13,865)	-39.3%	-15.8%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	24,816	19,118	22,942	23,400	(1,416)	459	-5.7%	2.0%
5605 · Payroll Taxes	3,102	1,345	1,614	1,638	(1,464)	24	-47.2%	1.5%
5610 · Health Insurance	3,049	2,349	2,819	3,242	193	423	6.3%	15.0%
5630 · Dental Insurance	-	230	276	276	276	-	-	0.0%
5640 · Life & LTD Insurance	-	177	212	212	212	-	-	0.0%
5650 · Retirement Plan Contributions	1,964	690	828	2,340	376	1,512	19.1%	182.6%
Total 5500 · Salaries/Benefits	32,931	23,909	28,691	31,109	(1,822)	2,418	-5.5%	8.4%
7000 · General & Admin								
7025 · Office Supplies	-	11	13	100	100	87	-	657.6%
7035 · Postage/Mailing	300	548	658	700	400	42	133.3%	6.4%
7040 · Copy/Printing Expense	800	554	665	700	(100)	35	-12.5%	5.3%
7190 · Lease Interest Expense	100	90	108	100	-	(8)	0.0%	-7.4%
7191 · Lease Sales Tax Expense	-	18	22	25	25	3	-	15.7%
7195 · Other Gen & Adm Expense	200	-	-	-	(200)	-	-100.0%	-
Total 7000 · General & Admin	1,400	1,221	1,465	1,625	225	160	16.1%	10.9%
8000 · Building Overhead								
8015 · Janitorial Expense	2,094	268	322	325	(1,769)	3	-	-
8020 · Heat	-	95	114	115	115	1	-	-
8025 · Electricity	-	229	275	278	278	3	-	-
8030 · Water/Sewer	-	19	23	23	23	0	-	-
8035 · Outside Maintenance	-	218	262	264	264	3	-	-
8040 · Building Repairs	-	49	59	59	59	1	-	-
8045 · Bldg Mince Contracts	-	185	222	224	224	2	-	-
8050 · Bldg Mince Supplies	-	22	26	27	27	0	-	-
8055 · Real Property Taxes	-	538	646	267	267	(379)	-	-
8060 · Personal Property Taxes	-	(11)	33	11	11	(22)	-	-
8065 · Bldg Insurance/Fees	-	79	95	96	96	1	-	-
8070 · Bldg Depreciation	1,859	864	1,037	1,016	(843)	(21)	-	-
8075 · Furn/Fixtures Depreciation	-	241	289	49	49	(240)	-	-
7065 · Equip Depreciation	-	439	527	414	414	(113)	-	-
8000 · Building Overhead - Other	-	-	-	-	-	-	-	-
Total 8000 · Building Overhead	3,953	3,235	3,928	3,168	(785)	(760)	-19.9%	-19.3%
Total Expense	160,288	93,012	121,949	109,902	(50,386)	(12,047)	-31.4%	-9.9%
Net Income	\$ (160,288)	\$ (93,012)	\$ (121,949)	\$ (109,902)	\$ 50,386	\$ 12,047	-31.4%	-9.9%

Utah State Bar
2009/10 Budget Worksheets
Public Education

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
7115 · Public Relations	\$ 11,130	\$ 7,533	\$ 9,040	\$ 9,500	\$ (1,630)	\$ 460	-14.6%	5.1%
Total 5000 · Program Services Expense	11,130	7,533	9,040	9,500	(1,630)	460	-14.6%	5.1%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	52,298	40,529	48,635	49,607	(2,691)	973	-5.1%	2.0%
5605 · Payroll Taxes	6,537	3,016	3,619	3,473	(3,064)	(147)	-46.9%	-4.1%
5650 · Retirement Plan Contributions		71	85	4,961	4,961	4,876	-	5722.5%
Total 5500 · Salaries/Benefits	58,835	43,616	52,339	58,041	(794)	5,702	-1.3%	10.9%
7000 · General & Admin								
7025 · Office Supplies	400	26	31	100	(300)	69	-75.0%	220.5%
7035 · Postage/Mailing	2,100	184	221	500	(1,600)	279	-76.2%	126.4%
7040 · Copy/Printing Expense	-	2	2	-	-	(2)	-	-100.0%
7050 · Computer Maintenance	300	-	-	300	-	300	0.0%	-
7095 · Fax Equip & Supplies	-	46	55	100	100	45	-	81.2%
7100 · Telephone	2,200	1,285	1,542	1,500	(700)	(42)	-31.8%	-2.7%
7130 · Meeting/Convention Travel	500	-	-	500	-	500	0.0%	-
7185 · Mileage Reimbursement	100	66	79	100	-	21	0.0%	26.3%
Total 7000 · General & Admin	5,600	1,609	1,931	3,100	(2,500)	1,169	-44.6%	60.5%
Total Expense	75,565	52,758	63,310	70,641	(4,924)	7,331	-6.5%	11.6%
Net Income	\$ (75,565)	\$ (52,758)	\$ (63,310)	\$ (70,641)	\$ 4,924	\$ (7,331)	-6.5%	11.6%

Utah State Bar
2009/10 Budget Worksheets
Legislative

	FY 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	FY 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5055 · Legislative Expense	25,000	20,370	\$ 22,000	\$ 25,000	\$ -	\$ 3,000	0.0%	13.6%
Total 5000 · Program Services Expense	25,000	20,370	22,000	25,000	-	3,000	0.0%	13.6%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	7,154	8,644	10,000	10,200	3,046	200	42.6%	2.0%
5605 · Payroll Taxes	894	379	500	714	(180)	214	-20.1%	42.8%
5610 · Health Insurance	386	-	-	-	(386)	-	-100.0%	-
5650 · Retirement Plan Contributions	302	341	500	1,020	718	520	237.7%	104.0%
Total 5500 · Salaries/Benefits	8,736	9,364	11,000	11,934	3,198	934	36.6%	8.5%
7000 · General & Admin								
7130 · Meeting/Convention Travel		425	500	600	600	100	-	20.0%
7170 · Lobbying Rebates		63	100	200	200	100	-	100.0%
Total 7000 · General & Admin	-	488	600	800	800	200	-	33.3%
Total Expense	33,736	30,222	33,600	37,734	3,998	4,134	11.9%	12.3%
Net Income	\$ (33,736)	\$ (30,222)	\$ (33,600)	\$ (37,734)	\$ (3,998)	\$ (4,134)	11.9%	12.3%

Utah State Bar
2009/10 Budget Worksheets
Pro Bono

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	-	53	\$ 74	\$ 100	\$ 100	\$ 26	-	34.8%
5075 · Food & Beverage	370	91	127	150	(220)	23	-59.5%	17.7%
Total 5000 · Program Services Expense	370	144	202	250	(120)	48	-32.4%	23.8%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	22,497	11,383	15,936	16,255	(6,242)	319	-27.7%	2.0%
5605 · Payroll Taxes	2,812	1,030	1,442	1,138	(1,674)	(304)	-59.5%	-21.1%
5610 · Health Insurance	5,757	-	-	-	(5,757)	-	-100.0%	-
5650 · Retirement Plan Contributions	3,022	812	1,137	1,625	(1,397)	489	-46.2%	43.0%
Total 5500 · Salaries/Benefits	34,088	13,225	18,515	19,018	(15,070)	503	-44.2%	2.7%
7000 · General & Admin								
7025 · Office Supplies	50	77	108	50	-	(58)	0.0%	-53.6%
7035 · Postage/Mailing	50	33	46	50	-	4	0.0%	8.2%
7040 · Copy/Printing Expense	50	193	270	300	250	30	500.0%	11.0%
7100 · Telephone	10	-	-	-	(10)	-	-100.0%	-
7190 · Lease Interest Expense	140	150	210	240	100	30	71.4%	14.3%
7191 · Lease Sales Tax Expense	50	30	42	50	-	8	0.0%	19.0%
7195 · Other Gen & Adm Expense	-	158	221	300	300	79	-	35.6%
Total 7000 · General & Admin	350	641	897	990	640	93	182.9%	10.4%
8000 · Building Overhead								
6015 · Janitorial Expense	3,483	446	624	631	(2,852)	6		
6020 · Heat	-	159	223	225	225	2		
6025 · Electricity	-	380	532	537	537	5		
6030 · Water/Sewer	-	32	45	45	45	0		
6035 · Outside Maintenance	-	362	507	512	512	5		
6040 · Building Repairs	-	81	113	115	115	1		
6045 · Bldg Mtncn Contracts	-	307	430	434	434	4		
6050 · Bldg Mtncn Supplies	-	37	52	52	52	1		
6055 · Real Property Taxes	-	894	1,252	444	444	(808)		
6060 · Personal Property Taxes	-	(19)	44	18	18	(26)		
6065 · Bldg Insurance/Fees	-	131	183	185	185	2		
6070 · Bldg Depreciation	3,092	1,437	2,012	1,689	(1,403)	(323)		
6075 · Furn/Fixtures Depreciation	-	401	561	82	82	(479)		
7065 · Equip Depreciation	-	730	1,022	688	688	(334)		
8000 · Building Overhead - Other	-	-	-	-	-	-		
Total 8000 · Building Overhead	6,575	5,378	7,600	5,657	(918)	(1,943)	-14.0%	-25.6%
Total Expense	41,383	19,388	27,214	25,915	(15,468)	(1,299)	-37.4%	-4.8%
Net Income	\$(41,383)	\$(19,388)	\$(27,214)	\$(25,915)	\$ 15,468	\$ 1,299	-37.4%	-4.8%

Utah State Bar
2009/10 Budget Worksheets
Tuesday Night Bar

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5075 · Food & Beverage	-	1,435	1,722	1,800	1,800	78	-	4.5%
Total 5000 · Program Services Expense	-	1,435	1,722	1,800	1,800	78	-	4.5%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	5,348	4,801	5,761	5,876	528	115	9.9%	2.0%
5605 · Payroll Taxes	669	381	457	411	(258)	(46)	-38.5%	-10.0%
5610 · Health Insurance	334	-	-	-	(334)	-	-100.0%	-
5650 · Retirement Plan Contributions	262	18	22	588	326	566	124.3%	2620.6%
Total 5500 · Salaries/Benefits	6,613	5,200	6,240	6,875	262	635	4.0%	10.2%
7000 · General & Admin								
7025 · Office Supplies	-	69	83	100	100	17	-	20.8%
7035 · Postage/Mailing	-	-	-	-	-	-	-	-
7040 · Copy/Printing Expense	2,800	314	377	500	(2,300)	123	-82.1%	32.7%
7110 · Publications/Subscriptions	-	340	408	400	400	(8)	-	-2.0%
7195 · Other Gen & Adm Expense	-	-	-	-	-	-	-	-
Total 7000 · General & Admin	2,800	723	868	1,000	(1,800)	132	-64.3%	15.2%
Total Expense	9,413	7,358	8,830	9,675	262	845	2.8%	9.6%
Net Income	\$ (9,413)	\$ (7,358)	\$ (8,830)	\$ (9,675)	\$ (262)	\$ (845)	2.8%	9.6%

Utah State Bar
 2009/10 Budget Worksheets
 ABA Delegates

	<u>FY</u> <u>08/09</u> <u>Budget</u>	<u>Actual</u> <u>YTD</u> <u>4/30/2009</u>	<u>Projected</u> <u>6/30/2009</u>	<u>FY 09/10</u> <u>Budget</u>	<u>Change</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>Change</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>	<u>% Chg</u> <u>09/10 to</u> <u>08/09 Bgt</u>	<u>% Chg</u> <u>09/10 Bgt to</u> <u>08/09 Proj</u>
Expense								
5000 · Program Services Expense								
5820 · ABA Annual Delegate	9,000	3,160	\$ 9,000	\$ 9,000	\$ -	\$ -	0.0%	0.0%
Total 5000 · Program Services Expense	9,000	3,160	9,000	9,000	-	-	0.0%	0.0%
Total Expense	9,000	3,160	9,000	9,000	-	-	0.0%	0.0%
Net Income	\$ (9,000)	\$ (3,160)	\$ (9,000)	\$ (9,000)	\$ -	\$ -	0.0%	0.0%

Utah State Bar
2009/10 Budget Worksheets
Commission/Special Projects

	F/Y 08/09 Budget	Actual YTD 4/30/2009	Projected 6/30/2009	F/Y 09/10 Budget	Change 09/10 to 08/09 Bgt	Change 09/10 Bgt to 08/09 Proj	% Chg 09/10 to 08/09 Bgt	% Chg 09/10 Bgt to 08/09 Proj
Expense								
5000 · Program Services Expense								
5001 · Meeting Facilities	500	558	\$ 670	\$ 1,000	\$ 500	\$ 330	100.0%	49.3%
5035 · Awards	500	622	746	1,000	500	254	100.0%	34.0%
5042 · Operations Audit	-	-	-	-	-	-	-	-
5070 · Equipment Rental	1,800	4,831	5,797	6,300	4,500	503	250.0%	8.7%
5075 · Food & Beverage	16,700	13,098	15,718	11,700	(5,000)	(4,018)	-29.9%	-25.6%
5080 · Committee Expense	-	171	205	500	500	295	-	143.7%
5805 · ABA Annual Meeting	-	7,467	7,500	7,500	7,500	-	-	0.0%
5810 · ABA Mid Year Meeting	-	4,912	5,000	5,000	5,000	-	-	0.0%
5815 · Commission/Education	40,000	-	-	-	(40,000)	-	-100.0%	-
5830 · Western States Bar Conference	-	11,610	12,000	8,500	8,500	(3,500)	-	-29.2%
5840 · President's Expense	15,000	12,649	13,000	5,000	(10,000)	(8,000)	-66.7%	-61.5%
5860 · Commission Mtg Travel	-	15,602	16,000	11,000	11,000	(5,000)	-	-31.3%
5865 · Retreats/S.P. Lunch Mtgs.	-	(321)	(321)	-	-	321	-	-100.0%
Total 5000 · Program Services Expense	74,500	71,199	76,315	57,500	(17,000)	(18,815)	-22.8%	-24.7%
5500 · Salaries/Benefits								
5510 · Salaries/Wages	-	978	1,174	1,197	1,197	23	-	2.0%
5605 · Payroll Taxes	-	75	90	84	84	(6)	-	-6.9%
5650 · Retirement Plan Contributions	-	98	118	120	120	2	-	1.8%
Total 5500 · Salaries/Benefits	-	1,151	1,381	1,401	1,401	19	-	1.4%
7000 · General & Admin								
7025 · Office Supplies	1,300	927	1,112	1,300	-	188	0.0%	16.9%
7035 · Postage/Mailing	1,300	4,051	4,861	2,000	700	(2,861)	53.8%	-58.9%
7040 · Copy/Printing Expense	3,600	15,815	18,978	10,000	6,400	(8,978)	177.8%	-47.3%
7100 · Telephone	100	838	1,006	1,000	900	(6)	900.0%	-0.6%
7105 · Advertising	-	2,000	2,400	-	-	(2,400)	-	-100.0%
7120 · Membership/Dues	-	380	456	500	500	44	-	9.6%
7130 · Meeting/Convention Travel	-	16,686	16,686	14,000	14,000	(2,686)	-	-16.1%
7145 · Commission Election Expense	1,400	1,788	1,788	1,400	-	(388)	0.0%	-21.7%
7150 · E&O/Off & Dir Insurance	-	6,410	7,692	7,800	7,800	108	-	1.4%
7185 · Mileage Reimbursement	-	225	270	300	300	30	-	11.1%
7195 · Other Gen & Adm Expense	3,200	1,071	1,285	1,500	(1,700)	215	-53.1%	16.7%
Total 7000 · General & Admin	10,900	50,191	56,534	39,800	28,900	(16,734)	265.1%	-29.6%
Total Expense	85,400	122,541	134,230	98,701	13,301	(35,530)	15.6%	-26.5%
Net Income	\$(85,400)	\$(122,541)	\$(134,230)	\$(98,701)	\$(13,301)	\$ 35,530	15.6%	-26.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	FFY	ACTUAL	PROJECTED	FFY 2009	CHANGE	CHANGE	% CHG	% CHANGE
DESCRIPTION	2008	YTD	6/30/2008	BUDGET	2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ
REVENUE:								
ANNUAL CONVENTION	174,389	198,173	198,173	180,000	5,811	(18,173)	3.22%	-9.17%
SPRING CONVENTION	120,125	137,157	137,157	125,000	4,875	(12,157)	4.06%	-8.88%
FALL FORUM	59,950	78,343	78,343	60,000	50	(18,343)	0.08%	-23.41%
CONT LEGAL ED	281,000	325,152	433,536	275,000	(6,000)	(158,536)	-2.14%	-36.57%
BAR ADMISSIONS	342,720	327,908	367,908	350,000	7,280	(17,908)	2.12%	-4.87%
LICENSING	2,611,400	2,607,900	2,617,900	2,742,000	130,600	124,100	5.00%	4.74%
SECTIONS - ADM FEES	43,000	43,870	43,870	45,000	2,000	1,130	4.65%	2.58%
BAR JOURNAL	113,097	77,384	92,861	114,000	903	21,139	0.80%	22.76%
MEMBER BENEFITS	38,000	25,249	42,891	35,000	(3,000)	(7,891)	-7.89%	-18.40%
OFFICE OF PROF CONDUCT	3,500	0	3,500	3,500	0	0	1	0
INTERNET	5,500	4,741	6,321	5,500	0	(821)	0	(0)
SERVICE	103,000	77,640	103,520	103,000	0	(520)	0	(0)
INTEREST	150,000	109,956	146,608	125,000	(25,000)	(21,608)	-16.67%	-14.74%
MGT - BA IN KIND	81,576	171	81,576	81,576	0	0	1	0
PROPERTY MGT (LJC) RENT	214,074	242,816	323,755	250,000	35,926	(73,755)	16.78%	-22.78%
TOTAL REVENUE	4,341,331	4,256,460	4,677,918	4,494,576	153,245	(183,342)	3.53%	-3.92%
EXPENDITURES:								
ANNUAL CONVENTION - PAGE 2	174,389	184,834	185,127	180,000	5,811	(5,128)	3.22%	-2.77%
SPRING CONVENTION - PAGE 3	120,125	52,224	117,890	125,000	4,875	7,110	4.06%	6.03%
FALL FORUM - PAGE 4	59,950	63,625	63,625	60,000	50	(3,625)	0.08%	-5.70%
CONT LEGAL ED - PAGE 5	281,000	199,646	266,195	275,000	(6,000)	8,806	-2.14%	3.31%
BAR ADMISSIONS - PAGE 6	325,477	244,033	318,430	350,000	24,523	31,570	7.53%	9.91%
LICENSING - PAGE 7	112,145	100,629	120,801	131,025	18,880	10,224	16.84%	8.48%
SECTION SUPPORT - PAGE 8	44,677	31,170	41,560	51,451	6,774	9,891	15.16%	23.80%
OFFICE OF PROF CONDUCT - PAG	894,788	672,445	898,794	854,421	58,823	57,628	6.66%	6.43%
GEN MGT/OFFICE ADM - PAGE 10	762,346	518,786	765,480	821,738	59,392	56,252	7.79%	7.35%
COMMISSIONS/SP PROJECTS - PAGI	75,826	97,986	129,126	85,400	9,575	(43,725)	12.83%	-33.86%
LJC/PROPERTY MGT - PAGE 12	450,989	447,601	607,354	510,171	59,182	(97,184)	13.12%	-16.00%
MIS/INTERNET - PAGE 13	136,821	97,910	130,547	180,228	23,407	29,681	17.11%	22.74%
GENERAL COUNSEL - PAGE 14	214,942	150,950	201,267	217,691	2,749	16,425	1.28%	8.16%
BAR JOURNAL - PAGE 15	188,164	135,209	187,501	179,227	(8,937)	11,726	-4.76%	7.00%
MEMBER SERVICES - PAGE 18	219,970	134,739	194,173	253,324	33,354	59,151	15.16%	30.46%
PUBLIC EDUCATION - PAGE 17	75,764	49,818	66,424	75,565	(99)	5,249	-0.26%	13.76%
COMMITTEES - PAGE 18	157,096	110,042	142,988	160,288	3,192	17,300	2.03%	12.10%
LEGISLATIVE - PAGE 19	29,411	26,064	37,587	40,000	4,324	2,413	36.00%	6.42%
TUESDAY NIGHT BAR - PAGE 20	6,311	6,120	8,160	9,413	3,102	1,253	49.16%	15.36%
ABA DELEGATE - PAGE 21	9,000	3,396	6,000	9,000	0	3,000	0.00%	50.00%
ACCESS TO JUSTICE- PAGE 22	79,870	23,992	31,989	41,383	(38,487)	9,394	-48.19%	29.36%
TOTAL EXPENSES	4,419,070	3,351,229	4,499,016	4,690,326	265,091	187,410	6.14%	4.25%
REV OVER (UNDER) EXP - ACCRU	(77,739)	905,231	178,902	(195,750)	(111,846)	(370,752)	151.80%	-209.42%
ADO BACK DEPRECIATION	215,396	155,539	207,138	208,917	(6,481)	1,780	-3.01%	0.86%
REV OVER (UNDER) EXP - CASH	137,657	1,060,770	386,040	13,167	(118,327)	(368,973)	-90.43%	-96.59%
OTHER USES OF CASH								
CHG IN ASSETS/LIABILITIES	0	(68,986)	0	0	0	0	0.00%	0.00%
CHG IN DEFERRED REV & EXP	0	(461,972)	0	0	0	0	0.00%	0.00%
CAPITAL EXPENDITURES	(75,000)	(43,303)	(70,000)	(13,167)	61,833	(56,833)	-82.44%	-81.19%
LJC PRINCIPAL PAYMENTS	(70,000)	(46,596)	(69,894)	0	70,000	69,894	-100.00%	-100.00%
REV OVER (UNDER) EXP - CASH	(145,000)	(620,857)	(139,894)	(13,167)	131,833	13,061	-90.92%	-90.59%
NET CHANGE IN CASH	(7,343)	438,913	246,146	0	13,504	(355,912)	-100.00%	-100.00%

DESCRIPTION	FY	ACTUAL		FY 2009	CHANGE		% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	CHANGE	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ
REGISTRATION - MEETING	110,150	146,413	146,413	113,800	3,650	(32,613)	3.31%	-22.27%
REGISTRATION - SPEC EVENT	15,989	14,053	14,053	16,500	511	2,447	3.20%	0.00%
VENDOR REVENUE	18,700	13,325	13,325	19,300	600	5,975	3.21%	44.84%
SPONSOR REVENUE	29,550	24,370	24,370	30,400	850	6,030	2.88%	24.74%
MATERIAL SALES	0	12	12	0	0	(12)	0.00%	-100.00%
TOTAL REVENUE	174,389	198,173	198,173	180,000	5,611	(18,173)	3.22%	-9.17%
SPEAKERS FEES & EXP	12,500	14,227	14,227	12,900	400	(1,327)	3.20%	-9.33%
AWARDS	1,500	307	307	300	(1,200)	(7)	-80.00%	-2.28%
COMMITTEE/SPEC EXP	2,400	1,346	1,346	1,200	(1,200)	(146)	-50.00%	-10.85%
SPEC EVENT EXPENSE	15,989	39,083	39,083	35,600	18,611	(3,483)	122.65%	-8.91%
MEETING FACILITIES	750	0	0	0	(750)	0	-100.00%	-100.00%
MCLE FEES	0	0	0	0	0	0	#DIV/0!	100.00%
EQUIPMENT RENTAL	4,000	3,529	3,529	3,200	(800)	(329)	-20.00%	-9.32%
FOOD/BEVERAGE - ONSITE	65,872	54,227	54,227	49,300	(16,572)	(4,927)	-25.16%	-9.09%
PRESIDENT'S EXPENSE	1,000	0	0	0	(1,000)	0	-100.00%	100.00%
VISITING PRESIDENTS EXPENSE	400	0	0	0	(400)	0	0.00%	100.00%
POSTAGE/MAILING	250	1,479	1,479	1,300	1,050	(179)	420.00%	-12.10%
COPY/PRINTING	20,000	20,299	20,299	18,500	(1,500)	(1,799)	-7.50%	-8.86%
MISC PROGRAM EXP	2,000	1,650	1,650	1,500	(500)	(150)	0.00%	-9.09%
TOTAL PROG/SERV EXP	126,661	136,147	136,147	123,800	(2,861)	(12,347)	-2.26%	-8.07%
						0		
SALARIES	25,082	32,692	32,692	34,000	8,918	1,308	35.55%	4.00%
PAYROLL TAXES	3,133	2,501	2,501	4,250	1,117	1,749	35.65%	69.93%
INSURANCE	2,716	0	0	2,893	177	2,893	0.00%	-100.00%
RETIREMENT & OTHER	2,178	0	0	2,265	87	2,265	0.00%	-100.00%
TOTAL SALARIES/BENEFITS	33,109	35,193	35,193	43,407	10,298	8,214	31.10%	23.34%
						0		
OFFICE SUPPLIES	1,600	98	98	100	(1,500)	2	-93.75%	2.04%
COMPUTER MAINTENANCE	407	0	0	0	(407)	0	-100.00%	0.00%
TELEPHONE/FAX	675	11	11	0	(675)	(11)	-100.00%	-100.00%
PER DIEMS	2,000	2,331	2,331	2,100	100	(231)	5.00%	-9.91%
BANKCARD DISCOUNT FEES	1,600	4,053	4,053	3,700	2,100	(353)	131.25%	-8.71%
LEASE INTEREST EXPENSE	0	18	18	0	0	(18)	0.00%	-100.00%
LEASE SALES TAX EXPENSE	0	7	7	0	0	(7)	0.00%	-100.00%
MILEAGE/TRAVEL (STAFF)	7,000	3,806	3,806	3,594	(3,406)	(212)	-48.66%	-5.57%
MISC GEN & ADM EXP	200	2,290	2,290	2,100	1,900	(190)	950.00%	-8.30%
TOTAL GEN & ADM EXP	13,482	12,614	12,614	11,594	(1,888)	(1,020)	-14.00%	-8.09%
BUILDING OVERHEAD	555	480	613	635	80	22	14.47%	3.58%
DEPRECIATION	582	420	560	584	(18)	4	-3.08%	0.73%
TOTAL OVERHEAD	1,137	880	1,173	1,199	82	26	5.49%	2.22%
TOTAL EXPENSES	174,389	184,834	185,127	180,000	5,611	(5,128)	3.22%	-2.77%
REV OVER (UNDER) EXP	0	13,339	13,046	0	0	(13,045)	0.00%	-100.00%

DESCRIPTION	FY	ACTUAL		FY 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ
REGISTRATION - MEETING	80,000	108,612	108,612	83,200	3,200	(25,412)	4.00%	-23.40%
REGISTRATION - SPEC EVENT	9,000	647	647	9,400	400	8,753	-100.00%	-100.00%
SPONSOR REVENUE	16,700	18,288	18,288	17,400	700	(888)	4.19%	-4.86%
VENDOR REVENUE	14,425	9,625	9,625	15,000	575	5,375	3.99%	55.84%
MATERIAL SALES	0	(15)	(15)	0	0	15	0.00%	0.00%
TOTAL REVENUE	120,125	137,157	137,157	125,000	4,875	(12,157)	4.06%	-8.86%
MEETING FACILITIES	4,337	3,058	4,337	4,600	263	263	6.06%	6.06%
SPEAKERS FEES & EXP	7,452	1,881	7,452	7,800	348	348	4.67%	4.67%
AWARDS	0	0	0	0	0	0	0.00%	0.00%
COMMITTEE/SPEC EXPENSE	935	1,264	1,264	1,300	365	36	39.04%	0.00%
SPEC EVENT EXPENSE	8,600	7,289	8,600	9,000	400	400	4.65%	4.65%
MCLE FEES	4,391	0	4,391	4,600	209	209	4.76%	4.76%
EQUIPMENT RENTAL	3,341	0	3,341	3,500	159	159	0.00%	0.00%
FOOD & BEVERAGE	34,663	0	34,663	36,400	1,737	1,737	5.01%	5.01%
PRESIDENT'S EXPENSE	1,507	0	1,507	1,600	93	93	-100.00%	6.17%
POSTAGE/MAILING	33	279	33	0	(33)	(33)	-100.00%	-100.00%
COPY/PRINTING	17,329	9,912	17,329	18,200	871	871	5.03%	5.03%
MISC PROGRAM EXP	1,283	2,300	2,300	2,400	1,117	100	87.06%	4.35%
TOTAL PROG/SERV EXP	83,871	25,983	85,217	89,400	5,529	4,183	6.59%	4.91%
SALARIES	18,386	19,594	19,594	20,378	1,992	784	10.83%	4.00%
PAYROLL TAXES	2,298	1,343	1,343	2,547	249	1,204	10.85%	89.67%
INSURANCE	1,991	0	0	2,120	129	2,120	6.50%	-100.00%
RETIREMENT & OTHER	1,596	0	0	1,660	64	1,660	4.00%	-100.00%
TOTAL SALARIES/BENEFITS	24,271	20,937	20,937	26,705	2,434	5,768	10.03%	27.55%
OFFICE SUPPLIES	298	113	298	300	2	2	0.67%	0.67%
TELEPHONE/FAX	2	0	2	0	(2)	(2)	-100.00%	-100.00%
PER DIEMS	1,406	1,131	1,406	1,500	94	94	6.69%	6.69%
MILEAGE/TRAVEL	5,766	2,043	5,766	2,440	(3,326)	(3,326)	-57.68%	-57.68%
LEASE INTEREST EXPENSE	17	17	17	0	(17)	(17)	-100.00%	-100.00%
LEASE SALES TAX EXPENSE	6	7	6	0	(6)	(6)	-100.00%	-100.00%
BANKCARD DISCOUNT FEES	2,406	1,028	2,406	2,500	94	94	3.91%	3.91%
MISC GEN & ADM	987	117	987	1,000	13	13	1.32%	1.32%
TOTAL GEN & ADM EXP	10,888	4,456	10,888	7,740	(3,148)	(3,148)	-28.91%	-28.91%
BUILDING OVERHEAD	534	444	444	612	78	168	14.57%	37.79%
DEPRECIATION	561	404	404	543	(18)	139	-3.17%	34.45%
TOTAL OVERHEAD	1095	848	848	1155	60	307	5.48%	36.20%
TOTAL EXPENSES	120,125	52,224	117,890	125,000	4,875	7,110	4.06%	6.03%
REV OVER (UNDER) EXP	0	84,933	19,267	(0)	(0)	(19,267)	0.00%	0.00%

DESCRIPTION	F/Y	ACTUAL		CHANGE	CHANGE	% CHG	% CHANGE	
	2008	YTD	PROJECTED	F/Y 2009	2009 TO	2009 BGT TO	2009 TO	
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	
							2008 PROJ.	
REGISTRATION - MEETING	50,200	66,733	66,733	50,200	0	(16,533)	0.00%	-24.77%
SPONSOR REVENUE	9,500	0	0	9,500	0	9,500	0.00%	#DIV/0!
VENDOR REVENUE	250	11,610	11,610	300	50	(11,310)	20.00%	-97.42%
MATERIAL SALES	0	0	0	0	0	0	0.00%	0.00%
TOTAL REVENUE	59,950	78,343	78,343	60,000	50	(18,343)	0.08%	-23.41%
MEETING FACILITIES	0	3,028	3,028	2,600	2,600	(428)	0.00%	0.00%
SPEAKERS FEES & EXP	3,218	4,151	4,151	3,500	282	(651)	8.76%	-15.68%
AWARDS	0	280	280	200	200	(80)	0.00%	0.00%
COMMITTEE/SPEC EXPENSE	1,306	1,542	1,542	1,300	(6)	(242)	-0.46%	-15.69%
MCLFEES	3,996	4,442	4,442	3,800	(196)	(642)	-4.90%	-14.45%
EQUIPMENT RENTAL	1,668	3,748	3,748	3,200	1,532	(548)	91.85%	-14.62%
FOOD & BEVERAGE	27,467	22,659	22,659	19,300	(8,167)	(3,359)	-29.73%	-14.82%
ADVERTISING	384	0	0	0	(384)	0	-100.00%	#DIV/0!
OPERATING SUPPLIES	1,507	164	164	100	(1,407)	(64)	-100.00%	-39.02%
POSTAGE/MAILING	50	58	58	0	(50)	(58)	-100.00%	-100.00%
COPY/PRINTING	6,815	10,375	10,375	8,800	1,985	(1,575)	29.13%	-15.18%
MISC PROGRAM EXP	0	602	602	500	500	(102)	#DIV/0!	0.00%
TOTAL PROG/SERV EXP	46,411	51,049	51,049	43,300	(3,111)	(7,749)	-6.70%	-15.18%
SALARIES	7,463	10,613	10,613	11,038	3,575	425	47.90%	4.00%
PAYROLL TAXES	933	823	823	1,380	447	557	47.88%	67.64%
INSURANCE	808	0	0	861	53	861	6.50%	-100.00%
RETIREMENT & OTHER	808	0	0	840	32	840	4.00%	-100.00%
TOTAL SALARIES/BENEFITS	10,012	11,436	11,436	14,118	4,106	2,682	41.01%	23.45%
OFFICE SUPPLIES	2	50	50	50	48	0	2400.00%	0.00%
TELEPHONE/FAX	40	0	0	0	(40)	0	-100.00%	#DIV/0!
BANKCARD DISCOUNT FEES	1,458	571	571	400	(1,058)	(171)	-72.57%	-29.95%
LEASE INTEREST EXPENSE	4	7	7	0	(4)	(7)	-100.00%	-100.00%
LEASE SALE TAX EXPENSE	3	3	3	0	(3)	(3)	-100.00%	-100.00%
MISC GEN & ADM	0	0	0	0	0	0	100.00%	0.00%
TOTAL GEN & ADM EXP	1,507	631	631	450	(1,057)	(181)	-70.14%	-28.68%
BUILDING OVERHEAD	985	170	170	1,129	144	959	14.67%	564.39%
DEPRECIATION	1,035	339	339	1,003	(32)	664	-3.11%	195.82%
TOTAL OVERHEAD	2020	509	509	2132	112	1,623	5.56%	318.91%
TOTAL EXPENSES	59,950	63,625	63,625	60,000	50	(3,625)	0.08%	-5.70%
REV OVER (UNDER) EXP	0	14,718	14,718	(0)	(0)	(14,718)	0.00%	-100.00%

DESCRIPTION	FY	ACTUAL	PROJECTED	FY 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD			2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
SEMINAR REGISTRATIONS	260,000	257,385	343,180	254,400	(5,600)	(88,780)	-2.15%	-25.87%
SPONSOR REVENUE	10,000	8,050	10,733	9,800	(200)	(933)	-2.00%	-8.70%
CLE VIDEO LIBRARY	10,000	58,952	78,603	9,800	(200)	(68,803)	-2.00%	-87.53%
CLE PUBLIC & MATL SALES	<u>1,000</u>	<u>765</u>	<u>1,020</u>	<u>1,000</u>	<u>0</u>	<u>(20)</u>	<u>0.00%</u>	<u>-1.96%</u>
TOTAL REVENUE	281,000	325,152	433,536	275,000	(6,000)	(158,536)	-2.14%	-36.57%
MEETING FACILITIES	12,000	9,655	12,873	12,700	700	(173)	5.83%	-1.35%
SPEAKER FEES	40,000	11,684	15,579	15,400	(24,600)	(179)	-61.50%	-1.15%
MCLE FEES	19,073	15,355	20,473	20,300	1,227	(173)	6.43%	-0.85%
COMMITTEE SPEC EXP	1,510	368	491	500	(1,010)	9	-66.89%	1.90%
PROGRAM PROFIT SHARING	30,000	17,865	23,820	23,600	(6,400)	(220)	-21.33%	-0.92%
SPECIAL EVENT EXPENSE	8,872	4,486	5,981	5,900	(2,972)	(81)	-33.50%	-1.36%
VIDEO, SOUND, TAPE EXP	4,498	4,572	6,096	6,000	1,502	(96)	33.39%	-1.57%
FOOD & BEVERAGE	63,315	40,473	53,964	53,400	(9,915)	(564)	-15.66%	-1.05%
MISC PROG EXP	447	264	352	300	(147)	(52)	-32.89%	-14.77%
POSTAGE/MAILING	7,715	4,899	6,532	6,500	(1,215)	(32)	-15.75%	-0.49%
COPY/PRINTING	<u>27,891</u>	<u>17,756</u>	<u>23,675</u>	<u>23,400</u>	<u>(4,491)</u>	<u>(275)</u>	<u>-16.10%</u>	<u>-1.16%</u>
TOTAL PROG/SERV EXP	215,321	127,377	169,836	168,000	(47,321)	(1,836)	-21.98%	-1.08%
SALARIES	34,107	38,306	51,075	53,100	18,893	2,025	55.69%	3.97%
PAYROLL TAXES	4,263	2,662	3,549	6,638	2,375	3,088	55.70%	87.01%
INSURANCE	3,693	8,724	11,632	12,388	8,895	758	235.45%	6.50%
TRAINING/DEVELOPMENT	0	0	0	0	0	0	0.00%	0.00%
RETIREMENT	<u>2,961</u>	<u>6,182</u>	<u>8,243</u>	<u>8,572</u>	<u>5,611</u>	<u>330</u>	<u>189.51%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	45,024	55,874	74,499	80,698	35,674	6,199	78.23%	8.32%
OFFICE SUPPLIES	1,134	351	468	500	(634)	32	-55.91%	6.84%
EQUIPMENT REPAIRS	0	0	0	0	0	0	0.00%	0.00%
COMPUTER MAINTENANCE	0	0	0	0	0	0	0.00%	0.00%
COMPUTER SUPPLIES	486	136	181	200	(286)	19	0.00%	10.29%
MEMBERSHIP & DUES	0	0	0	0	0	0	-100.00%	0.00%
LEASE INTEREST EXPENSE	183	138	184	200	17	16	9.29%	8.70%
LEASE SALES TAX EXPENSE	67	55	73	100	33	27	49.25%	36.36%
PER DIEMS	0	0	0	0	0	0	0.00%	0.00%
MILEAGE/TRAVEL	3,342	4,239	5,652	5,600	2,258	(52)	67.56%	-0.92%
TELEPHONE/FAX	2,171	1,946	2,595	2,600	429	5	19.76%	0.21%
BANKCARD DISCOUNT FEES	4,558	6,555	8,740	7,907	3,349	(833)	73.48%	-9.53%
MISC GEN & ADM	<u>0</u>	<u>(3,775)</u>	<u>(5,033)</u>	<u>0</u>	<u>0</u>	<u>5,033</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL GEN & ADM EXP	11,941	9,645	12,860	17,107	5,166	4,247	43.26%	33.02%
BUILDING OVERHEAD	4,249	3,530	4,707	4,871	622	164	14.63%	3.49%
DEPRECIATION EXPENSE	<u>4,465</u>	<u>3,220</u>	<u>4,293</u>	<u>4,325</u>	<u>(140)</u>	<u>31</u>	<u>-3.14%</u>	<u>0.73%</u>
TOTAL OVERHEAD	<u>8,714</u>	<u>6,750</u>	<u>9,000</u>	<u>9,196</u>	<u>481</u>	<u>195</u>	<u>5.52%</u>	<u>2.17%</u>
TOTAL EXPENSES	281,000	199,646	266,195	275,000	(6,000)	8,806	-2.14%	3.31%
REV OVER (UNDER) EXP	<u>0</u>	<u>125,506</u>	<u>167,341</u>	<u>(0)</u>	<u>(0)</u>	<u>(167,342)</u>	<u>0.00%</u>	<u>-100.00%</u>

Revenue 98.0%
 Expense 98.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	FFY	ACTUAL		FFY 2009	CHANGE	CHANGE	% CHANGE	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ.	2008 BGT	2008 PROJ.
ADMISSIONS- STUDENT EXAM	180,000	181,413	181,413	172,300	(7,700)	(8,113)	-4.28%	-5.02%
ADMISSIONS- ATTORNEY EXAM	13,126	8,875	8,875	9,500	(3,825)	(475)	-27.82%	-4.78%
ADMISSIONS- STUDENT ATTORNEY	51,875	48,475	48,475	47,000	(4,875)	(2,475)	100.00%	-5.00%
ADMISSIONS- LAPTOP	30,000	38,800	38,800	36,700	8,700	(1,900)	22.33%	-4.82%
ADMISSIONS - ATTORNEY MOTION	20,000	28,760	28,760	27,300	7,300	(1,450)	100.00%	-5.04%
ADMISSIONS - HOUSE COUNSEL	2,500	11,250	11,250	10,700	3,200	(550)	100.00%	-4.88%
RETAKE FEES	12,000	14,000	24,000	22,800	10,800	(1,200)	80.00%	-5.00%
TRANSFER APPLICATION FEES	1,200	1,300	1,300	1,200	0	(100)	0.00%	-7.69%
APPLICATIONS	350	(425)	(425)	100	(250)	525	-71.43%	-123.53%
LATE FEES	30,000	21,300	21,300	20,200	(9,800)	(1,100)	-32.67%	-5.16%
SERVICE INCOME	1,670	2,270	2,270	2,200	530	(70)	31.74%	-3.08%
TOTAL REVENUE	342,720	327,908	357,908	350,000	7,280	(17,908)	2.12%	-4.87%
MEETING FACILITIES	6,000	7,184	9,579	10,100	4,100	521	88.33%	5.44%
QUESTIONS	40,000	26,083	26,083	27,400	(12,600)	1,317	-31.50%	5.05%
EXAMSOFT	15,000	12,128	12,128	12,700	(2,300)	572	-100.00%	4.72%
SEQUESTRATION	5,000	2,663	2,663	2,800	(2,200)	137	-44.00%	5.14%
CREDIT CHECKS	577	874	1,165	1,200	623	35	107.97%	2.97%
COURT REPORTING	750	2,027	2,703	2,800	2,050	87	273.33%	3.60%
INVESTIGATIONS	10,815	7,868	10,224	10,700	(115)	476	-1.06%	4.68%
MEDICAL EXAMS	0	0	0	0	0	0	0.00%	0.00%
EXAM SCORING	318	520	693	700	381	7	119.44%	0.86%
PROCTORS	8,900	7,000	7,000	7,400	(1,500)	400	-18.85%	5.71%
EQUIPMENT RENTAL	10,736	2,784	10,736	11,300	584	584	5.25%	5.25%
COMMITTEE EXPENSE	0	3,005	4,007	4,200	4,200	183	#DIV/0!	-4.83%
FOOD/BEVERAGE	13,784	8,487	11,288	11,900	(1,884)	811	-13.67%	5.41%
TOTAL P ROG/SERV EXP	111,881	80,413	98,270	103,200	(8,881)	4,830	-7.76%	5.02%
SALARIES	136,552	115,557	154,078	168,739	30,187	12,853	22.11%	8.22%
PAYROLL TAXES	17,069	8,319	11,092	20,842	3,773	8,750	22.11%	87.80%
INSURANCE	12,358	9,287	12,383	13,188	833	805	8.74%	8.50%
RETIREMENT	13,858	10,291	13,721	14,270	614	549	4.50%	4.00%
TRAINING/DEVELOPMENT	2,000	0	2,000	2,100	100	100	5.00%	0.00%
TOTAL SALARIES/BENEFITS	181,632	143,464	193,272	217,139	35,507	23,867	18.55%	12.35%
OFFICE SUPPLIES	1,097	1,050	1,400	1,500	403	100	36.74%	7.14%
POSTAGE/MAILING	2,241	1,711	2,281	2,400	159	119	7.10%	5.20%
COMPUTER MAINTENANCE	0	0	0	0	0	0	0.00%	0.00%
COPYING/PRINTING	4,354	4,068	5,411	5,700	1,346	289	30.91%	5.35%
TELEPHONE/FAX	431	71	85	100	(331)	5	-76.80%	5.83%
LEASE INTEREST EXPENSE	241	182	243	300	59	57	24.48%	23.53%
LEASE SALES TAX EXPENSE	90	72	96	100	10	4	11.11%	4.17%
MEMBERSHIP DUES	589	0	0	0	(589)	0	-100.00%	#DIV/0!
MILEAGE & TRAVEL	8,894	4,851	6,468	6,800	(2,094)	332	-23.54%	5.13%
MILEAGE REIMBURSEMENT	55	99	132	100	45	(32)	-100.00%	0.00%
PUBLICATIONS/SUBSCRIPTIONS	1,172	29	39	0	(1,172)	(39)	-100.00%	0.00%
BANKCARD DISCOUNT FEES	1,266	248	331	489	(777)	158	-81.37%	47.88%
OTHER	0	(1,139)	(1,619)	0	0	1,519	#DIV/0!	0.00%
TOTAL GEN & ADM EXP	20,430	11,232	14,876	17,488	(2,941)	2,513	-14.40%	16.78%
BUILDING OVERHEAD	5,810	4,873	8,231	6,447	537	217	9.09%	3.40%
DEPRECIATION EXPENSE	5,524	4,281	5,681	5,724	100	43	1.79%	0.78%
TOTAL OVERHEAD	11,534	8,934	11,912	12,172	638	280	5.53%	2.18%
TOTAL EXPENSES	325,477	244,033	318,430	350,000	24,523	31,570	7.53%	8.91%
REV OVER (UNDER) EXP	17,243	83,875	48,478	0	(17,243)	(48,478)	-41.01%	-100.00%

UTAH STATE BAR
FISCAL 2009 BUDGET
LICENSING/MEMBERSHIP DEPT.

DESCRIPTION	FY	ACTUAL		F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	5/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ
LIC FEES/ACTIVE	2,060,450	2,127,197	2,137,197	2,237,300	176,850	100,103	8.58%	4.68%
LIC FEES/ACTIVE, UNDER THREE	259,200	204,915	204,915	215,200	(44,000)	10,285	-16.98%	5.02%
LIC FEES/INACTIVE, FS	109,320	91,370	91,370	95,900	(13,420)	4,530	-12.28%	4.96%
LIC FEES/INACTIVE, NS	89,680	101,870	101,870	107,000	17,320	5,130	19.31%	5.04%
LIC FEES/HOUSE COUNSEL	3,500	4,830	4,830	5,100	1,600	270	100.00%	5.59%
PRO HOC VICE FEES	42,500	31,850	31,850	33,400	(9,100)	1,550	-21.41%	4.87%
REINSTATEMENT/LATE FEES	41,000	40,880	40,880	42,900	1,900	2,020	4.63%	4.94%
CERTIFICATES OF GOOD STANDIN	5,000	4,230	4,230	4,400	(600)	170	100.00%	4.02%
PICTURE/SERVICE INCOME	<u>750</u>	<u>758</u>	<u>758</u>	<u>800</u>	<u>50</u>	<u>42</u>	<u>6.67%</u>	<u>5.54%</u>
TOTAL REVENUE	2,611,400	2,607,900	2,617,900	2,742,000	130,600	124,100	5.00%	4.74%
SALARIES	45,506	55,114	60,114	62,519	17,013	2,405	37.39%	4.00%
PAYROLL TAXES	5,688	4,248	5,664	7,815	2,127	2,151	37.39%	37.97%
INSURANCE	4,928	2,148	2,864	3,050	(1,078)	186	-38.11%	6.50%
RETIREMENT & OTHER	<u>3,951</u>	<u>0</u>	<u>0</u>	<u>4,109</u>	<u>158</u>	<u>4,109</u>	<u>4.00%</u>	<u>-100.00%</u>
TOTAL SALARIES/BENEFITS	60,073	61,510	68,642	77,493	17,420	8,851	29.00%	12.89%
OFFICE SUPPLIES	923	1,491	1,988	2,000	1,077	12	116.68%	0.60%
POSTAGE/MAILING	12,393	4,093	5,457	5,600	(6,793)	143	-54.81%	2.61%
COPY/PRINTING	5,274	1,779	2,372	2,400	(2,874)	28	-54.49%	1.18%
COMPUTER MAINTENANCE	0	0	0	0	0	0	#DIV/0!	#DIV/0!
TELEPHONE/FAX	85	53	71	100	15	29	17.65%	41.51%
BANKCARD DISCOUNT FEES	30,279	30,093	40,124	41,300	11,021	1,176	36.40%	2.93%
LEASE INTEREST EXPENSE	42	32	43	0	(42)	(43)	-100.00%	-100.00%
LEASE SALES TAX EXPENSE	17	13	17	0	(17)	(17)	-100.00%	-100.00%
MISC GEN & ADM	<u>1,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,039)</u>	<u>0</u>	<u>-100.00%</u>	<u>#DIV/0!</u>
TOTAL GEN & ADM EXP	50,052	37,554	50,072	51,400	1,348	1,328	2.69%	2.65%
BUILDING OVERHEAD	985	818	1,091	1,129	144	39	14.67%	3.56%
DEPRECIATION EXPENSE	<u>1,035</u>	<u>747</u>	<u>996</u>	<u>1,003</u>	<u>(32)</u>	<u>7</u>	<u>-3.11%</u>	<u>0.68%</u>
TOTAL OVERHEAD	2,020	1,565	2,087	2,132	112	46	5.56%	2.19%
TOTAL EXPENSES	<u>112,145</u>	<u>100,629</u>	<u>120,801</u>	<u>131,025</u>	<u>18,880</u>	<u>10,224</u>	<u>16.84%</u>	<u>8.46%</u>
REV OVER (UNDER) EXP	<u>2,499,255</u>	<u>2,507,271</u>	<u>2,497,099</u>	<u>2,610,975</u>	<u>111,720</u>	<u>113,876</u>	<u>4.47%</u>	<u>4.56%</u>

Revenue 105.0%
Expense 103.0%
Payroll 104.0%
Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL	PROJECTED	F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD			2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ
ADMINISTRATIVE FEES	43,000	43,870	43,870	45,000	2,000	1,130	4.65%	2.58%
SALARIES	32,161	27,563	35,751	37,900	5,739	1,149	17.84%	3.13%
PAYROLL TAXES	4,020	1,997	2,663	4,738	718	2,075	17.85%	77.92%
INSURANCE	3,483	0	0	3,709	226	3,709	6.50%	-100.00%
RETIREMENT	2,792	0	0	2,904	112	2,904	4.00%	-100.00%
TOTAL SALARIES/BENEFITS	42,456	29,560	39,413	49,251	6,795	9,837	16.00%	24.96%
OTHER GEN & ADM EXP	201	45	60	100	(101)	40	-50.25%	66.67%
TOTAL GEN & ADM EXPENSES	201	45	60	100	(101)	40	-50.25%	66.67%
BUILDING OVERHEAD	985	818	1,091	1,100	115	9	11.68%	0.86%
DEPRECIATION EXPENSE	1,035	747	996	1,000	(35)	4	-3.38%	0.40%
TOTAL OVERHEAD	2,020	1,565	2,087	2,100	80	13	3.96%	0.64%
TOTAL EXPENSES	44,677	31,170	41,560	51,451	6,774	9,891	15.16%	23.80%
REV OVER (UNDER) EXP	(1,677)	12,700	2,310	(6,451)	(4,774)	(8,761)	-81.81%	-379.25%

Revenue 102.5%
 Expense 103.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	FY	ACTUAL		FY 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ.
ETHIC SCHOOL REVENUE	3,500	0	3,500	3,500	0	0	100.00%	0.00%
WITNESS/HEARING EXPENSE	687	1,515	2,020	2,121	1,434	101	208.73%	5.00%
PROCESS SERVING	619	383	511	536	(83)	26	-13.38%	5.00%
COURT REPORTING	433	192	256	269	(164)	13	0.00%	0.00%
EQUIPMENT RENTAL	748	429	572	601	(147)	29	0.00%	0.00%
FOOD & BEVERAGE	0	73	97	102	102	5	#DIV/0!	5.00%
COMMITTEE EXPENSE	4,665	4,291	5,721	6,007	1,342	286	28.78%	5.00%
SUPREME CT RULES ADVISORY	0	0	0	0	0	0	#DIV/0!	#DIV/0!
ETHICS SCHOOL	0	0	0	0	0	0	0.00%	0.00%
TOTAL PROG/SERV EXP	7,152	6,883	9,177	9,636	2,484	459	34.73%	5.00%
SALARIES	571,894	437,809	583,745	602,095	30,201	18,350	5.28%	3.14%
PAYROLL TAXES	71,487	30,091	40,121	75,262	3,775	35,141	5.28%	87.59%
INSURANCE	68,806	48,812	65,083	69,313	507	4,230	0.74%	6.50%
TRAINING/DEVELOPMENT	386	0	0	0	(386)	0	100.00%	#DIV/0!
RETIREMENT & OTHER	51,519	38,835	51,780	47,351	(4,168)	(4,429)	-8.09%	-8.55%
TOTAL SALARIES/BENEFITS	764,092	555,547	740,729	794,021	29,929	53,292	3.92%	7.19%
OFFICE SUPPLIES	5,456	4,697	6,263	6,500	1,044	237	19.13%	3.79%
POSTAGE/MAILING	7,147	5,284	7,045	7,300	153	255	2.14%	3.61%
COPY/PRINTING	15,221	9,256	12,341	12,700	(2,521)	359	-16.56%	2.91%
COMPUTER SUPPLIES	1,040	83	111	100	(940)	(11)	-100.00%	-9.64%
COMPUTER MAINTENANCE	0	0	0	0	0	0	#DIV/0!	0.00%
TELEPHONE/FAX	421	246	328	300	(121)	(28)	-28.74%	-8.54%
ADVERTISING	0	0	0	0	0	0	0.00%	0.00%
PUBLIC NOTIFICATIONS	424	2,115	2,820	2,900	2,476	80	583.96%	2.84%
PUBLICATIONS & SUB	4,753	3,372	4,498	4,600	(153)	104	-3.22%	2.31%
LEASE INTEREST EXPENSE	1,457	1,095	1,460	1,500	43	40	2.95%	2.74%
LEASE SALES TAX EXPENSE	538	434	579	600	62	21	11.52%	3.69%
MEMBERSHIP DUES	5,049	1,201	1,802	1,900	(3,149)	99	-62.37%	5.47%
MEETINGS/CONVENTIONS	10,000	10,246	13,661	14,100	4,100	439	41.00%	3.21%
PER DIEMS	137	512	683	700	563	17	-100.00%	2.54%
MILEAGE REIMBURSEMENTS	316	305	407	400	84	(7)	26.58%	-1.64%
LITIGATION	0	0	0	0	0	0	0.00%	0.00%
OFFSITE STORAGE	0	0	0	0	0	0	-100.00%	#DIV/0!
MISC GEN & ADM	2,264	17,467	23,289	24,000	21,736	711	960.07%	3.05%
TOTAL GEN & ADM EXP	54,223	56,313	75,284	77,600	23,377	2,316	43.11%	3.08%
BUILDING OVERHEAD	33,808	28,085	37,447	38,755	4,947	1,308	14.63%	3.49%
DEPRECIATION EXPENSE	35,523	25,617	34,156	34,409	(1,114)	253	-3.14%	0.74%
TOTAL OVERHEAD	69,331	53,702	71,603	73,164	3,833	1,561	5.53%	2.18%
TOTAL EXPENSES	894,798	672,445	896,794	954,421	59,623	57,628	6.66%	6.43%
REV OVER (UNDER) EXP	(891,298)	(672,445)	(893,294)	(950,921)	(59,623)	(57,628)	6.69%	6.45%

DESCRIPTION	FY	ACTUAL			CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008	FY 2008 BUDGET	2008 TO 2008 BGT	2008 BGT TO 2008 PROJ	2008 TO 2008 BGT	2008 BGT TO 2008 PROJ
INTEREST INCOME	150,000	108,856	146,808	125,000	(25,000)	(21,808)	-16.67%	-14.74%
INVESTMENT FEES	0	0	0	0	0	0	#DIV/0!	#DIV/0!
BA IN KIND REVENUE	81,578	171	81,578	81,578	0	0	100.00%	0.00%
GAIN(LOSS) ON SALE OF ASSETS	0	0	0	0	0	0	100.00%	#DIV/0!
SERVICE INCOME	<u>103,000</u>	<u>77,640</u>	<u>103,520</u>	<u>103,000</u>	<u>0</u>	<u>(520)</u>	<u>0.00%</u>	<u>-0.50%</u>
TOTAL REVENUE	334,576	187,767	331,704	309,578	(25,000)	(22,128)	-7.47%	-6.67%
FOOD/BEVERAGE	11,075	6,847	9,129	9,600	(1,475)	471	-13.32%	5.16%
SALARIES	348,288	266,992	355,989	370,229	21,941	14,240	5.30%	4.00%
PAYROLL TAXES	43,536	17,372	23,163	46,279	2,743	23,116	6.30%	99.80%
INSURANCE	37,715	28,146	37,528	39,967	2,252	2,439	5.97%	6.50%
TRAINING/DEVELOPMENT	500	35	500	500	0	0	0.00%	0.00%
RETIREMENT & OTHER	<u>30,237</u>	<u>30,839</u>	<u>41,119</u>	<u>42,763</u>	<u>12,526</u>	<u>1,645</u>	<u>41.43%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	460,276	343,384	458,299	499,738	39,462	41,440	8.57%	9.04%
EQUIPMENT MAINTENANCE	2,643	249	332	300	(2,343)	(32)	-88.55%	-9.64%
OFFICE SUPPLIES	4,885	2,784	3,685	3,900	(965)	215	-19.54%	5.82%
GENERAL SUPPLIES	6,191	3,225	4,300	4,500	(1,691)	200	-27.31%	4.65%
COPY/PRINTING	6,250	5,883	7,844	8,200	1,950	358	31.20%	4.54%
COMPUTER MAINTENANCE	2,163	5,890	7,853	8,200	6,037	347	278.10%	4.41%
LEASE INTEREST EXPENSE	444	334	445	500	56	55	12.61%	12.28%
LEASE SALES TAX EXPENSE	164	132	176	200	36	24	21.95%	13.64%
TELEPHONE/FAX EXPENSE	5,117	9,056	12,075	12,700	7,583	625	148.19%	5.18%
PUB/SUBSCRIPTIONS	356	127	169	200	(156)	31	-43.82%	18.11%
POSTAGE/MAILING	72,332	51,205	68,273	71,700	(632)	3,427	-0.87%	5.02%
MEMBERSHIP/DUES	3,445	1,184	1,791	1,900	(1,545)	109	-44.85%	6.09%
MEETINGS/CONVENTIONS	4,075	1,481	1,975	2,100	(1,975)	125	-48.47%	6.35%
MILEAGE REIMBURSEMENTS	594	295	393	400	(184)	7	-32.68%	1.68%
BANK SERVICE CHARGES	3,804	5,483	7,311	7,700	4,096	389	113.65%	5.33%
BANKCARD DISCOUNT FEES	1,038	411	548	600	(436)	52	-100.00%	8.49%
AUDIT/ACCT FEES	17,000	26,542	26,542	27,900	10,900	1,358	64.12%	5.12%
E&O/OFF & DIR INS.	31,915	3,803	5,071	5,300	(26,615)	229	-83.39%	4.52%
OFFSITE STORAGE/BACKUP	952	30	40	0	(952)	(40)	-100.00%	-100.00%
PAYROLL ADMINISTRATIVE FEES	6,098	4,744	6,325	6,600	504	275	8.27%	4.34%
ADMINISTRATIVE FEES	5,270	880	1,173	1,200	(4,070)	27	-77.23%	2.27%
TENANT CC CLEARING	0	(287)	0	0	0	0	0.00%	0.00%
OUTSIDE CONSULTANTS	2,800	18,421	24,561	25,800	23,000	1,239	-100.00%	5.04%
BA SUBSCRIPTION SERVICE	81,578	0	81,576	85,700	4,124	4,124	-100.00%	5.06%
UDR - IN KIND CONTRIBUTIONS	576	2,147	2,863	3,000	2,424	137	-100.00%	4.88%
OTHER	<u>10,399</u>	<u>8,182</u>	<u>10,908</u>	<u>11,500</u>	<u>1,101</u>	<u>591</u>	<u>10.59%</u>	<u>5.41%</u>
TOTAL GEN & ADM EXP	269,863	152,191	276,232	290,100	20,237	13,868	7.50%	5.02%
BUILDING OVERHEAD	10,305	8,560	11,413	11,812	1,507	399	14.63%	3.50%
DEPRECIATION EXPENSE	<u>10,827</u>	<u>7,808</u>	<u>10,411</u>	<u>10,488</u>	<u>(339)</u>	<u>77</u>	<u>-3.13%</u>	<u>0.74%</u>
TOTAL OVERHEAD	21,132	16,368	21,824	22,300	1,188	476	5.53%	2.18%
TOTAL EXPENSES	<u>762,348</u>	<u>518,790</u>	<u>785,484</u>	<u>821,738</u>	<u>59,392</u>	<u>56,255</u>	<u>7.79%</u>	<u>7.35%</u>
REV OVER (UNDER) EXP	(427,770)	(331,023)	(433,780)	(512,162)	(84,382)	(78,383)	19.73%	18.07%

UTAH STATE BAR
 FISCAL 2009 BUDGET
 COMMISSION/SPECIAL PROJECTS

DESCRIPTION	F/Y	ACTUAL		F/Y 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ.
MEETING FACILITIES	500	575	767	500	0	(267)	0.00%	-34.78%
AWARDS	500	1,527	500	500	0	0	-100.00%	0.00%
BAR 75TH ANNIVERSARY	0		0	0	0	0	-100.00%	#DIV/0!
OPERATIONS AUDIT	0		0	0	0	0	-100.00%	-100.00%
FOOD & BEVERAGE EXP	<u>12,500</u>	<u>11,894</u>	<u>15,859</u>	<u>16,700</u>	<u>4,200</u>	<u>841</u>	<u>33.60%</u>	<u>5.31%</u>
TOTAL PROG/SERV EXP	13,500	13,996	17,125	17,700	4,200	575	31.11%	3.36%
PRESIDENT'S EXPENSE	15,000	13,974	18,632	15,000	0	(3,632)	0.00%	-19.49%
COMMISSION EDUCATION	<u>40,000</u>	<u>57,410</u>	<u>76,547</u>	<u>40,000</u>	<u>0</u>	<u>(36,547)</u>	<u>0.00%</u>	<u>-47.74%</u>
TOTAL O/D/C EXP	55,000	71,384	95,179	55,000	0	(40,179)	0.00%	-42.21%
SALARIES	0	0	0	0	0	0	#DIV/0!	#DIV/0!
PAYROLL TAXES	0	0	0	0	0	0	#DIV/0!	#DIV/0!
INSURANCE	0	0	0	0	0	0	#DIV/0!	#DIV/0!
RETIREMENT & OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-100.00%</u>	<u>#DIV/0!</u>
	0	0	0	0	0	0	#DIV/0!	#DIV/0!
OFFICE SUPPLIES	267	896	1,195	1,300	1,033	105	386.89%	8.82%
EQUIPMENT RENTAL	812	1,299	1,732	1,800	988	68	121.67%	3.93%
POSTAGE	1,145	912	1,216	1,300	155	84	13.54%	6.91%
COPY/PRINTING	2,349	2,559	3,412	3,600	1,251	188	53.26%	5.51%
TELEPHONE	266	88	117	100	(166)	(17)	-62.41%	-14.77%
MEMBERSHIP DUES	392	30	40	0	(392)	(40)	-100.00%	-100.00%
PUBLICATIONS/SUBSCRIPTIONS	399		0	0	(399)	0	100.00%	100.00%
COMMISSION ELECTION	0	990	1,320	1,400	1,400	80	0.00%	0.00%
OTHER GEN & ADM EXPENSES	<u>1,695</u>	<u>5,842</u>	<u>7,789</u>	<u>3,200</u>	<u>1,505</u>	<u>(4,589)</u>	<u>88.79%</u>	<u>-58.92%</u>
TOTAL GEN & ADM EXP	7,325	12,616	16,821	12,700	5,375	(4,121)	73.38%	-24.50%
TOTAL EXPENSES	<u>75,825</u>	<u>97,996</u>	<u>129,125</u>	<u>85,400</u>	<u>9,575</u>	<u>(43,725)</u>	<u>12.63%</u>	<u>-33.86%</u>
REV OVER (UNDER) EXP	(75,825)	(97,996)	(129,125)	(85,400)	(9,575)	43,725	12.63%	-33.86%

Revenue 100.0%
 Expense 105.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL		CHANGE	CHANGE	% CHG	% CHANGE	
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008	F/Y 2009 BUDGET	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ
TENANT RENT	60,000	36,731	48,975	49,000	(11,000)	25	-18.33%	0.05%
ROOM RENT - CLE	0		0	0	0	0	#DIV/0!	#DIV/0!
ROOM RENT - SECTIONS	0		0	0	0	0	#DIV/0!	#DIV/0!
ROOM RENT - 3RD PARTIES	24,118	28,159	37,545	37,500	13,382	(45)	55.49%	-0.12%
FOOD & BEV INCOME - CLE	0		0	0	0	0	#DIV/0!	#DIV/0!
FOOD & BEV INCOME - SECTIONS	0		0	0	0	0	#DIV/0!	#DIV/0!
FOOD & BEV - 3RD PARTIES	94,564	138,155	184,207	110,500	15,938	(73,707)	18.85%	-40.01%
SERVICE INCOME	35,392	10,638	14,184	14,200	(21,192)	16	-59.88%	0.11%
MORTGAGE INTEREST	0		0	0	0	0	#DIV/0!	#DIV/0!
IN-KIND REVENUE	0	29,133	38,844	38,800	38,800	(44)	0.00%	-0.11%
RENTAL INCOME	0		0	0	0	0	#DIV/0!	#DIV/0!
TOTAL REVENUE	214,074	242,816	323,755	250,000	35,928	(73,755)	16.78%	-22.78%
MEETING EQUIPMENT RENTAL	26,807	3,558	4,741	2,200	(24,607)	(2,541)	-91.79%	-53.60%
MEETING OPERATING SUPPLIES	21,129	17,140	22,853	15,500	(5,629)	(7,353)	-26.64%	-32.18%
SOFT DRINKS	16,753	11,115	14,820	6,800	(9,953)	(8,020)	-59.41%	-54.12%
IN-KIND EXPENSES	0	29,132	38,843	17,900	17,900	(20,943)	#DIV/0!	-53.82%
FOOD & BE V - 3RD PARTIES	32,251	66,680	128,907	73,900	41,649	(55,007)	129.14%	-42.67%
FOOD & BEV - CLE	0		0	0	0	0	#DIV/0!	#DIV/0!
FOOD & BEV - SECTIONS	0		0	0	0	0	#DIV/0!	#DIV/0!
TOTAL PROG/SERV EXP	96,940	157,623	210,184	118,300	18,380	(93,864)	19.97%	-44.68%
SALARIES/BENEFITS	58,417	52,718	70,288	73,100	14,683	2,812	25.13%	4.00%
PAYROLL TAXES	7,302	7,492	9,989	9,137	1,836	(852)	25.14%	-8.53%
INSURANCE	8,328	9,089	12,119	12,906	6,580	788	104.02%	6.50%
RETIREMENT	5,072	4,989	6,625	6,890	1,818	285	35.83%	4.00%
TOTAL SALARIES/BENEFITS	77,117	74,266	99,021	102,034	24,917	3,012	32.31%	3.04%
OFFICE SUPPLIES	202	867	1,156	500	298	(658)	147.52%	-56.75%
POSTAGE/MAILING	127	(86)	(128)	(100)	(227)	28	-178.74%	-21.88%
COPY/PRINTING EXPENSE	63	25	33	0	(63)	(33)	-100.00%	-100.00%
TELEPHON/FAX	6	2	3	0	(6)	(3)	-100.00%	-100.00%
BANK CHARGES	0	0	0	0	0	0	#DIV/0!	0.00%
BANK DISCOUNT FEES	22	7	9	0	(22)	(9)	-100.00%	-100.00%
AUDIT EXPENSE	0	0	8,945	4,100	4,100	(4,845)	#DIV/0!	-54.16%
LEASE INTEREST EXPENSE	5,650	4,247	5,663	2,600	(3,050)	(3,063)	-53.98%	-54.09%
LEASE SALES TAX EXPENSE	2,082	1,683	2,244	1,000	(1,082)	(1,244)	-51.97%	-55.44%
OTHER GEN & ADM EXPENSES	0	152	203	100	100	(103)	#DIV/0!	0.00%
GEN & ADM EXP	8,152	6,887	18,128	8,200	48	(9,928)	0.59%	-54.77%
RENT EXPENSE	0	0	0	0	0	0	#DIV/0!	#DIV/0!
PROPERTY TAXES	0	0	0	0	0	0	#DIV/0!	#DIV/0!
BUILDING OVERHEAD	131,066	109,514	146,019	150,242	19,176	4,223	14.63%	2.89%
LJC MORT INT EXPENSE	0	0	1,608	0	0	(1,608)	#DIV/0!	-100.00%
DEPRECIATION EXPENSE	137,714	99,311	132,415	133,395	(4,319)	981	-3.14%	0.74%
TOTAL OVERHEAD	268,780	208,825	280,041	283,637	14,857	3,596	5.53%	1.28%
TOTAL EXPENSES	450,988	447,601	607,354	510,171	59,182	(97,184)	13.12%	-18.00%
REV OVER (UNDER) EXP	(236,915)	(204,785)	(283,600)	(260,171)	(23,256)	23,429	9.82%	-8.28%

DESCRIPTION	F/Y	ACTUAL		F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
INTERNET REVENUE	5,500	4,741	6,321	5,500	0	(821)	0.00%	-12.99%
SALARIES	81,438	51,338	68,451	71,189	(10,249)	2,738	-12.59%	4.00%
PAYROLL TAXES	10,180	3,260	4,347	8,899	(1,281)	4,552	-12.59%	104.72%
INSURANCE	8,818	9,719	12,959	13,801	4,983	842	56.51%	6.50%
RETIREMENT & OTHER	<u>7,070</u>	<u>5,400</u>	<u>7,200</u>	<u>7,488</u>	<u>418</u>	<u>288</u>	<u>5.91%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	107,506	69,717	92,956	101,376	(6,130)	8,420	-5.70%	9.06%
OFFICE SUPPLIES	39	3	4	0	(39)	(4)	-100.00%	-100.00%
POSTAGE/MAILING	8	0	0	0	(8)	0	0.00%	0.00%
COPY/PRINTING	897	80	107	100	(797)	(7)	0.00%	0.00%
COMPUTER MAINTENANCE	498	179	239	10,200	9,702	9,961	1948.19%	4173.74%
COMPUTER SUPPLIES	8,737	13,177	17,569	27,600	18,863	10,031	215.90%	57.09%
INTERNET SERVICE	6,783	7,088	9,451	9,500	2,717	49	40.06%	0.52%
TELEPHONE/FAX	225	776	1,035	1,000	775	(35)	344.44%	-3.35%
LEASE INTEREST EXPENSE	158	119	159	200	42	41	-100.00%	26.05%
LEASE SALES TAX EXPENSE	59	47	63	100	41	37	-100.00%	59.57%
MILEAGE/TRAVEL	3,941	1,687	2,249	2,200	(1,741)	(49)	-44.18%	-2.19%
PUBLICATIONS/SUBSCRIPTIONS	435	0	0	0	(435)	0	-100.00%	#DIV/0!
MISC GEN & ADM	<u>0</u>	<u>(799)</u>	<u>(1,065)</u>	<u>0</u>	<u>0</u>	<u>1,065</u>	<u>-100.00%</u>	<u>0.00%</u>
TOTAL GEN & ADM EXP	21,780	22,357	29,809	50,900	29,120	21,091	133.70%	70.75%
BUILDING OVERHEAD	3,674	3,052	4,069	4,212	538	143	14.64%	3.50%
DEPRECIATION EXPENSE	<u>3,861</u>	<u>2,784</u>	<u>3,712</u>	<u>3,740</u>	<u>(121)</u>	<u>28</u>	<u>-3.14%</u>	<u>0.75%</u>
TOTAL OVERHEAD	7,535	5,836	7,781	7,952	417	170	5.53%	2.19%
TOTAL EXPENSES	<u>136,821</u>	<u>97,910</u>	<u>130,547</u>	<u>160,228</u>	<u>23,407</u>	<u>29,681</u>	<u>17.11%</u>	<u>22.74%</u>
REV.OVER (UNDER) EXP	<u>(131,321)</u>	<u>(93,169)</u>	<u>(124,225)</u>	<u>(154,728)</u>	<u>23,407</u>	<u>29,681</u>	<u>17.82%</u>	<u>24.55%</u>
			Revenue	100.0%				
			Expense	100.0%				
			Payroll	104.0%				
			Insurance	106.5%				

DESCRIPTION	FY	ACTUAL		FY 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ.
SALARIES	146,006	105,114	140,152	145,758	(248)	5,606	-0.17%	4.00%
PAYROLL TAXES	18,251	7,281	9,708	18,220	(31)	8,512	-0.17%	87.68%
INSURANCE	12,450	9,396	12,528	13,342	892	814	7.17%	6.50%
RETIREMENT & OTHER	<u>14,600</u>	<u>10,889</u>	<u>14,519</u>	<u>15,099</u>	<u>499</u>	<u>581</u>	<u>3.42%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	191,307	132,680	176,907	192,420	1,113	15,513	0.58%	8.77%
OFFICE SUPPLIES	181	167	223	200	19	(23)	10.50%	-10.18%
POSTAGE/MAILING	66	98	131	100	34	(31)	51.52%	-23.47%
COPY/PRINTING	351	327	436	500	149	64	42.45%	14.68%
TELEPHONE/FAX	18	18	24	0	(18)	(24)	-100.00%	-100.00%
LEASE INTEREST EXPENSE	239	182	243	300	61	57	25.52%	23.63%
LEASE SALES TAX EXPENSE	88	72	96	100	12	4	13.64%	4.17%
PUBLICATIONS & SUB	1,331	468	624	700	(631)	76	-47.41%	12.18%
MEMBERSHIP DUES	764	96	128	100	(664)	(28)	-86.91%	-21.88%
LITIGATION	4,607	4,366	5,821	6,100	1,493	279	32.41%	4.79%
MILEAGE/TRAVEL	4,399	1,553	2,071	2,200	(2,199)	129	-49.99%	6.25%
MISC GEN & ADM	<u>57</u>	<u>1,989</u>	<u>2,652</u>	<u>2,800</u>	<u>2,743</u>	<u>148</u>	<u>0.00%</u>	<u>5.58%</u>
TOTAL GEN & ADM EXP	12,101	9,336	12,448	13,100	999	652	8.26%	5.24%
BUILDING OVERHEAD	5,624	4,673	6,231	6,447	823	217	14.64%	3.48%
DEPRECIATION EXPENSE	<u>5,910</u>	<u>4,261</u>	<u>5,681</u>	<u>5,724</u>	<u>(186)</u>	<u>43</u>	<u>-3.14%</u>	<u>0.76%</u>
TOTAL OVERHEAD	11,534	8,934	11,912	12,172	638	260	5.53%	2.18%
TOTAL EXPENSES	<u>214,942</u>	<u>150,950</u>	<u>201,267</u>	<u>217,691</u>	<u>2,749</u>	<u>16,425</u>	<u>1.28%</u>	<u>8.16%</u>
REV OVER (UNDER) EXP	<u>(214,942)</u>	<u>(150,950)</u>	<u>(201,267)</u>	<u>(217,691)</u>	<u>2,749</u>	<u>16,425</u>	<u>1.28%</u>	<u>8.16%</u>

Revenue 100.0%
Expense 106.0%
Payroll 104.0%
Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL		F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
ADVERTISING	108,337	74,142	88,970	109,900	1,563	20,930	1.44%	23.52%
SUBSCRIPTIONS	378	251	301	300	(78)	(1)	-20.63%	-0.40%
ROYALTIES	<u>4,382</u>	<u>2,991</u>	<u>3,589</u>	<u>3,800</u>	<u>(582)</u>	<u>211</u>	<u>-13.28%</u>	<u>5.87%</u>
TOTAL REVENUE	113,097	77,384	92,861	114,000	903	21,139	0.80%	22.76%
COMMITTEE EXPENSE	3,091	2,331	3,108	3,200	109	92	3.53%	2.96%
COPY/PRINTING	115,184	79,728	95,674	99,500	(15,684)	3,826	-13.62%	4.00%
POSTAGE/MAILING	24,609	16,104	19,325	23,895	(714)	4,570	-2.90%	23.65%
SALES COMMISSION EXPENSE	<u>16,110</u>	<u>11,375</u>	<u>15,167</u>	<u>15,800</u>	<u>(310)</u>	<u>633</u>	<u>-1.92%</u>	<u>4.18%</u>
TOTAL PROG/SERV EXP	158,994	109,538	133,273	142,395	(16,599)	9,122	-10.44%	6.84%
SALARIES	18,964	15,745	20,993	21,833	2,869	840	15.13%	4.00%
PAYROLL TAXES	2,435	976	1,301	2,624	189	1,323	7.77%	101.65%
INSURANCE	2,054	2,266	3,021	3,218	1,164	196	56.66%	0.00%
RETIREMENT & OTHER	<u>1,646</u>	<u>2,775</u>	<u>3,700</u>	<u>3,848</u>	<u>2,202</u>	<u>148</u>	<u>133.78%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	25,099	21,762	29,016	31,523	6,424	2,507	25.59%	8.64%
OFFICE SUPPLIES	0	131	175	200	200	25	100.00%	0.00%
TELEPHONE/FAX	0	0	0	0	0	0	-100.00%	0.00%
MILEAGE REIMBURSEMENT	0	0	0	0	0	0	0.00%	0.00%
BANKCARD DISCOUNT FEES	259	164	219	200	(59)	(19)	100.00%	-8.54%
LEASE INTEREST EXPENSE	78	59	79	100	22	21	28.21%	27.12%
LEASE SALES TAX EXPENSE	30	23	31	0	(30)	(31)	-100.00%	-100.00%
MISC GEN & ADM EXP	<u>0</u>	<u>663</u>	<u>884</u>	<u>900</u>	<u>900</u>	<u>16</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL GEN & ADM EXP	367	1,040	1,387	1,400	1,033	13	281.47%	0.96%
BUILDING OVERHEAD	1,806	1,500	2,000	2,071	265	71	14.66%	3.53%
DEPRECIATION EXPENSE	<u>1,898</u>	<u>1,369</u>	<u>1,825</u>	<u>1,838</u>	<u>(60)</u>	<u>13</u>	<u>-3.14%</u>	<u>0.72%</u>
TOTAL OVERHEAD	<u>3,704</u>	<u>2,869</u>	<u>3,825</u>	<u>3,909</u>	<u>205</u>	<u>84</u>	<u>5.54%</u>	<u>2.19%</u>
TOTAL EXPENSES	<u>188,164</u>	<u>135,209</u>	<u>167,501</u>	<u>179,227</u>	<u>(8,937)</u>	<u>11,726</u>	<u>-4.75%</u>	<u>7.00%</u>
REV OVER (UNDER) EXP	<u>(75,067)</u>	<u>(57,825)</u>	<u>(74,640)</u>	<u>(65,227)</u>	<u>9,840</u>	<u>9,413</u>	<u>-13.11%</u>	<u>-12.61%</u>

DESCRIPTION	FY	ACTUAL		FY 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ
LEXIS ROYALTIES	3,000	2,189	3,000	3,000	0	0	0.00%	0.00%
LEGAL MATCH	4,000	0	4,000	1,000	(3,000)	(3,000)	-75.00%	-75.00%
MARSH	10,000	5,051	10,000	10,000	0	0	0.00%	0.00%
MBNA	20,000	13,591	20,000	20,000	0	0	0.00%	0.00%
PROGRAM ROYALTIES	<u>1,000</u>	<u>4,418</u>	<u>5,891</u>	<u>1,000</u>	<u>0</u>	<u>(4,891)</u>	<u>100.00%</u>	<u>-83.02%</u>
TOTAL REVENUE	38,000	25,249	42,891	35,000	(3,000)	(7,891)	-7.89%	-18.40%
CASEMAKER/Other	60,000	40,096	43,096	60,000	0	16,904	0.00%	39.22%
LAWYERS ASSISTANCE PROG	25,000	85	25,000	25,000	0	0	0.00%	0.00%
BLOMQUIST HALE	110,000	80,654	107,539	110,000	0	2,461	0.00%	2.29%
COMMITTEE EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL PROG/SERV EXP	195,000	120,835	175,635	195,000	0	19,365	0.00%	11.03%
SALARIES/BENEFITS	18,303	10,908	14,544	47,128	28,823	32,582	157.48%	224.02%
PAYROLL TAXES	2,288	735	980	5,891	3,803	4,911	157.46%	501.09%
INSURANCE	1,982	0	0	2,111	129	2,111	6.50%	-100.00%
RETIREMENT & OTHER	<u>1,589</u>	<u>0</u>	<u>0</u>	<u>1,653</u>	<u>64</u>	<u>1,653</u>	<u>4.00%</u>	<u>-100.00%</u>
TOTAL SALARIES/BENEFITS	24,162	11,643	15,524	56,780	32,618	41,256	135.00%	285.76%
OFFICE SUPPLIES	1	0	0	0	(1)	0	-100.00%	0.00%
POSTAGE/MAILING	10	288	384	400	390	16	3900.00%	4.17%
TELEPHONE/FAX	11	1	1	0	(11)	(1)	-100.00%	-100.00%
COPY/PRINTING	308	323	431	400	92	(31)	29.87%	-7.12%
LEASE INTEREST EXPENSE	43	32	43	0	(43)	(43)	-100.00%	-100.00%
LEASE SALES TAX EXPENSE	14	13	17	0	(14)	(17)	-100.00%	-100.00%
MEETING/CONVENTION TRAVEL	<u>0</u>	<u>222</u>	<u>296</u>	<u>300</u>	<u>300</u>	<u>4</u>	<u>-100.00%</u>	<u>0.00%</u>
TOTAL GEN & AD M EXP	387	879	1,172	1,100	713	(72)	184.24%	-6.14%
BUILDING OVERHEAD	205	818	1,091	235	30	(855)	14.78%	-78.43%
DEPRECIATION EXPENSE	<u>216</u>	<u>564</u>	<u>752</u>	<u>209</u>	<u>(7)</u>	<u>(543)</u>	<u>-3.28%</u>	<u>-72.22%</u>
TOTAL OVERHEAD	<u>421</u>	<u>1,382</u>	<u>1,843</u>	<u>444</u>	<u>23</u>	<u>(1,398)</u>	<u>5.52%</u>	<u>-75.89%</u>
TOTAL EXPENSES	<u>219,970</u>	<u>134,739</u>	<u>194,173</u>	<u>253,324</u>	<u>33,354</u>	<u>59,151</u>	<u>15.16%</u>	<u>30.46%</u>
REV OVER (UNDER) EXP	(181,970)	(109,490)	(151,283)	(218,324)	(36,354)	(67,041)	-23.06%	44.32%

Revenue 105.0%
 Expense 104.0%
 Payroll 104.0%
 Insurance 108.5%

UTAH STATE BAR
 FISCAL 2009 BUDGET
 PUBLIC EDUCATION DEPARTMENT

DESCRIPTION	FY	ACTUAL	PROJECTED	FY 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD			2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ
PUBLIC EDUCATION EXP	<u>24,250</u>	<u>5,353</u>	<u>7,137</u>	<u>11,130</u>	<u>(13,120)</u>	<u>0</u>	<u>-54.10%</u>	<u>55.94%</u>
TOTAL PROG/SERV EXP	24,250	5,353	7,137	11,130	(13,120)	0	-54.10%	55.94%
SALARIES	42,541	37,715	50,287	52,298	9,757	2,011	22.94%	4.00%
PAYROLL TAXES	<u>5,318</u>	<u>2,700</u>	<u>3,600</u>	<u>6,537</u>	1,219	<u>2,937</u>	<u>22.93%</u>	<u>81.59%</u>
TOTAL SALARIES/BENEFITS	47,859	40,415	53,887	58,835	10,976	4,949	22.93%	9.18%
OFFICE SUPPLIES	53	272	363	400	347	37	654.72%	10.29%
POSTAGE/MAILING	328	1,507	2,009	2,100	1,772	91	540.24%	4.51%
COPY/PRINTING	8	20	27	0	(8)	(27)	-100.00%	-100.00%
COMPUTER MAINTENANCE	0	197	263	300	300	37	0.00%	0.00%
COMPUTER SUPPLIES	323	27	36	0	(323)	(36)	-100.00%	-100.00%
TELEPHONE/FAX	2,489	1,590	2,120	2,200	(289)	80	-11.61%	3.77%
MEETINGS/CONVENTIONS	0	339	452	500	500	<u>48</u>	0.00%	0.00%
MEMBERSHIP/DUES	400	49	65	100	(300)	35	-75.00%	-100.00%
MILEAGE REIMBURSEMENTS	54	49	65	100	46	35	85.19%	53.06%
MISC GEN & ADM EXP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL GEN & ADM EXP	3,655	4,050	5,400	5,600	2,045	300	53.21%	3.70%
TOTAL EXPENSES	<u>75,764</u>	<u>49,818</u>	<u>66,424</u>	<u>75,565</u>	<u>(99)</u>	<u>5,249</u>	<u>-0.26%</u>	<u>13.76%</u>
REV OVER (UNDER) EXP	<u>(75,764)</u>	<u>(49,818)</u>	<u>(66,424)</u>	<u>(75,565)</u>	<u>99</u>	<u>(5,249)</u>	<u>-0.26%</u>	<u>13.76%</u>

Revenue 105.0%
 Expense 104.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL		FY 2009 BUDGET	CHANGE	CHANGE	% CHG	% CHANGE
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008		2009 TO 2008 BGT	2009 BGT TO 2008 PROJ	2009 TO 2008 BGT	2009 BGT TO 2008 PROJ
LRE	45,000	45,000	45,000	45,000	0	0	0.00%	0.00%
LAW DAY	2,000	1,801	2,000	2,000	0	0	0.00%	0.00%
Committee/Commission	20,000	1,529	2,039	14,004	(5,996)	11,965	-100.00%	0.00%
MEETING FACILITIES	1,418	828	1,104	1,200	(218)	96	-15.37%	8.70%
OUTREACH PROGRAM	20,000	0	20,000	20,000	0	0	0.00%	0.00%
YOUNG LAWYERS	25,000	25,000	25,000	25,000	0	0	0.00%	0.00%
FOOD & BEVERAGE	<u>8,585</u>	<u>9,755</u>	<u>13,007</u>	<u>13,700</u>	<u>5,115</u>	<u>693</u>	<u>59.58%</u>	<u>5.33%</u>
TOTAL PROG/SERV EXP	122,003	83,913	108,149	120,904	(1,099)	12,755	-0.90%	11.79%
SALARIES	21,743	17,896	23,861	24,816	3,073	954	14.13%	4.00%
PAYROLL TAXES	2,718	1,308	1,744	3,102	384	1,358	14.13%	77.87%
INSURANCE	2,354	2,147	2,863	3,049	695	186	29.51%	6.50%
RETIREMENT & OTHER	<u>1,888</u>	<u>0</u>	<u>0</u>	<u>1,954</u>	<u>76</u>	<u>1,984</u>	<u>4.00%</u>	<u>-100.00%</u>
TOTAL SALARIES/BENEFITS	28,703	21,351	28,468	32,930	4,227	4,462	14.73%	15.67%
EQUIPMENT RENTAL	1,219	795	1,060	1,100	(119)	40	18.43%	3.77%
OFFICE SUPPLIES	7	7	9	0	(7)	(9)	18.43%	-100.00%
POSTAGE/MAILING	356	242	323	300	(56)	(23)	-15.73%	-7.02%
COPY/PRINTING	617	590	787	800	183	13	29.66%	1.69%
TELEPHONE/FAX	14	4	5	0	(14)	(5)	-100.00%	-100.00%
PUBLICATIONS - SFSP	0	0	0	0	0	0	#DIV/0!	-100.00%
LEASE INTEREST EXPENSE	80	59	79	100	20	21	25.00%	27.12%
LEASE SALES TAX EXPENSE	28	23	31	0	(28)	(31)	-100.00%	-100.00%
MEETING TRAVEL	322	0	0	0	(322)	0	-100.00%	#DIV/0!
OTHER GEN & ADM EXP	<u>0</u>	<u>156</u>	<u>208</u>	<u>200</u>	<u>200</u>	<u>(8)</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL GEN & ADM EXP	2,643	1,876	2,501	2,500	(143)	(1)	-5.41%	-0.05%
BUILDING OVERHEAD	1,827	1,517	2,023	2,094	267	72	14.63%	3.54%
DEPRECIATION EXPENSE	<u>1,920</u>	<u>1,385</u>	<u>1,847</u>	<u>1,859</u>	<u>(61)</u>	<u>13</u>	<u>-3.16%</u>	<u>0.69%</u>
TOTAL OVERHEAD	3,747	2,902	3,869	3,954	207	84	5.51%	2.18%
TOTAL EXPENSES	<u>157,096</u>	<u>110,042</u>	<u>142,988</u>	<u>160,288</u>	<u>3,192</u>	<u>17,300</u>	<u>2.03%</u>	<u>12.10%</u>
REV OVER (UNDER) EXP	<u>(157,096)</u>	<u>(110,042)</u>	<u>(142,988)</u>	<u>(160,288)</u>	<u>(3,192)</u>	<u>(17,300)</u>	<u>-2.03%</u>	<u>-12.10%</u>

Revenue 105.0%
 Expense 104.0%
 Payroll 104.0%
 Insurance 106.5%

UTAH STATE BAR
 FISCAL 2009 BUDGET
 ACCESS TO JUSTICE DIVISION

DESCRIPTION	F/Y	ACTUAL		F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
FOOD & BEVERAGE	3,862	262	349	370	(3,492)	21	-90.42%	5.92%
SALARIES	49,922	16,224	21,632	22,497	(27,425)	865	-54.94%	4.00%
PAYROLL TAXES	6,240	248	331	2,812	(3,428)	2,481	-54.93%	750.45%
INSURANCE	5,406	0	0	5,757	351	5,757	6.50%	-100.00%
TRAINING/DEVELOPMENT	0	0	0	0	0	0	0.00%	0.00%
RETIREMENT & OTHER	<u>4,334</u>	<u>2,179</u>	<u>2,905</u>	<u>3,022</u>	<u>(1,312)</u>	<u>116</u>	<u>-30.28%</u>	<u>4.00%</u>
TOTAL SALARIES/BENEFITS	65,902	18,651	24,868	34,088	(31,814)	9,220	-48.27%	37.08%
OFFICE SUPPLIES	18	37	49	50	32	1	177.78%	1.35%
POSTAGE/MAILING	49	36	48	50	1	2	2.04%	4.17%
COPY/PRINTING	407	38	51	50	(357)	(1)	-87.71%	-1.32%
TELEPHONE/FAX	147	5	7	10	(137)	3	-93.20%	50.00%
LEASE INTEREST EXPENSE	130	98	131	140	10	9	7.69%	7.14%
LEASE SALES TAX EXPENSE	48	39	52	50	2	(2)	4.17%	-3.65%
MILEAGE/TRAVEL	2,793	0	0	0	(2,793)	0	-100.00%	#DIV/0!
MISC GEN & ADM	<u>284</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(284)</u>	<u>0</u>	<u>-100.00%</u>	<u>#DIV/0!</u>
TOTAL GEN & ADM EXP	3,876	253	337	350	(3,526)	13	-90.97%	3.75%
BUILDING OVERHEAD	3,038	2,524	3,365	3,482	444	117	14.63%	3.48%
DEPRECIATION EXPENSE	<u>3,192</u>	<u>2,302</u>	<u>3,069</u>	<u>3,092</u>	<u>(100)</u>	<u>23</u>	<u>-3.13%</u>	<u>0.74%</u>
TOTAL OVERHEAD	6,230	4,826	6,435	6,575	345	140	5.53%	2.17%
TOTAL EXPENSES	<u>79,870</u>	<u>23,992</u>	<u>31,989</u>	<u>41,383</u>	<u>(38,487)</u>	<u>9,394</u>	<u>-48.19%</u>	<u>29.36%</u>
REV OVER (UNDER) EXP	<u>(79,870)</u>	<u>(23,992)</u>	<u>(31,989)</u>	<u>(41,383)</u>	<u>38,487</u>	<u>(9,394)</u>	<u>-48.19%</u>	<u>29.36%</u>

Revenue 105.0%
 Expense 105.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL		FY 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
PROG/SERV EXPENSES	25,000	15,294	25,000	25,000	0	0	0.00%	0.00%
SALARIES	3,341	5,159	6,879	7,154	3,813	275	114.12%	4.00%
PAYROLL TAXES	418	291	388	894	476	506	113.93%	130.47%
INSURANCE	362	0	0	386	24	386	6.50%	-100.00%
RETIREMENT	290	0	0	302	12	302	4.00%	-100.00%
TOTAL SALARIES/BENEFITS	4,411	5,450	7,267	8,735	4,324	1,469	98.03%	20.21%
GEN & ADM EXPENSES	0	5,320	5,320	6,265	0	945	0.00%	0.00%
TOTAL EXPENSES	29,411	26,064	37,587	40,000	4,324	2,413	36.00%	6.42%
REV OVER (UNDER) EXP	(29,411)	(26,064)	(37,587)	(40,000)	(4,324)	(2,413)	36.00%	6.42%

Revenue 105.0%
 Expense 104.0%
 Payroll 104.0%
 Insurance 106.5%

UTAH STATE BAR
 FISCAL 2009 BUDGET
 TUESDAY NIGHT BAR DEPARTMENT

DESCRIPTION	F/Y	ACTUAL		FY 2009 BUDGET	CHANGE 2009 TO 2008 BGT	CHANGE 2009 BGT TO 2008 PROJ	% CHG 2009 TO 2008 BGT	% CHANGE 2009 BGT TO 2008 PROJ.
	2008 BUDGET	YTD 3/31/2008	PROJECTED 6/30/2008					
SALARIES	2,904	3,857	5,143	5,348	2,444	206	84.17%	4.00%
PAYROLL TAXES	363	295	393	669	306	275	84.17%	69.97%
INSURANCE	314	0	0	334	20	334	6.50%	-100.00%
RETIREMENT & OTHER	252	0	0	262	10	262	4.00%	-100.00%
TOTAL SALARIES/BENEFITS	3,833	4,152	5,536	6,613	2,780	1,077	72.54%	19.46%
GEN & ADM EXPENSES	2,478	1,968	2,624	2,800	322	176	12.99%	6.71%
TOTAL EXPENSES	6,311	6,120	8,160	9,413	3,102	1,253	49.16%	15.36%
REV OVER (UNDER) EXP	(6,311)	(6,120)	(8,160)	(9,413)	(3,102)	(1,253)	49.16%	15.36%

Revenue- 105.0%
 Expense 105.0%
 Payroll 104.0%
 Insurance 106.5%

DESCRIPTION	F/Y	ACTUAL		F/Y 2009	CHANGE	CHANGE	% CHG	% CHANGE
	2008	YTD	PROJECTED		2009 TO	2009 BGT TO	2009 TO	2009 BGT TO
	BUDGET	3/31/2008	6/30/2008	BUDGET	2008 BGT	2008 PROJ	2008 BGT	2008 PROJ.
ABA DELEGATE	<u>9,000</u>	<u>3,396</u>	<u>6,000</u>	<u>9,000</u>	<u>0</u>	<u>3,000</u>	<u>0.00%</u>	<u>50.00%</u>
PROG/SERV EXPENSES	<u>9,000</u>	<u>3,396</u>	<u>6,000</u>	<u>9,000</u>	<u>0</u>	<u>3,000</u>	<u>0.00%</u>	<u>50.00%</u>
SALARIES/BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
GEN & ADM EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>9,000</u>	<u>3,396</u>	<u>6,000</u>	<u>9,000</u>	<u>0</u>	<u>3,000</u>	<u>0.00%</u>	<u>50.00%</u>
REV OVER (UNDER) EXP	<u>9,000</u>	<u>3,396</u>	<u>6,000</u>	<u>9,000</u>	<u>0</u>	<u>3,000</u>	<u>0.00%</u>	<u>50.00%</u>

UTAH BAR COMMUNICATIONS
PROGRAM REVIEW MARCH 2008

Committee

1. Steve Owens – Chair
2. Christian Clinger
3. Mary Kay Griffin
4. Karthik Nadesan
5. Charlotte Miller
6. John Baldwin

Our committee met four times, informally surveyed colleagues, met twice with John Becker (our Bar PR representative), and interviewed (among others) Christine Critchley (Bar staff member who oversees the Utah Bar Journal) and Bill Holyoak (Editor of Utah Bar Journal).

Overview:

Our committee felt that the different communication programs were generally serving their stated purposes with the exception of public relations and public education, which has been recently addressed by separate motion.

Some relatively new communication efforts such as the monthly E-bulletins and real-time, computerized surveys have efficiently and effectively revolutionized how we communicate with our members.

Recent Public Relations/Education Focus

The Bar Commission recently passed a motion implementing this committee's recommended "ramp-up" of these areas. These findings and recommendations are attached to this document. We are pleased that the recommendations are already being implemented, with noticeable changes in just the last three months.

- * Big roll out of referral service, provide info and tools
- * Promote fair and independent judiciaries, enforcing your rights, problem-solvers, standing up for freedom
- * Consider co-sponsoring an Ethics Summit with other professions, including accountants, bankers, and business leaders, to denounce false ideas about what it takes to get ahead. Make it a big press event with high profile speakers.

Website

- Most significant communication tool available to different constituencies.
- Crowded: Consider fewer, simpler, broader links, all on 1 page, streamline, less cluttered, currently too many choices, users have short attention span
- Keep current: Bar Journals, leadership, materials—constant upkeep
- Needs basic referral service for public, specifying who has agreed to accept reduced hourly rates; info on how to hire a lawyer (Being implemented)
- Retain independent designer to evaluate site with ideas to simplify it (James Roberts? U of U grad students?).
- Slow, error-prone searching of past Bar Journals—needs to be quick and seamless.

Bar Journal

- Effective, 6 is the right number, needed as tangible connection to members
- Better searchability on Web: See above
- Highlight/profile members involved in their community, Bar Commissioners, Section Chairs, new judges: "5 Questions For [Member]" with photo or "Lawyers in the News"
- Place current Bar Commission photo once/year to let lawyers get to know them.
- Perhaps survey other states' Bar Journals and include great articles from them.
- Promote website
- Keep practical, not law review
- On specialized articles, have short executive summary
- Send copies to all legislators, members of the Press, the Governor's office?
- Blog where members can comment on articles.

E-Bulletins

- Effective: Last bulletin, 1800 opened it, 200 clicked on a link, others scrolled down
- Consider it all on one page, with quick message from President and links to other texts/areas of interest
- Have it be from Bar President (already implemented)
- Have reply email a click away for feedback (already implemented).
- Personally write to active lawyers for whom the Bar has no email, indicating that essentially all Bar communications except for the Bar

Journal and licensing forms will now be sent electronically, and requesting an email address with a postage-paid reply envelope. (10-15%)

- Reference new Ethics & Advisory Opinions in one sentence, w/ click to full opinion
- Link to recent favorable newspaper articles: "Lawyers in the News"

Surveys

- Survey monkeys have been extremely effective; recent survey of group benefits had 550 replies with 657 individual comments for almost no cost.
- Consider extremely short email surveys every other month (2-3 questions, with opportunity to add comments) on various matters such as, "Do you find the Bar Journal helpful? Yes/No. If not, how can it be improved?"
- Bar President lunches once per month, with random invitations to 15-20 lawyers.

Government Relations

- Current breakfast, class with legislators, meeting with governor and legislative leadership all effective
- Letters to legislators from individual Bar members that are ready to print on letterhead. (Implemented)
- Have John T. Nielsen groom/train a replacement for when he retires (in next 2-3 years?)
- More casual communication with legislators outside of the legislative session, including email and phone calls from Bar Commissioners.
- Involve division/section heads and local leaders in developing relationships

Other Constituencies

- Supreme Court lunch with Bar Commission once/year.
- Monthly Bar Commission lunches with different sections/divisions/counties
- Roll out new referral service: "Need a lawyer? Go to utahbar.org."

UTAH BAR
PUBLIC EDUCATION COMMITTEE REPORT 11/07

I. Committee

1. Steve Owens – Chair
2. Christian Clinger
3. Mary Kay Griffin
4. Laurie Gilliland
5. John Becker (Bar's PR)
6. John Baldwin (Staff)

II. Impressions

1. Our public education efforts for the last several years have been minimal, sporadic, and reactionary.
2. We need to be consistent, integrated, and proactive. Our members' good work does not get told unless we do the telling. We need to engage the public to let them know how lawyers can help them and promote the good things the Bar is doing.
3. Our members expect the Bar to stand up for lawyers and help establish a good impression and image of lawyers.
4. Public Education efforts are consistent with our Vision and Mission.

III. Recommendations

1. Implement Communications Planning Guide with a \$25,000 line item in annual budget.
2. Help roll out the Bar Website's Referral Service that goes into effect on July 1. (Need a lawyer in your area and specialty? Go to utahbar.org.)
3. Promote
 - i. a fair and independent judiciary,
 - ii. the role of lawyers as problem-solvers,
 - iii. helping the public find legal sources, and
 - iv. standing up for your freedoms.

RECEIVED

OCT 18 2007

EPPERSON RENCHER & OWENS

1500 Tomahawk Drive
Salt Lake City, Utah 84103
Telephone: (801) 359-0246
FAX: (801) 359-0248

October 15, 2007

Mr. Stephen W. Owens
Commissioner
Utah State Bar
c/o Epperson Rencher & Owens
The Crandall Building
10 West 100 South
Suite 500
Salt Lake City, UT 84101

Dear Steve:

It was a pleasure to talk with you and the members of your committee about public opinion regarding attorneys, the profession and the Bar. As we discussed, we have assisted the Bar over the years with public and media relations, some years aggressively and during some periods without much activity. In past years, we have implemented a number of communication programs (Children's Guide to Justice, Marbury vs Madison, Dialogue on Freedom, "Did You Hear the One About the Lawyer?" and Brown vs The Board of Education).

Since our meeting, I've had time to review the Dan Jones analysis of the focus groups they conducted for the Bar in 2002, as well as the ABA report of the public perception of lawyers. The two reports essentially make the same point: The legal profession does not get high marks. This is nothing new and we don't need to dwell on the rankings or the reasons. But I do believe that the good work done by members of the Bar does not get told unless we do the telling.

The Bar is the primary source for information about lawyers and can convey constructive information and positive consumer education on a consistent, long-term basis which will go a long way in offsetting negative perceptions. I think it is important to continue publicizing Bar Awards, Annual Elections, Law Day, Pro Bono Awards, Minority Bar Activities and Young Lawyer Section Events, but there needs to be a component which clearly serves the public interest.

Steve Owens, page 2

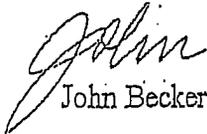
The best results will come from publicizing good programs designed to help the public with access to justice. I would recommend you direct your PR resources to telling Utahns how they can locate an attorney in their area with the expertise required. Hopefully, this will be easily done on-line and would include suggestions on how to work effectively and efficiently with legal counsel. Secondly, I think it is important to tell the public about the pro bono service provided by individual lawyers, by law firms and by the Bar and its committees and sections. There are abundant examples but they are seldom told.

The Courts have a stake in this, too, and I would encourage the Bar to work cooperatively with them and others who will benefit from an improved perception of the legal system. A unified communication program is in the best interest of lawyers and the public.

I have developed and attached a Communication Planning Guide which we could use to begin our discussion. Please let me know if you'd like to meet prior to the November Commission meeting to make revisions.

With clear goals, long-term objectives, and consistent messages, I think we can improve the public perception of Utah attorneys and the Utah State Bar. I look forward to working with you and the Bar staff.

Sincerely,


John Becker

Utah State Bar
Communication Planning Guide

December - January	Meet with Owens Committee and Bar staff to determine and refine message, target audience, & budget
January	Research and develop positive stories regarding the Bar's outreach into underserved populations and attorneys who are doing extraordinary volunteer/pro bono work; develop press interest in Tuesday Night Bars and new Southern Utah Community Legal Center
February -- March	Work with Mid-year Committee to determine newsworthy elements of Mid-year meeting; prepare releases on mid-year awards
April	Create press attention for Law Day and Mock Trials Coordinate press on the anniversary of 'and justice for all' campaign, demonstrating Bar's support of pro bono and low cost services for underserved
May - August	Develop consumer information on locating and working with an attorney, including information on low cost legal services Plan a series of statewide meetings with Bar leaders and members of the media, along with discussion of forthcoming Op Ed on access to justice
July	Statewide release of new commissioners and officers
August-September	Write series of Op-Eds for papers around the state regarding Bar's commitment to providing access to justice for everyone
October - November	Publicize the activities of the Minority Bar Association Work with SLC Community Legal Center to "burn their mortgage five years after occupancy

Utah State Bar Operations Review, Admissions Subcommittee

Subcommittee Members: N. Alder, S. Sabey, S. Pugsley, K. Worthen, H. Chodosh

May 1, 2008

Conclusions

From Our 2007-2008 Admissions Operations Review

Written by N. Alder

Contributed to by all Subcommittee Members

Submitted to the Board of Bar Commissions on May 30, 2008

The notes, observations and discussion from the Admissions Operations Review Subcommittee are attached to this report. Additional work (that does not appear in the notes) and conversations, interviews, and observances, also took place. The subcommittee met, interviewed staff, directors, Bar Commissioners, admissions committee members, exam graders, recent admittees, volunteers, and leaders. We also observed the February '08 Bar Exam.

Admissions receives an A grade. It is in excellent shape and under very good leadership at the present time.

The following conclusions are areas that the subcommittee felt needed to be addressed. We recognize that the Admissions Department, the Admissions Committee, and the Bar Commission are continuing to address many of the concerns and issues that have been documented in our committee's notes.

This report is intended as final conclusions to our work.

1. Tremendous Strides in Admissions: The Utah Supreme Court governs the practice of law, including admission to the practice of law. Therefore, all admissions policies of the USB are approved by the Utah Supreme Court. Admissions Department employees are running the admissions program for the Utah Supreme Court. If it chose to do so, the Supreme Court could administer the admissions program as a function of the Administrative Office of the Courts. Some states do it that way. However, to achieve efficiencies in administration, and for other reasons, the Supreme Court has designated admissions as a program that the USB is to administer. The USB has done so for a very long time and is presently in the best position that it has ever been in with regard to admissions policies, programs, administration, volunteers, and program efficiencies. Recent changes to admissions policies, notably an increase in the passing score requirement and the adoption of two MPT questions in place of some essay questions, are evidence of the Court's intimate involvement in and understanding

of the Utah Bar admissions policies and operations. Without doubt, the admission policies, program and administration are vastly improved over the previous decade. Tremendous improvements have occurred over the last seven years, in particular, a direct result of Supreme Court leadership, Bar Commission efforts, decisions, and proposals to the Court, the Admissions Committee's vision and direction in bringing about proposals, and also because of bar staff's daily endeavors, administration, and operations. In particular, the work of Joni Seko, the first attorney director of admissions at the Utah State Bar, is a significant reason why the admissions program has vastly improved. Ms. Seko has sought out opportunities to reform and improve admissions policy, programs, and efficiencies. She has directed an improvement agenda the last seven years and is to be commended for her work.

Recommendation No. 1: Continue to strive to maintain all of the current strengths and positive aspects of the program while also finding ways to improve the overall admissions program. Recognize the tremendous effort of leaders, volunteers, staff, administrators, and the Court in improving the overall program improvement over the last seven years.

2. **Strong Status Quo, Potential for Additional Improvement:** While tremendous strides have been made over the last seven years, and great credit is given to the admissions program, its director, and the volunteers who serve on the Admissions Committee and who help administer admissions programs, including character and fitness reviews and bar exam grading, among other areas, this review subcommittee found areas where additional improvement can occur. The Admissions Department and the Admissions Committee are seeking improvement on their own, and finding ways, without necessarily being asked or directed, to enhance their admissions operations. Ms. Seko and bar volunteers involved in admissions have become well acquainted with national efforts, particularly effective state bar initiatives, national trends and reform agendas, studies, experts, papers, and other work in the field of admissions. The Admissions Committee is fully functioning, has top lawyers as members, meets regularly, has excellent leadership, and is jointly seeking improvements to the programs it helps direct. The relationship between the Committee and the admissions staff is excellent. Two voting Bar Commissioners sit on the Admissions Committee and are able to coordinate and communicate efforts between the Committee and the Commission. The review subcommittee encourages all of the positive aspects of the status quo to continue. We encourage staff and volunteers to continue their excellent working relationship, their reform agenda, and their sensitive yet professional approach to working with student applicants, including those who miss deadlines, come in for character and fitness, appeal, and who otherwise fall outside the norm. Professionalism at every level of the admissions program is expected, and, we believe, generally achieved.

Recommendation No. 2: Continue to appoint two voting Commissioners to the Admissions Committee to enhance the effectiveness of the Admissions

Committee and ensure close coordination between the Committee and the Commission. The Admissions Committee and Admissions Director should continue to seek ways to improve the overall admissions program, the appeals and review processes, as well as other areas to improve, and continue to meet regularly as a committee of the whole, continue to learn of efficiencies in other state bars and admissions programs, as well as national offerings, and continue to find ways to enhance the volunteer experience for Utah graders and committee members, and explore ways to enhance Utah admissions policies and practices. Admissions Committee and Staff should continue to be experts in the field of admissions in order to be in a position to advise decision makers on best practices, best policy, and best programs.

3. Grading: Grading the exam is an area where improvement can occur, particularly in recruiting, retaining, motivating and honoring experienced and valuable graders. Unfortunately, there is an accepted practice of allowing a substitute grader to take a regular grader's place if that regular grader is unable to attend. The consistent, committed and experienced grader is what the Admissions Department and Admissions Committee want (and need) to achieve. The office does the best it can to motivate, encourage and retain its regular graders. This task falls to Ms. Seko, generally, as she ultimately selects and retains graders. USB graders are volunteers. Currently there is no recognition for graders from the Utah Supreme Court. Little recognition (meal during grading, hand shake, pat on the back, verbal thanks) comes from the USB. No CLE is given for grading. Those who grade do it purely as a way to contribute to the profession. The Court has expressed some interest in becoming involved in the appointment of graders (for three year terms) and in honoring USB graders as a means of assisting in the recruitment, retention, and motivation for experienced graders to grade. The thought is that if the Court is more involved in the appointment of graders, that it will be more prestigious to be a grader, and that fewer graders will be inclined to skip a grading opportunity or send a substitute. The Court's involvement could be as simple as a letter of appointment. The Court would not be involved in any administration, but the letter of appointment would go a long way in enhancing the stature of bar examiner and we believe would help motivate graders to take their commitment seriously and thus not send substitute graders. Admissions could also stop allowing substitute graders. This is an area that can be studied and proposed. The Admissions Committee can, if interested, send this proposal to the Commission and then to the Supreme Court. Other states pay graders. It was not felt that this would be necessary or practical in Utah at this time. The volunteer spirit is strong in Utah, however, the realities of the practice of law make it such that certain bar members are burdened when it comes to providing volunteer hours year after year. Standards are also needed for when substitute graders are appropriate, and how many years in practice are acceptable for a substitute grader. In general, we want top members of the bar, who are interested in volunteering their time and who will commit to being a grader, to grade for as many years as they can afford. An increase in the Admissions Department budget would help to send graders to national conferences on

grading, to bring in grading experts/consultants, to educate local graders, and to upgrade the image and professional experience of being an admissions volunteer. Additional funding to admissions could allow for more Court involvement or coordination, including recognition by the Court, certifications, appointment letters, and the like. It may be necessary in future years to adjust the exam fee, and other fees, to pay for improvements to grading.

Recommendation No. 3: Enhance the stature of Utah's Bar Examiners.

Eliminate the use of unqualified and inexperienced substitute graders. Establish guidelines for when a substitute is allowed. Formulate a roster of approved, Court-appointed Bar Examiners. Find additional ways to recognize, motivate and cultivate experienced and valuable graders. Improve the quality of bar examination grading through the use of volunteers before recommending a budget increase as a means of compensating and motivating graders.

4. Late Fees: Exam applicants continue to pay late fees and penalties, much to the admissions office's surprise and confusion. Tremendous efforts are made by the admissions office to educate students at the U and the Y (as well as to applicants over the phone, via correspondence and the website), the strict nature of exam application deadlines. The Committee felt that the two area law schools need to better educate and encourage their students to make earlier and more cost effective decisions. Much of the staff's time is taken up by applicants calling for extensions. The staff cannot give extensions, but applicants try and try to find ways to obtain these. Law schools must educate students that the exam process is one in which no extensions are allowed. Efficiencies need to be realized in this area. Students paying late fees become discouraged, spend time complaining or asking for waivers, and may become affected by a negative experience with the Bar.

Recommendation No. 4: Find ways to help applicants reduce their recent dependence on late fee payments.

5. Increased Office Work, Potential Need for Additional Staff: There is little doubt that the admissions program of today is much busier than the office of seven years ago. More applicants are taking the exam. The July exam has moved off site due to the large numbers of exam takers which brings its own unique set of work, coordination, and problems. The February exam may someday be moved off site, as well. Much of the director's time is consumed with legal-related issues, writing letters to applicants, explaining decisions, preparing notices, listening to requests by applicants, explaining admissions processes, preparing committee reviews and materials, making legal decisions related to applications. The director has a full time staff assistant. Recently, the program took on a part time clerical assistant, as well. In order to respond to the increased work load, the Admissions Department is considering expanding the role of the part time assistant. It would also be helpful if a part time lawyer (perhaps shared with another department) could assist the director and develop expertise in certain

areas (i.e., bar exam administration, etc.) and allow her to handle legal matters at the director level. In other words, the program continues to grow. The Bar's Executive Director and the Admissions Director need to monitor, manage, and direct the program's growth and administrative staff needs. It is important that the quality of the office's work not suffer under the growth of applicants and exam takers. Again, efficiencies need to be realized in this area. Decisions need to be made about how much time-consuming interaction with applicants/appellants is appropriate, whether Ms. Seko must handle all or most of the communications, whether standard responses are appropriate, or whether tailored communications continue to be the most appropriate way to handle matters. With technology and internet/email communications the norm, it is possible that this is an area where efficiencies can be realized.

Recommendation No. 5: Admissions needs to continue to find ways to be cost-effective, efficient, and proficient at its complicated and multi-layered web of important work, from administration, to mass communication, to individual circumstances communication (both written and verbal), to review of different requests, to character & fitness review, to appeals and procedural review, to policy making and committee work, to motivating volunteers, to maintaining its programmatic efforts, to improving its operations, and ultimately to an ever-in-demand bar examination and admission, among other things. In an era where funding is limited but demand for services is high, we recommend that continued effort be made to seek incremental and overall improvement to the delivery of service and the staffing of said delivery. Admissions is the front door to the Bar and the profession. Admittees will likely embrace the profession in a positive way if their first experience with the Bar is a professional, well-communicated and sophisticated one.

6. Financial Issues: Fees for the bar exam and other application-related items have not been increased in several years. The Admissions Committee has considered proposing fee increases in several categories, i.e., bar exam application fee, attorney exam application fee, disbarred attorney reinstatement fee, and other fees. The Admissions Director (frequently) and the Admissions Committee (regularly) analyze the Admissions Budget. The Bar's Executive Director and the Admissions Director work together on the financial aspects of running the Admissions Department. Likewise, the Bar Commission regularly analyzes the Admissions budget. The admissions operations and other financial information is made available on the Bar's website. While it has been anticipated that a request to the Supreme Court was likely to occur on various fees, the admissions budget has remained in the black the last several years, particularly due to an increase in the number of late fees paid by applicants, as well as an increase in the number of applicants altogether. The Admissions Program has been directed to be self-sufficient. It must support itself from its own revenue, namely admissions fees. The admissions operations may not take money from other sources within the Bar, i.e., licensing fees, CLE revenue, or other generated income. In order to improve its operations, additional revenue may only be sought through higher fees

for the bar exam and for late fees, etc. The last few years have been such that the admissions program has held off making a request for increased fees. Such a request may come in future years, however. The Admissions Committee and the Admissions Department are encouraged to closely study these issues, monitor financial needs, and make appropriate requests that will improve the long term function of the admissions operation.

Recommendation No. 6: In understanding its overall budgetary needs and with consideration for the improvements and costs that are necessary to achieve its goals, Admissions should examine its overall approach to all fees and assessments, and prepare a report to the Commission about each fee and assessment, and thereby recommend to the Commission which fees and assessments should be increased. The Commission should then present to the Court the fees and assessments that it proposes to increase and to what amount.

7. Character & Fitness: This is an area where great improvement has taken place. The Bar has an excellent C&F Committee. This Committee sees little turnover among its volunteer members and has attracted superb lawyers who take the C&F role very seriously. The Admissions Office spends a lot of effort preparing materials for C&F review, thus allowing these volunteers to focus on the task at hand. C&F is chaired by two excellent, and long-running leaders in the bar and admissions policy. One issue that continues to somewhat puzzle the Admissions Department is the issue of law school/bar relations. For example, C&F believes that law schools have a responsibility to inform C&F of problematic behavior, ethical lapses or infractions that reflect on C&F's consideration for character and fitness to practice law. Law schools look at the relationship differently, and approach giving out information with some amount of caution. For example, each bar applicant needs a Dean's Certificate in order to apply to the bar. This is usually one of the last items to appear in the process of applying to the bar. The Admissions Director is trying to find ways to obtain these certificates earlier in the process, and also to obtain information as to why certificates may be reluctantly given. Law schools can (and should) do a better job of educating their students on the need for moral character and fitness during law school. Law schools do not screen students for character and fitness. For example, law schools should tell first year students to resolve potential character and fitness issues now, as opposed to later. One such issue is unpaid debt. Students may not know that unpaid medical bills, consumer debt or other obligations (not student loans, however) may trigger a C&F review. If not resolved early, the unpaid debt red flag may distract an exam taker from studying effectively for the exam. These kinds of issues need to be fully presented to students early on in their legal education.

Recommendation No. 7: Work with the two area law schools to educate deans, advisors, school leaders, and students on the rigor of character and fitness so that students, in particular, learn earlier in their legal careers the importance of this aspect of admission. Advertise this fact in all related communications. Provide

specific examples of problem areas (i.e., unpaid debt) and ways to avoid or alleviate review. Help applicants gain a greater appreciation for the scope, purpose and importance of Character & Fitness. Work with law schools to gain better access to information they hold regarding problems presented by certain applicants. Continue to improve and strengthen the Character & Fitness experience. Continue to maintain the strong Character & Fitness Committee.

8. Communications: The Admissions Department is trying to find ways to better communicate with applicants. Much of the staff's time is spent answering questions on the phone. For example, applicants will call to find out if the staff has received their release (to use a computer during the exam) that hopefully arrived in the mail. The Admissions staff is looking into an automatic notification system, an email, or a web posting, that will show the applicant where its application is in the process. There is so much anxiety tied up with the application process and the exam itself. Anything that can educate, calm, and relax the applicants will go a long way in building confidence and helping the staff perform its work more efficiently.

Recommendation No. 8: Find ways to make communications more efficient from a staff point of reference while maintaining the importance and dignity of individual response and the professional handling of each case. Admissions should focus on educating applicants and potential applicants of the myriad of questions and problems ahead of time, thus relieving staff of some of the need to respond later on. Having said that, this will likely continue to be an area of effort even if communications are improved. The application process will continue to be a source of stress and anxiety. Find ways to build bridges between bar members and applicants so as to alleviate the simple stress created by just having to take the bar exam.

9. Survey: The review subcommittee believes that a survey to bar applicants, exam takers and others who have interaction with the admissions programs (i.e., graders), if narrowly tailored and succinctly written, could be a very useful tool for improvement. Recently, the Bar sent an electronic survey to member relating to member benefits, technology, insurance matters, and other issues. The information received from members who have filled out those surveys is valuable. This kind of information will only help leaders in the admissions arena achieve even more success.

Recommendation No. 9: Implement a simple online survey (i.e., SurveyMonkey) to bar exam applicants and takers to elicit productive and insightful comments and responses about how to further improve the bar application and examination experience. Member Benefits recently did a survey such as this. Other Bar departments have utilized this service to more effectively understand their work as perceived by members. Include in the survey pool those who go through appeals or C&F reviews.

10. Leadership: The review subcommittee commends the Court for its leadership in the area of admissions, as well as the Admissions Director, Ms. Seko, her staff, the Admissions Committee, admissions volunteers, and the Bar Commission and its Executive Director and General Counsel for showing leadership in the area of admissions. The successes of the last seven years are exciting. However, there remains room for improvement. Everyone involved in admissions needs to refocus their efforts to further improve the admissions experience for volunteers, applicants, appellants, staff and leaders. Excellent admissions must remain a relevant and important aspect of bar operations and priorities. The Commission is encouraged to review this important core function of its mission every other year. The Commission should encourage the Admissions Committee to generate new proposals and monitor financial and operational needs on a continual basis. The Bar President should always appoint two voting Commissioners to the Admissions Committee to further enhance the stature and effectiveness of the Admissions Committee. Bar leaders should help recruit and retain graders. The Court is encouraged to become further identified with admissions as one of its areas of interest in regulating the practice of law, and likewise encouraging the Admissions Committee and Department to bring proposals to it through the Bar Commission and the Bar's General Counsel. Incremental change leads to monumental change. Admissions is not broke, so there is no reason for monumental "fixing," however, there are many areas of opportunity (i.e., technology, communications, etc.) and need (volunteer grader improvements) that admissions leaders can focus and propose smaller-scale changes.

Recommendation No. 10: Make admissions a constant priority, via reviews, appeals, agenda items, proposals, recruitment, enhancement, financial commitment, and overall effort, for Bar and Court leadership.

Program Review
2007-2008

Prepared for:
President V. Lowry Snow & Utah State Bar Commissioners

MEMBER BENEFITS

Blomquist Hale
Casemaker
Lawyers Helping Lawyers
Malpractice Insurance - Marsh Affinity Group

Marsh 13, 2008

Prepared by:

Member Benefits Sub-Committee

Curtis M Jensen
Rodney G. Snow
Felshaw King
Sharon Andersen
Connie Howard

COMMITTEE ASSIGNMENT:

In March of 2003 the Bar Commission performed a Sunset review on the Member Benefits Program. At the conclusion of their review it was the Commission's recommendation that Member Benefits should focus on valuable services from committed vendors, enhance revenue opportunities and increase members awareness of the available benefits. On a case-by-case basis, the Commission has funded programs they feel are important in accomplishing the mission and purpose of the Bar.

Our Committee's task was to review the following Member Benefits programs, *Blomquist Hale, Case Maker, Lawyers Helping Lawyers and Marsh Affinity Group Services*, and then to provide an assessment as to the effectiveness of these programs in accomplishing their objectives and any suggestions for improvement of the same. In conducting our review and assessment of these programs we focused on the following:

- How does the program work?
- What are the program goals?
- How does the program fit within the Court's Rules for Integration and Management and the Mission of the Bar?
- Is the program accomplishing its goals?
- Is the program operation efficient?
- How can the Program be improved.

As part of our review and assessment process, we interviewed the following individuals: Brooke Millard, Chair, LHL & Shannon Johnson, LHL Coordinator; Grant Clayton, Blake Miller & Denise Forsman, Professional Liability Insurance Benefit; Sean Morris, Blomquist Hale; Lincoln Mead and Connie Howard, Casemaker. In addition, the committee also reviewed supplementary materials provided by the program administrators, which included: (1) details as to the program's operations, programs goals and objectives, (2) stats and data as to bar membership usage, and (3) The programs self assessment as to performance and any assistance they would request from the Bar. Finally, our review was assisted by the Bar's 2008 Utah State Bar Survey of Group Benefits. A full copy of this survey and the applicable responses have been included as part of this report.

This report is submitted to the Bar President and Commissioners to assist them in determining if the programs should continue in their present form, whether the costs are appropriate and what recommendations we have for improvement.

Respectfully,

Committee Members:

Curtis M Jensen
Rod Snow

Felshaw King
Sharon Andersen

Connie Howard

COMMITTEE CONCLUSIONS AND RECOMMENDATIONS:

BLOMQUIST HALE:

The committee recommends continuation of this program with funding, but only after due consideration of the following conditions:

1. Confusion still appears to exist as to the specific scope of benefits provided and how they are administered. Perhaps this is simply a communication issue and not a substantive one. B.H. should be clear with Bar Staff and Bar Membership about the specific scope of benefits they cover. Initial Screening should better identify whether the B.H. provides group can assist with the member's need or whether a referral at an early stage in the therapy is better for the long term care of the member. B.H. should better communicate with Bar Membership as a whole about the type of services available. B.H. should redefine its scope of services in its manual to clarify that it is willing to work with the bar members stress related issues including depression.
2. The Bar should explore and address with B.H. a more appropriate fee structure based upon historical usage and projected usage, with the possibility of considering an adjusting fee schedule (graduating or flat) based upon such usage. Concerns were raised regarding the percent of usage that was predicted (15%) verses actual usage (2.29-4.31%). The committee does recognize the recent efforts on behalf of the Bar and B.H., which have increased usage for 2008.
3. More frequent reviews with the principals of B.H. is needed to assist with interim monitoring of its program services, goals, and costs.
4. More effective communication is needed between B.H. and L.H.L so that both programs are running efficiently and utilizing cross referrals.

According to the Utah State Bar Group Benefit Survey, 75% of those surveyed were aware of B.H. and the majority of those responded that such services should continue. According to B.H. internal monitoring they show a 90.63% of those treated, who responded to the survey, indicated that the services provided by B.H. were Good-Excellent.

CASEMAKER:

This program meets the overall goals and continued funding is recommended. According to the Utah State Bar Group Benefit Survey, over 75% of those surveyed were aware of Casemaker with favorable responses nearly doubling unfavorable responses. Recent stats from the bar office reveal that over 8000 attorneys and paralegals have account access to Casemaker. The bar office is averaging over 45 Casemaker support requests per week. The website is averaging 600 visits per day. We were informed that Casemaker was recently purchased and it is the intent of the acquiring company to take Casemaker to a level of performance comparable to Lexis or West.

LAWYERS HELPING LAWYERS:

This program meets the overall goals and continued funding is recommended. According to the Utah State Bar Group Benefit Survey 95.9% of those surveyed were aware of this program, with 75.6% of those responding that the Bar should continue to assist with funding. This Committee recommends to the bar to continue working closely with LHL and assist them with communicating the availability of these services to those in need, by encouraging self referrals, colleague referrals and court referrals. However, the Committee recommends that more effective communication be implemented between B.H. and L.H.L. so as to utilize more cross referrals and so that both programs compliment each other's strengths. At a minimum, the Bar needs to monitor closely both LAPs to make sure each program is functioning efficiently and to assist where necessary in communicating to Bar Membership the availability of such programs and in coordinating efforts between the respective programs so duplication of services do not become an issue.

MARSH AFFINITY GROUP ENDORSEMENT:

This program meets the overall goals and continued endorsement is recommended based upon Marsh's maintaining the following:

1. Marsh and its underwriters continue to maintain its current high ratings and financial strength.
2. Marsh and its underwriters continue to offer competitive packages with affordable rates, broad benefit coverage, efficiency in which claims are handled and etc.
3. Marsh continues to work closely with the bar to target and market insurance coverage for every member of the bar and where possible, to provide appropriate discounts to newly admitted, solo practitioners and small firms.
4. Marsh provide full disclosures to the Bar regarding annual reports, gross and adjusted collected premiums, and losses paid and incurred.
5. Marsh continue to support and encourage where advisable insured members' utilization of the L.A.P. programs, thereby mitigating further loses and reducing O.P.C. referrals.
6. Marsh continue to maintain its web-site, risk analysis assessments, and other such services and marketing to assist the Bar and its Membership with communication about professional liability coverage questions and accessibility to information from persons who give a timely response.
7. To be the leader and standard bearer of all Liability Providers.

Utah State Bar Pro Bono Program

The Utah State Bar's Pro Bono Program has within the last few years changed its focus. The new focus of the Pro Bono Program is to Recruit, Retain and Reward attorneys for their pro bono efforts. Recruiting is the effort to build and maintain a vibrant list of volunteer attorneys. A number of ongoing efforts occur in this area including use of the website, mailings, phone calls and signup sheets at the Bar offices and Bar events. Retain is the efforts to help support pro bono lawyers with CLE, legal forms and other resources to simplify their efforts in providing direct service to clients. Reward is the efforts to recognize pro bono lawyers for their contributions. These efforts come in many ways, including our annual Pro Bono Lawyer of the Year Award presented at the Fall Forum each year. Additionally, those recognized pro bono attorneys are extended a ½ price discount registration to the Fall Forum.

These modifications shift resources towards pro bono lawyers, while transitioning case placement and direct client interaction back to the legal service agencies. The Bar made the decision to shift focus for a number of reasons, the primary reason being that we have much more expertise on the lawyer side of pro bono than on the client side. Placing cases and dealing with clients drained the pro bono resources meant for assisting lawyers. The result was a stale list of volunteers and an inefficient approach to handling clients.

In part, these changes are tied to the Pro Bono Peer Review conducted by the ABA in early 2005. This review was requested in partnership with Utah Legal Services, following an audit from their primary funding source, Legal Services Corporation.

The second and probably most significant reason for increased emphasis/focus on pro bono is the recent formation of the Access to Justice Council. The Utah State Bar has long been involved in encouraging access to justice activities throughout the state. In 1996 the Utah State Bar Access to Justice Task Force produced a report that examined the access landscape; reviewed the resources, defined the needs and issued a number of recommendations. Over the past decade, most of those recommendations have been implemented to some degree by the various entities involved. The Access to Justice Council appointed by the Utah Supreme Court is charged with ensuring long-term involvement by the Bar and the various involved entities. The Bar has assisted in defining this group made up of judges, lawyers, and lay members of the community and driving its creation. One of the defined roles of the Council is reserved for the President-Elect of the Bar on an ongoing basis. In addition the Bar plays a direct role in the general access to justice initiatives via the Pro Bono Project.

I. Pro Bono Projects

Pro bono cases the Bar still places:

- Habeas Corpus Petitions: These cases are referred to the Bar by judges.

- Judge Advocate General (JAG): This program is designed to assist military members who are on active duty to keep them from having default judgment entered against them.
- Individuals who are conflicted out of Utah Legal Services, Legal Aid Society of Salt Lake or Disability Law Center. Usually deals with cases where abuse is present.

Tuesday Night Bar

The Young Lawyers Division of the Utah State Bar sponsors a free legal clinic called Tuesday Night Bar. Volunteer attorneys give one-on-one consultations to individuals. Individuals come to the program with a variety of assistance needs. Some only need questions answered about their issues, some need guidance on how to proceed while others may need further assistance and be referred to an attorney on the Tuesday Night Bar Referral List. The attorneys on the Referral List have agreed to do an initial 30 minute consultation for \$30.00.

There are numerous additional Tuesday Night Bar efforts across the state. Please refer to the list attached.

Elder Law

The Committee on Law & Aging sponsors lunch hour consultations to senior centers around the valley staffed by volunteer attorneys.

Clinics

There are many clinics around the state for individuals to receive assistance. You can find them on the Courts website at <http://www.utcourts.gov/howto/legalassist/>.

The Bar in partnership with ULS is pursuing and building more practice-specific clinics for delivering pro bono services. The clinic model offers a desirable pro bono opportunity for lawyers and a means for helping a greater number of clients with the same amount of resources and volunteers.

Website

The Bar's website has a pro bono section with expanding information for lawyers and clients. This can be found at <http://www.utahabar.org/probono/Welcome.html>.

Attorneys may sign up to volunteer online at http://www.utahabar.org/probono/volunteer_form.html

Records from 2001-2002 indicate that 72,245 pro bono hours were contributed by members of the Utah State Bar, with additional financial contributions totaling \$104,497. The latest figures for 2007 show that Bar members donated 150,844 hours of pro bono time, more than doubling the reported numbers from six years earlier. The financial contributions also increased in 2007 to \$144,626.

A. Program Resources

1. Personnel

The program includes (approximately) 2 Part-time employees. Duties are shared between the Director of Group Services who sits on the Access to Justice Commission and the Pro Bono Coordinator who handles Tuesday Night Bar and any day to day items.

2. Budget / Revenue

This program has a \$45,073.00 budget, \$5,621 to cover costs for Tuesday Night Bar and the remainder for the Pro Bono Department and Access to Justice to cover staff time, other direct costs and overhead.

B. Policies & Procedures

With a few defined exceptions (Conflicts, habeas, etc.), case placement is handled by the partner legal service agencies. Clients who make direct requests for pro bono lawyers are referred to these agencies for proper financial and case screening

C. Pro Bono Award

Annually the Bar gives a Pro Bono Lawyer of the Year Award at the Fall Forum convention.

II. Access to Justice Council

This section defines the organizational structure for the Utah Access to Justice Council, a joint effort of the Utah Supreme Court, "AND JUSTICE FOR ALL," and the Utah Bar Foundation. Information about the Council follows below:

Organization: The Council is a dba of "and Justice for all."

Purpose: The Utah Access to Justice Council is a group of community members who are committed to identifying gaps in legal services, prioritizing the needs throughout the state and locating funding to help fill the needs of legal services for the poor and disabled.

Charge: The Council is established in recognition of the need to expand access to civil legal representation for people of low to modest means. There is a specific focus on barriers faced by individuals with disabilities, ethnic and racial minorities, rural residents and the elderly.

The Council is charged with the following goals, purposes and responsibilities:

- 1) Identify and assess current and future civil legal needs, existing programs and gaps in service.
- 2) Foster coordination within the civil legal services delivery system and between legal aid organizations.
- 3) Review service delivery methods, policies, and court rules as they pertain to access to justice issues.
- 4) Educate the community regarding identified gaps in equal access to the legal system.
- 5) Monitor the effectiveness of the statewide legal service delivery system, as well as periodically evaluate the progress made by the Council in increasing access to justice.
- 6) Review existing resources for access to justice, including both funding and volunteer efforts. Explore new resource options and ideas and help coordinate efforts to secure new resources. Recommend priorities to appropriate entities for allocation of resources.

Officers: The Utah Supreme Court, Utah State Bar, and legal service providers jointly appoint the Council's members. An Executive Committee governs the Council.

Membership: Council members serve staggered terms of one or three-year terms. The Council's membership is broadly representative of various stakeholders in the "access to justice" community, including bar leaders, legal services providers, judges, executive branch officials, legislators, law school faculty, representatives of local government, foundation and corporate representatives, and religious leaders.

Meetings: The full Council will meet monthly with the exception of February, July, and December. Meetings will be held the 3rd Thursday of the month at the Utah Law & Justice Center. Meetings for the whole year are scheduled at the beginning of the year.

Committees: The Council will focus on three priority areas for improving access to justice for Utahans. Each of these broad areas will be addressed by a committee that is supported by a staff person (see below). Committee meetings will occur as often as deemed necessary by the Chair of that committee. Committees may include both Council members and non-members, with the Chair of each committee to be appointed by the Council Co-Chairs. Chairs of the committees may appoint the individual members of the committees at his or her discretion. The initial committees include:

Resource Development: To work with the Bar Foundation, "and Justice for all," and legal service providers to determine various funding opportunities for legal aid services in Utah.

Pro Bono: To promote, coordinate and improve the efforts of the many persons and entities who are working to increase the participation of volunteer attorneys in the delivery of legal services to low-income and disadvantaged residents of Utah.

Education/Public Relations/Communications: To work with the legal aid service providers and other related organizations to educate low-income individuals about the legal aid service programs provided as well as promote these programs to the overall community as a whole.

Staff Support: The Council will have one full-time staff person to coordinate committee projects, oversee communication, scheduling and administration. The staff person will be funded by Utah State Bar Commission, The Utah Bar Foundation, and "AND JUSTICE FOR ALL." Each committee will be supported by a staff person who has expertise on the particular subject area that the working group has been charged with addressing. Staff will spend an estimated average of one to five hours per week supporting the committees.

Fiscal Agent: "AND JUSTICE FOR ALL" will serve as the fiscal agent of the Council.

Conclusions

The goals of the Pro Bono department are directly expressed in both the Vision and Mission statements of the Utah State Bar. Pro Bono goals to increase access to justice for citizens are met through projects and through continued participation and coordination with the efforts of the Access to Justice Council. There is an ongoing effort to encourage increased pro bono efforts by members of the Utah State Bar.

Summary of Utah State Bar Operations 2007-2008

Vision of the Utah State Bar

To lead society in the creation of a justice system that is understood, valued, respected, and accessible to all.

Mission of the Utah State Bar

To represent lawyers in the State of Utah and to serve the public and the legal profession by promoting justice, professional excellence, civility, ethics, respect for and understanding of the law.

Introduction and Grants of Authority

In 1981, the Utah Supreme Court promulgated Rules for Integration and Management of the Utah State Bar, restating its inherent authority under the Utah Constitution to regulate the practice of law, acting to "perpetuate, create and continue" the Utah State Bar under its "direction and control" and delegating specific responsibilities to the Bar. In 1993, "the purposes, duties and responsibilities of the Utah State Bar" were stated to include, but not be limited to:

1. Advance the administration of justice according to law;

2. Aid the courts in carrying on the administration of justice;

3. Regulate the admission of persons seeking to practice law;

4. Regulate and discipline persons practicing law;

5. Conduct the practice and management of the Bar in accordance with the Constitution of the State of Utah;

6. Represent the Bar before legislative, administrative and judicial bodies;

7. Prevent the unauthorized practice of law;

8. Promote professionalism, competence and excellence in those practicing law through continuing legal education and by other means;

9. Advise the public of the public's obligations to the members of the Bar;

10. Educate the public about the rule of law and their responsibilities under the law; and

11. Assist members of the Bar in improving the quality and efficiency of their practice.

The Court acknowledged in the 1993 order that it was exercising "its authority to govern the practice of law without engaging in the daily management and operations of the Bar" and granted the Board "all powers necessary and proper to carry out the duties and responsibilities of the Bar and the purposes of the Rules and that they should have all authority not specifically reserved to the Court." The Court reserved the authority to:

1. Approve Bar admission and licensure fees;
2. Approve all rules and regulations formulated by the Board for admissions, professional conduct, client security fund, fee arbitration, procedures of discipline, legislative activities, unauthorized practice of law, and bar examination review on appeals;
3. Review all appeals from the findings of the Bar Commission on formal disciplinary matters (which need has since been obviated as a result of changes in the Rules of Lawyer Discipline and Disability); and
4. Establish appropriate rules and regulations governing mandatory continuing legal education.

In addition to the Rules for Integration, the Bar's internal operations are governed by By-laws adopted pursuant to authority granted from the Court, and through the establishment of a variety of administrative policies and procedures. Other rules necessary to regulate and manage the practice of law have been promulgated by the Bar and approved by the Court and have been amended from time to time as needs have changed and demands have increased. These other rules include the Rules Governing Admission, Rules of Lawyer Discipline and Disability, Rules of Professional Conduct, Rules for Lawyers' Fund for Client Protection, the Law Student Assistance Rule and the Rules of the Utah State Bar Dispute Resolution Committee.

Bar Leadership

The Bar is a 501 (c)(6) non-profit Utah corporation governed by a fifteen-member Board of Bar Commissioners, which includes eleven elected lawyer representatives, two elected officers and two court-appointed public members. The Commission also includes nine non-voting *ex officio* members. The Commission hires an executive director to carry out the operations and policies of the Commission and who employs and supervises the activities of operations staff, which numbers twenty-five full-time and five part-time employees.

During the 2007-2008 year, the Bar Commission consisted of the following:



Elected Officers:

V. Lowry Snow, President
Snow, Emery & Reese, St. George
Nathan D. Alder, President Elect and Chairman
Christensen & Jensen, Salt Lake City

Elected Lawyers and Geographic Area:

Allen D. Smith, Salt Lake City
Allan D. Henderson, St. George
Richard Kincaid, Brigham City
Kim S. Christensen, Ogden
Chandra A. Chitambar, Provo
Ching-Ching Chang, Salt Lake City
Yvonne D. Harrison, Salt Lake City
James Watson, Highland
Curt W. Nelson, Provo
James Watson, Highland
Stephan W. Pasik, Salt Lake City
Elizabeth A. Peterson, Salt Lake City
Steph A. Seeger, Salt Lake City
Bryan S. Leitch, Provo
Rebecca G. Snow, Salt Lake City
Cynthia Snow, Provo
Richard G. Smith, Provo
Jeffrey J. Brown
Carol M. Jensen, Salt Lake City
Snow, Emery & Reese, St. George

Public Members Appointed by the Supreme Court:

Stephan W. Pasik, Salt Lake City
James Watson, Highland
Stephan W. Pasik, Salt Lake City
James Watson, Highland

Ex-Officio Members Appointed by the Commission for One Year Terms:

Richard G. Smith, Chairman, Salt Lake City
Cynthia Snow, Vice-Chair, Provo
Hiram L. Smith, Salt Lake City
Stephan W. Pasik, Salt Lake City
Charles L. Miller, Salt Lake City
Karin L. Nelson, Provo
Paul L. Meyer, Salt Lake City
Laura R. Gilliland, Provo
Sharon M. Anderson, Provo
Kevin Worsley, Provo

Other Representatives:

Marilyn Branch, Utah Supreme Court Liaison

2007-2008 Commission Priorities

The Bar Commission annually reviews its long range planning objectives and sets specific goals for the upcoming year within the plan. For the 2007-2008 year, those goals included the following:

Long Range Plan & Operations Review

On January 26, 2007, the international accounting firm of Grant Thornton concluded its year-long evaluation of the governance and the organizational structure of the Utah State Bar and presented their conclusions and recommendations for improved oversight and management practices. Among the recommendations adopted by the Bar Commission on March 8, 2007 was to more "regularly format and document a long-term strategy for the Bar." Within the recommendation to document a long-term strategy was a proposal that the Bar perform regular operations reviews of its programs and services.

On September 21, 2007 the Commission adopted a Strategic Plan of Long Range Goals and Values and set into place a system by which during the 2007-2008 year it reviewed:

1. The management and technology operation of the Utah State Bar;
2. The Admissions Department;
3. The access to justice / *pro bono* program;
4. Public and member communications; and
5. The continuing education program.

Reports and recommendations of the committees were reviewed and adopted by the Commission.

Mentoring Program Development

In the summer of 2006, the Bar Commission committed to develop a mentoring program through which new lawyers would be trained during their first year of practice in professionalism, ethics and civility, and to be assisted in acquiring the practical skills and judgment necessary to practice in a highly competent manner and to be provided a means to learn the importance of organizational mentoring, building developmental networks and long-term, multiple mentoring relationships. Through a subcommittee co-chaired by Rod Snow and Margaret Plane, the Bar Commission has studied various other state bar mentoring programs, received input from law firms and lawyers on implementation and recruiting, and has drafted a Utah Supreme Court petition to authorize a new lawyer training program ("NLTP"). The petition was filed with the Supreme Court on September 30, 2008.

Public Education, Public Relations, Surveys

Through the Communications Program operational review, the Bar Commission recommitted to increasing positive exposure and media coverage of Bar activities and lawyers, to increase civics education proposals and double the number of surveys sent to lawyers on issues regarding the practice of law, the profession, individual practice needs, continuing education and Bar conventions. The Bar has seen an increase in the number of articles in newspapers and television media about its activities, officers, and awards, and has received greater input on how it can better meet the needs of lawyers in providing insurance, medical help, and lifestyle issues.

Lawyer Referral Service Improvement

The Bar has created a new online service by which members of the public may more easily find a Utah lawyer and by which Utah lawyers might become more available to clients looking for assistance.

Access to Justice / *Pro Bono* / "Low" *Bono*

The Bar Commission authorized the establishment of a new position at the Bar to reenergize recruitment of attorneys to provide *pro bono* services and to facilitate referrals and communications among groups in the state. That position has been filled. The Commission has continued to work with local providers of legal services for the poor and indigent in creating a more comprehensive network of referrals and a better understanding of services provided.

Professionalism

The Commission continues to work with the Supreme Court's Advisory Committee on Professionalism and its own CLE Department and convention planners in promoting educational opportunities. The goal is to encourage lawyers to understand their obligations to interact with one another and members of the public in a professional and efficient manner, which will more effectively promote the administration of justice and encourage the decorum necessary for client's rights to be protected and public confidence to be maintained.

Licensing Statistics

	2006-2007	2007-2008	Change
Active Status	7,060	7,399	339
Active Under 3 Years	987	912	(75)
In House Counsel	22	18	(4)

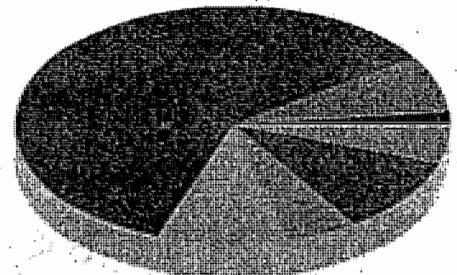
By Location

	2006-2007	2007-2008	Change
1st Judicial District	127	135	8
2nd Judicial District	55	57	2
3rd Judicial District	1,188	1,138	(50)
4th Judicial District	1,201	1,201	0
5th - 8th Judicial Districts	361	374	13
Out of State	5	5	0
Out of Country	5	5	0
No Designation	11	11	0
Total	7,060	7,399	339

	2006-2007	2007-2008	Change
Inactive Lawyers	239	219	(20)
Inactive Judicial Clerks	18	18	0
Inactive Notary Service	1,192	1,155	(37)
Inactive Commission	40	40	0
Total Active & Inactive	9,189	9,518	329

1st District	1.69%
2nd District	7.83%
3rd District	59.98%
4th District	9.74%
5th-8th Districts	5.05%
Out of State	10.23%
Out of Country	.09%
No Designation	5.38%

**Active Lawyers
by Location - 2008**



Bar Programs and Services

Regulatory Services

Special Admissions

Special admissions include reviewing and processing Military Lawyers, House Counsel, Admission on Motion and *Pro Hac Vice* applications. During the Fiscal 2007 year, we had the following special admissions applications:

	Applications	Admitted	Pending	Denied	Withdrawn
Military	1	1	0	0	0
Out of State	1	1	0	0	0
Motion	48	11	0	0	0
Total	50	13	0	0	0

Admissions

Admissions includes the application process, character and fitness file reviews and hearings, Bar exam question drafting and selection, preparation and administration, grading essay exams, the Admissions Ceremonies and all reciprocal admissions. Committees include the *Admissions Committee*, *Character and Fitness Committee*, *Bar Examiner Committee*, and the *Bar Exam Administration Committee*.

July 2007 Bar Examination Statistics

305 Took the July Bar Exam.
252 Passed the July Bar Exam.
Pass Rate for the July 2006 Bar Exam: 83%

Essay Scores 60 Points Possible Average Score: 35	Multistate Scores 200 Points Possible Utah Average: 145 National Average: 144 (50,181 tested)	Combined Scores Utah Median Score: 290 Passing Score: 270
--	--	--

February 2008 Bar Examination Statistics

176 Took the February Bar Exam.
134 Passed the February Bar Exam.
Pass Rate for the February 2007 Bar Exam: 76%

Essay Scores 60 Points Possible Average Score: 35	Multistate Scores 200 Points Possible Utah Average: 143 National Average: 138 (20,822 tested)	Combined Scores Utah Median Score: 286 Passing Score: 270
--	--	--

Professional Conduct Enforcement

The Office of Professional Conduct investigates complaints of unethical conduct; provides ethics education seminars; formal and informal advisory opinions; makes presentation to hearing panels; and either resolves or prosecutes cases. Committees include the *Ethics and Discipline Committee (Hearing Panels)*, *Ethics Advisory Opinion Committee*, and involvement with *Supreme Court Rules of Professional Conduct Committee*, *Supreme Court Advisory Committee on Professionalism*. The office has prepared a separate report on its operations.

Continuing Legal Education Seminars

In the past year, the CLE Department coordinated or presented 166 seminars in 35 general practice areas, for a total of 342 total credit hours at a charge to lawyers of about \$30 per credit hour. The CLE Department coordinates with and assists the *New Lawyer CLE Committee*.

General Bar Management and Operations

General Bar management includes annual licensing, maintenance of databases, personnel, financial controls, inventory, equipment, governance organization and support, long range and planning. Bar staff manages policy implementation and operations through various voluntary leadership committees, including: *Bar Commission*, *Bar Commission Executive Committee*, and the *Bar Commission Budget & Finance Committee* of Ray O. Westergard, CPA, Nathan D. Alder, Marilyn M. Branch, Jonathan K. Butler, Cynthia J. Crass, Peter K. Ellison, Robert M. Graham, CPA, Mary Kay Griffin, CPA, Louise T. Knauer, V. Lowry Snow, Jeff Einfeldt, CPA, and John C. Baldwin.

Other *Ad Hoc* committees appointed this year include the *Mentoring Program Study Committee*.

"Group" Services

Fall Forum, Summer & Spring Conventions

The goals of the conventions include providing opportunities for lawyers to network in congenial, social, and informal settings to renew friendships; to learn and to facilitate the administration of justice, foster professionalism, and engender a collective identity through familiarity with fellow professionals. These events provide unique seminars and speakers, educate lawyers about issues facing the Bar, the profession and the judiciary, permit interaction with judges, and are budgeted to break even.

Events are coordinated by staff with assistance from the *Fall Forum*, *Summer Convention*, and *Spring Convention Committees*.

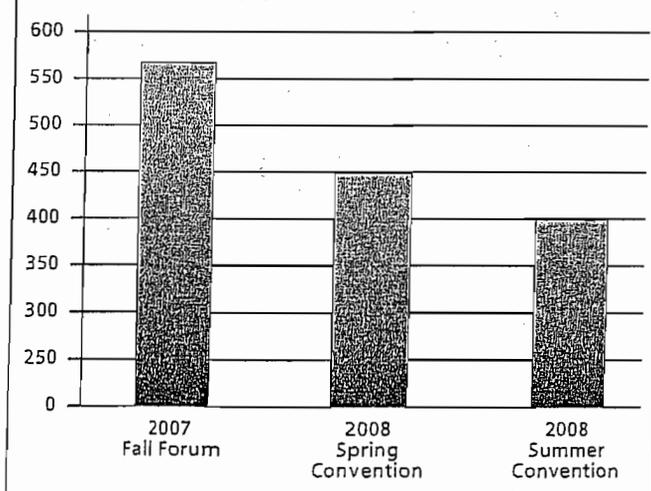
Group Benefit Programs

The Bar has negotiated group benefit discounts with 33 different partners, including free legal research through Casemaker and free professional counseling through Blomquist Hale Consulting and peer-to-peer assistance through Lawyers Helping Lawyers. The *Lawyer Benefits Committee* meets to review and promote benefits.

Committee Support – Unrelated to Other Programs

Stand-alone committees charged to provide professional leadership and study of issues include the *Courts and Judges*, *Law and Technology*, and *Law and Aging Committees*. All other committees support specific Bar operations and activities.

Bar Convention Attendance



The 2007 Fall Forum in Salt Lake: 588 lawyers; 7 CLE hours.

The 2008 Spring Convention in St. George: 460 lawyers; 9.0 CLE hours.

The 2008 Summer in Sun Valley, Idaho: 414 lawyers; 15 CLE hours.

Section & Division Support

Staff provides support services to 34 Sections and 2 Divisions which are independent and financially self-sustaining. Activities include section meetings and CLE luncheons, dues collection, general administrative and financial services, member communications, and the maintenance of web sites and blogs.

Communications Programs

The Bar provides information on professional issues, law office management, legal education and law related opportunities. The *Utah Bar Journal*, which was published six times this past year by the *Bar Journal Committee*, was provided to members. In addition a current and interactive web site, monthly E-bulletins, regular mailings, posters, banners, convention and seminars, and surveys kept members and public informed.

Access to Justice Programs

Bar staff matches approximately one hundred members of the public with *pro bono* services and volunteers, and coordinates weekly presentations at Senior Citizen Centers. The Bar also participates in the activities of the statewide Access to Justice Commission.

Client Security Fund

The *Client Security Fund Committee* conducted hearings during Fiscal 2007, resulting in Commission awards of \$60,592 to clients harmed by the inappropriate activities of their lawyers.

Tuesday Night Bar

Each Tuesday night, lawyers organized by the Young Lawyers Division provide free legal advice to over two dozen members of the public at the Law & Justice Center. Other Tuesday Night Bar activities occur each week in various other locations around the state. Utah State Bar staff makes Tuesday Night Bar appointments and staffs the desk.

Young Lawyers Division

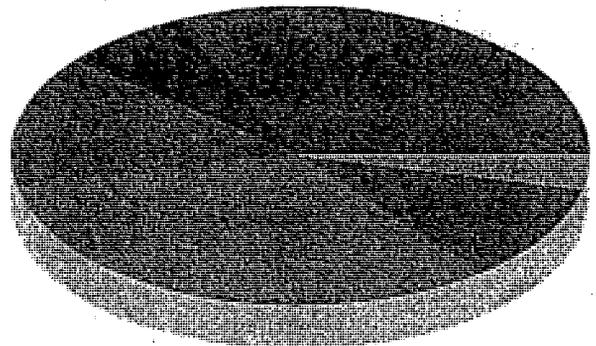
The Young Lawyers have produced video mentoring on their web site; promote Law Day Activities, and provide numerous service projects, including Wills for Heroes.

Unauthorized Practice of Law Committee

During the fiscal year 2007-08, the *Unauthorized Practice of Law Committee* and staff received 28 complaints about the unauthorized practice of law. The Committee is actively investigating 6 cases; 2 of which are formal complaints. Every complaint was thoroughly investigated by the Committee and of the 28 closed complaints (6 of which were carried over from previous years for further investigation and hence closed during the 2007-08 fiscal year):

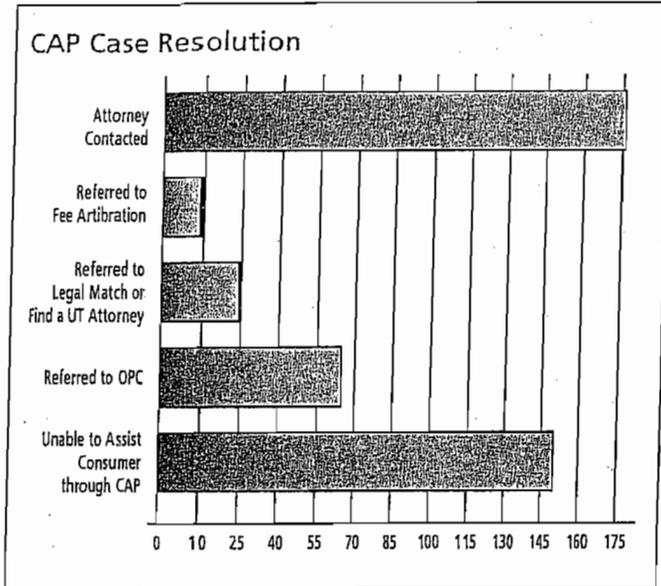
- 21 cases were closed because the alleged violator was not a lawyer.
- 2 alleged UPL violator(s) signed a Cease & Desist Agreement.
- 4 cases were closed because the alleged violator(s) did not meet the requirements for the unauthorized practice of law.
- 9 cases were closed by various means (i.e., letter of admonishment, violator moved out of state, etc.)
- 1 case was transferred to OPC because the violator could not be suspended or disbarred under Utah law.
- 1 case the Bar received a civil injunction against the violator.

- Not an Unauthorized Practice of Law Case 32.14%
- Violator Signed a Cease & Desist 7.14%
- Complainant Dropped Contact 14.29%
- Case Closed by Various Means 32.14%
- Case Transferred to OPC 10.71%
- Civil Injunction Against Violator 3.57%



Consumer Assistance Program

The program offers support to both consumers and attorneys who need assistance in their communication with each other. Work performed eases the load for the OPC by dealing with minor complaints submitted by consumers, whose main concerns usually include not getting return telephone calls from their attorneys; not receiving regular billing statements; and not receiving regular updates about their cases. Complaints which rise to the level of ethical concerns are handled exclusively by OPC, which has more time and resources to spend attending to more serious problems. At times, CAP has also assisted attorneys who have needed help communicating with other attorneys.



During the last fiscal year, the part-time staff lawyer handled 1104 telephone conferences with consumers who had questions about the management of their legal matters and concerns about their lawyers. The CAP attorney opened 531 files, and contacted lawyers about their clients' concerns in 176 (30%) of those matters. Of the remaining files, 9 were referred to the Fee Arbitration Program, 25 were referred to Legal Match or the new Find a Utah Attorney online listing, and 66 were referred to the Office of Professional Conduct. In 150 matters, the CAP attorney was not able to assist the consumers. In those cases, the CAP attorney tried to clarify for the consumers how their concerns are best addressed through means other than those offered by the Utah State Bar's various programs.

Fee Dispute Resolution Program

In the last fiscal year the *Fee Dispute Resolution Committee* and staff prepared and conducted hearings with a volunteer lawyer or panels of volunteer lawyers, judges and lay people to resolve disputes about legal fees in a process through which parties voluntarily agree to be bound. Last year, the committee opened 54 cases; settled 6; arbitrated 19 and mediated 8. The committee and staff were unable to resolve 14 cases because parties refused to participate. Ten cases are still pending and 3 cases have been deemed ineligible.

Law & Justice Center Operations

The Utah State Bar owns and operates the 33,000 square foot building known as The Utah Law & Justice Center. The Center provides low cost meeting room space and services for mediations, arbitrations, continuing education seminars and other charitable, non-profit, educational and public purposes. Services by the Center staff include audio-visual rental, catering, low cost leases, tenant support, interior and exterior grounds maintenance and security. There were 623 meetings in the building during the year. Bar-related sections, committees, divisions, seminars, and associated meetings constituted 412 of that total and 211 meetings were non-Bar related charitable, educational, public and commercial groups.

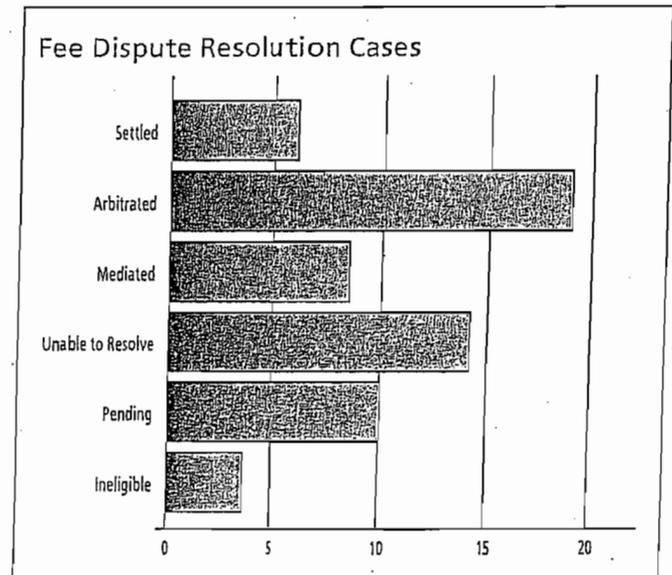


Public Education, Services and Special Projects

The Bar Commission regularly provides public education projects including participation with the American Bar Association; makes appointments to Utah State Boards and Committees; helps to fund the Law Related Education Project; and sponsors the Law Day Celebration with the *Law Day Committee*; among other things.

Governmental Relations

The Bar hires a legislative representative and supports the activities of its *Governmental Relations Committee* which makes recommendations for action on bills and provides assistance to legislators with specific questions on legislation. This was also mentioned as one of the priorities listed and outlined above.





Utah State Bar

Financial Statements and Supplemental Schedules
as of and for the Year Ended June 30, 2008, and
Independent Auditors' Report

UTAH STATE BAR

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2008 (2007 TOTALS SHOWN FOR COMPARISON ONLY):	
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Notes to Financial Statements	5-7
SUPPLEMENTAL SCHEDULES FOR THE YEAR ENDED JUNE 30, 2008:	8
Schedule of Activity of Temporarily Restricted Funds	9
Schedule of Services and Programs Revenue and Expenses	10
Schedule of Meetings Revenue and Expenses	11



Deloitte & Touche LLP
Suite 1900
299 South Main Street
Salt Lake City, UT 84111
USA

Tel: +1 801 328 4706
Fax: +1 801 366 7900
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
Utah State Bar:

We have audited the accompanying statement of financial position of the Utah State Bar (the "Bar") as of June 30, 2008, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Bar's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Bar's 2007 financial statements and, in our report dated September 14, 2007, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the financial position of the Bar as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules listed in the accompanying table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements. These schedules are the responsibility of the Bar's management. Such schedules have been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

Deloitte & Touche LLP

September 30, 2008

UTAH STATE BAR

STATEMENT OF FINANCIAL POSITION AS OF JUNE 30, 2008 (WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2007)

	2008			2007 Total
	Unrestricted	Temporarily Restricted	Total	
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 1,259,338	\$491,014	\$ 1,750,352	\$ 1,170,428
Investments at fair market value	626,126	-	626,126	1,015,007
Receivables— net of allowance for doubtful accounts of \$575	32,959	-	32,959	23,979
Prepaid expenses	10,815	-	10,815	27,365
Total current assets	<u>1,929,238</u>	<u>491,014</u>	<u>2,420,252</u>	<u>2,236,779</u>
PROPERTY:				
Land	633,142	-	633,142	633,142
Building and improvements	2,284,741	-	2,284,741	2,244,620
Office furniture and equipment	859,210	-	859,210	937,201
Computer and computer software	390,059	-	390,059	383,718
Total property	4,167,152	-	4,167,152	4,198,681
Less accumulated depreciation	<u>(2,878,154)</u>	<u>-</u>	<u>(2,878,154)</u>	<u>(2,768,959)</u>
Net	<u>1,288,998</u>	<u>-</u>	<u>1,288,998</u>	<u>1,429,722</u>
TOTAL	<u>\$ 3,218,236</u>	<u>\$491,014</u>	<u>\$ 3,709,250</u>	<u>\$ 3,666,501</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Current portion of capital lease obligations	\$ 48,117	\$ -	\$ 48,117	\$ 52,424
Accounts payable and accrued liabilities	275,552	33,793	309,345	288,345
Interfund advance	20,686	(20,686)	-	-
Deferred revenue	597,115	-	597,115	545,433
Total current liabilities	941,470	13,107	954,577	886,202
CAPITAL LEASE OBLIGATIONS — Less current portion	<u>58,248</u>	<u>-</u>	<u>58,248</u>	<u>111,477</u>
Total liabilities	<u>999,718</u>	<u>13,107</u>	<u>1,012,825</u>	<u>997,679</u>
COMMITMENTS AND CONTINGENT LIABILITIES (Notes 4, 6, 7, and 8)				
NET ASSETS:				
Unrestricted	2,218,518	-	2,218,518	2,173,711
Temporarily restricted:				
Bar section and other funds	-	310,960	310,960	302,520
Client security fund	-	166,947	166,947	192,591
Total net assets	<u>2,218,518</u>	<u>477,907</u>	<u>2,696,425</u>	<u>2,668,822</u>
TOTAL	<u>\$ 3,218,236</u>	<u>\$491,014</u>	<u>\$ 3,709,250</u>	<u>\$ 3,666,501</u>

See notes to financial statements.

UTAH STATE BAR

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2008 (WITH SUMMARIZED FINANCIAL INFORMATION FOR 2007)

	2008			2007
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE:				
License fees	\$2,631,017	\$ -	\$2,631,017	\$2,537,146
Services and programs	559,063	-	559,063	484,243
Meetings	413,931	-	413,931	337,278
Bar examination fees	371,733	-	371,733	329,013
Bar section funds and client security fund	43,871	285,804	329,675	422,565
Investment income	125,005	6,711	131,716	135,048
Postage, mailing, and other services	98,688	-	98,688	110,229
Utah Law and Justice Center property management	-	-	-	195,015
Room rental and catering	277,059	-	277,059	-
In-kind room rental	38,595	-	38,595	-
Gain on disposal of property	16,975	-	16,975	10,660
Net assets released from program restrictions	309,719	(309,719)	-	-
Total	4,885,656	(17,204)	4,868,452	4,561,197
EXPENSES:				
Licensing	134,673	-	134,673	84,739
Services and programs	754,210	-	754,210	790,861
Meetings	368,680	-	368,680	366,409
Bar examination	327,720	-	327,720	314,070
Bar section funds and client security fund	309,719	-	309,719	270,156
Office of Professional Conduct	909,928	-	909,928	839,215
General and administrative	669,017	-	669,017	673,862
Committees	158,800	-	158,800	158,223
Utah Law and Justice Center property management	-	-	-	372,818
Room rental and catering	557,348	-	557,348	-
In-kind room rental	38,595	-	38,595	-
Public education	66,253	-	66,253	57,791
Commission education/training	133,731	-	133,731	235,511
General counsel	208,388	-	208,388	199,262
Computer and MIS support	133,981	-	133,981	131,929
Other	69,806	-	69,806	70,126
Total	4,840,849	-	4,840,849	4,564,972
CHANGE IN NET ASSETS	44,807	(17,204)	27,603	(3,775)
NET ASSETS:				
Beginning of year	2,173,711	495,111	2,668,822	2,672,597
End of year	\$2,218,518	\$ 477,907	\$2,696,425	\$2,668,822

See notes to financial statements.

UTAH STATE BAR

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2008 (COMPARATIVE TOTALS FOR 2007)

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 27,603	\$ (3,775)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	205,085	220,371
Net realized losses on investments	6,050	15,283
Net unrealized gains on investments	(5,586)	(24,281)
Gain on disposal of property	(16,975)	(10,660)
Changes in assets and liabilities:		
Receivables — net	(8,980)	11,990
Prepaid expenses	16,550	5,631
Accounts payable and accrued liabilities	21,000	(105,346)
Deferred revenue	51,682	2,267
Net cash provided by operating activities	<u>296,429</u>	<u>111,480</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property	(57,323)	(48,954)
Purchase of investments	(2,063,655)	(15,301,480)
Investment proceeds and income reinvested	<u>2,452,072</u>	<u>15,169,014</u>
Net cash provided by (used in) investing activities	<u>331,094</u>	<u>(181,420)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on note payable to Utah Law and Justice Center	-	(42,653)
Payments on capital lease obligations	<u>(47,599)</u>	<u>(48,279)</u>
Net cash used in financing activities	<u>(47,599)</u>	<u>(90,932)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	579,924	(160,872)
CASH AND CASH EQUIVALENTS:		
Beginning of year	<u>1,170,428</u>	<u>1,331,300</u>
End of year	<u>\$ 1,750,352</u>	<u>\$ 1,170,428</u>
SUPPLEMENTAL DISCLOSURE — Interest paid	<u>\$ 10,766</u>	<u>\$ 9,566</u>
SUPPLEMENTAL NONCASH FINANCING AND INVESTING ACTIVITIES:		
Property acquired through increase in capital lease obligations	<u>\$ 31,010</u>	<u>\$ 112,755</u>
Early termination of capital lease obligation	<u>\$ 40,947</u>	<u>\$ 31,515</u>

See notes to financial statements:

UTAH STATE BAR

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2008

1. ORGANIZATION

The Utah State Bar (the "Bar") is an organization created in 1931 by the laws of the State of Utah. The Bar was integrated by court order on June 30, 1981 and was incorporated as a 501(c)(6) organization on June 24, 1991. Members of the Bar are all attorneys licensed under the laws of the State of Utah. The Bar provides all services previously provided by the Utah Law and Justice Center (see Note 3).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting — The assets, liabilities and net assets of the Bar are reported on the accrual basis of accounting. The unrestricted fund is used for the general operations of the Bar. The temporarily restricted funds are used to account for the operation of funds segregated for the various Bar sections and the client security fund including an overhead charge to defray the costs of administering these funds.

Cash and Cash Equivalents — The Bar considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments — Investments are recorded at market value at year end, based on quoted market prices, with any realized or unrealized gains or losses being reflected in the statement of activities.

Property — Property is recorded at cost. Depreciation is provided using the straight-line method over the following estimated useful lives:

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

Deferred Revenue — License fees are assessed in June for the following fiscal year. All such license 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.

Use of Estimates in Preparing Financial Statements — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Tax Status — On June 24, 1991, the Bar incorporated as a 501(c)(6) organization and has received a determination letter from the Internal Revenue Service exempting the Bar from federal and state income taxes.

Summarized Financial Information — The financial statements include certain 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 conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Bar's financial statements for the year ended June 30, 2007, from which the summarized information was derived.

3. UTAH LAW AND JUSTICE CENTER

In 1984, the Bar incorporated a tax-exempt entity known as the Utah Law and Justice Center (the "Center") for the purpose of acquiring and maintaining a building facility to be used to promote legal and judicial education, to conduct studies to improve the legal system and to enhance legal services for the poor in the State of Utah. The Center's building was owned 50% by the Bar and 50% by the Center. During the year ended June 30, 1993, the Bar entered into an agreement with the Center to purchase the Center's 50% interest in the land, building and improvements and the Center's furniture and equipment.

The Center's board of trustees terminated the Center as of May 29, 2007. Upon termination of the Center, management of the Center contributed insignificant residual assets to the Bar and the Bar now provides the services previously provided by the Center.

4. CAPITAL LEASE OBLIGATIONS

The Bar leases certain equipment under capital lease obligations. Equipment under capital lease has a cost of \$177,163 and accumulated amortization of \$66,808. Future minimum lease payments under capital lease and present values of the net minimum lease payments are as follows:

Years Ending June 30		
2009		\$ 53,995
2010		33,594
2011		24,450
2012		<u>5,879</u>
Total lease payments		117,918
Less interest		<u>(11,553)</u>
Present value of minimum lease payments		106,365
Less — current portion		<u>(48,117)</u>
		<u>\$ 58,248</u>

5. INVESTMENTS AND INVESTMENT INCOME

Investments at June 30, 2008, consist of the following:

	Cost	Net Unrealized Gain	Fair Value
Corporate bonds	<u>\$621,786</u>	<u>\$4,340</u>	<u>\$ 626,126</u>

Investment income for the year ended June 30, 2008, consists of the following:

	Unrestricted	Temporarily Restricted
Interest income — investments	\$ 125,469	\$ -
Interest income — cash and cash equivalents	-	6,711
Net realized losses	(6,050)	-
Net unrealized gains	<u>5,586</u>	<u>-</u>
Total	<u>\$ 125,005</u>	<u>\$ 6,711</u>

Custodial fees for the year ended June 30, 2008, were \$6,754.

6. EMPLOYEE BENEFIT PLANS

The Bar sponsors a 401(k) defined contribution plan to which the Bar contributes 10% of the compensation of all plan participants. Employees who have completed one year of service with the Bar and have attained the age of 21 are eligible to participate. Contributions to the plan were \$149,212 for the year ended June 30, 2008. Participants may also elect to make contributions to this plan.

The Bar also sponsors a Section 125 cafeteria plan. All contributions to this plan are made by the participants and there is no direct expense to the Bar.

7. CLIENT SECURITY FUND

On October 30, 1983, the Bar received approval from the Utah Supreme Court to collect up to \$20 per attorney per year to accumulate a client security fund in the base amount of \$200,000 to partially indemnify the public against losses incurred as a result of lawyers' misappropriation of clients' funds. Claims against the fund are limited to \$20,000 for each claim. The balance in the temporarily restricted Client Security Fund was \$166,947 at June 30, 2008. Cases must be reviewed and approved by the Client Security Fund Committee and also by the Board of Commissioners before they are considered to be claims payable by the Client Security Fund. There were no cases awaiting the Committee's review as of June 30, 2008.

8. CONTINGENT LIABILITIES

As of June 30, 2008, the Bar was involved in various lawsuits in the normal course of its operations. The Bar's management believes the outcome of these lawsuits will not have a material adverse effect on the Bar's financial statements. The Bar has been notified of potential back property taxes and interest related to the eligibility of the tax exempt status of the Bar and the Center. The estimated potential range of loss is \$0 to \$60,000.

9. SUBSEQUENT EVENT

As of June 30, 2008, the Bar held a Lehman Brothers Bond valued at approximately \$296,000. On September 15, 2008, Lehman Brothers filed for chapter 11 bankruptcy placing the bond into default. As of September 30, 2008, the fair value of the bond is approximately \$37,000. The Lehman bankruptcy proceedings are ongoing and the ultimate value of the bond and the resulting recovery by the Bar is uncertain.

SUPPLEMENTAL SCHEDULES

SUPPLEMENTAL SCHEDULE 1

UTAH STATE BAR

SCHEDULE OF ACTIVITY OF TEMPORARILY RESTRICTED FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Balance July 1, 2007	Revenue	Interest Income	Expenses	Overhead Charge	Balance June 30, 2008	Net Increase, (Decrease)
BAR SECTION FUNDS:							
Administrative law	\$ 13,608	\$ 1,365	\$ -	\$ 9	\$ 273	\$ 14,691	\$ 1,083
Antitrust/unfair competition	1,353	1,225	-	1	245	2,332	979
Appellate practice	6,836	6,124	-	5,731	446	6,783	(53)
Banking and finance	9,086	2,628	-	5,314	364	6,036	(3,050)
Bankruptcy	11,085	4,090	-	-	818	14,357	3,272
Business law	17,373	7,266	-	813	1,710	22,116	4,743
Collection law	3,331	2,486	-	321	660	4,836	1,505
Constitutional law	1,861	1,391	-	187	196	2,869	1,008
Construction law	18,368	1,693	-	1,201	768	18,092	(276)
Corporation counsel	21,553	3,289	-	703	1,038	23,101	1,548
Criminal law	14,376	5,990	-	863	1,239	18,264	3,888
Cyberlaw	1,394	2,595	-	2,246	260	1,483	89
Dispute resolution	7,156	11,129	-	2,834	972	14,479	7,323
Education law	4,631	1,010	-	1,418	1,193	3,030	(1,601)
Environmental law	10,817	7,795	-	6,542	1,205	10,865	48
Estate planning	14,495	25,337	-	24,020	1,824	13,988	(507)
Family law	15,161	22,992	-	20,708	2,508	14,937	(224)
Franchise law	755	360	-	-	72	1,043	288
Governmental law	20,917	4,740	-	2,716	932	22,009	1,092
Intellectual property	7,716	24,754	-	18,389	2,802	11,279	3,563
International law	(1,302)	3,540	-	1,662	480	96	1,398
Juvenile law	-	845	-	1,480	-	(635)	(635)
Labor and employment law	6,909	16,116	-	16,340	1,698	4,987	(1,922)
Litigation law	47,461	29,019	-	29,706	7,074	39,700	(7,761)
Military law	(293)	2,486	-	2,023	192	(22)	271
Non-profit/charitable law	777	2,040	-	1,986	280	551	(226)
Real property	6,071	19,324	-	21,310	1,746	2,339	(3,732)
Securities	12,286	8,284	-	4,644	1,968	13,958	1,672
Senior lawyers	2,615	4,810	-	3,943	435	3,047	432
Solo, small firm and rural practice	7,427	3,099	-	2,205	423	7,898	471
Tax	7,784	13,264	-	12,646	1,584	6,818	(966)
Young lawyers	7,535	27,123	-	30,581	52	4,025	(3,510)
Total	299,142	268,209	-	222,542	35,457	309,352	10,210
Other Programs — Paralegal division	3,378	15,195	-	15,405	1,560	1,608	(1,770)
Client security fund	192,591	2,400	6,711	34,755	-	166,947	(25,644)
Total	\$495,111	\$285,804	\$6,711	\$272,702	\$37,017	\$477,907	\$ (17,204)

UTAH STATE BAR

SCHEDULE OF SERVICES AND PROGRAMS REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

	Bar Journal	Continuing Legal Education	Membership Benefits	Other	Total
REVENUE	\$ 101,340	\$ 409,155	\$ 41,513	\$ 7,055	\$ 559,063
EXPENSES:					
Program	21,514	200,910	168,553	-	390,977
Salaries and benefits	28,704	77,635	17,331	40,546	164,216
General and administrative	142,913	51,372	2,598	2,134	199,017
Total expenses	193,131	329,917	188,482	42,680	754,210
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ (91,791)	\$ 79,238	\$ (146,969)	\$ (35,625)	\$ (195,147)

SUPPLEMENTAL SCHEDULE 3

UTAH STATE BAR

SCHEDULE OF MEETINGS REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

	Annual Convention	Spring Convention	Fall Forum	Total
REVENUE	<u>\$ 198,173</u>	<u>\$ 137,415</u>	<u>\$ 78,343</u>	<u>\$ 413,931</u>
EXPENSES:				
Program	114,774	67,678	40,670	223,122
Salaries and benefits	44,090	22,002	11,884	77,976
General and administrative	<u>35,602</u>	<u>20,294</u>	<u>11,686</u>	<u>67,582</u>
Total expenses	<u>194,466</u>	<u>109,974</u>	<u>64,240</u>	<u>368,680</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 3,707</u>	<u>\$ 27,441</u>	<u>\$ 14,103</u>	<u>\$ 45,251</u>

REPORT ON THE CORPORATE GOVERNANCE OF THE
UTAH STATE BOARD OF COMMISSIONERS

JANUARY 2007

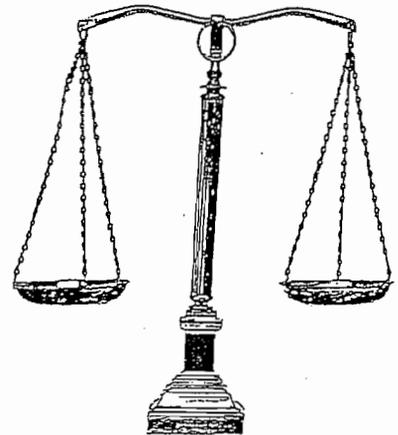


Table of Contents

Introduction	3
Introduction and our appreciation	3
Our methodology	3
Structure	5
The implications of being an Integrated Bar	5
Size of the Board	6
Recommendation qualifications	8
Recommendation	8
Composition	9
Elections	11
Objectives	13
A framework for understanding the Utah State Bar Board of Commissioners as a nonprofit entity	13
The Bar Association's organizational philosophy	14
Recommendations	15
The long-term mindset of the Executive Director	16
Monitoring	18
Recommendations	19
Information and Communication	22
Recommendation	23
Concluding Thoughts	24
Appendix - A Bar Governance Self Assessment Template	
Appendix - B Sample Strategic Plan	

Introduction

Introduction and our appreciation

Beyond Sarbanes-Oxley, there exists increased attention on the governance of organizations such as the Utah State Bar. In addition, stakeholders of such organizations have raised their expectations requiring a heightened level of accountability and broader openness than in the past. The purpose of this report is to assist the Bar Board of Commissioners in its governance of the Utah State Bar.

We wish to thank the many individuals who have participated in this project. Without exception, we were greeted warmly and openly by all whom we contacted to participate. We recognize that participants had very busy schedules and were willing to offer their time freely. Without this willingness to participate, our task would have been impossible to complete.

Of course, we were unable meet with all Commissioners and others who expressed interest in participating in this project, largely due to time availability and scheduling. We thank all those who were willing to participate but with whom we were unable to visit. We also thank all the interviewees who provided ideas for other interviews.

Our methodology

Our task was to analyze the Utah State Bar Board of Commissioners ("Board") on these dimensions:

- the Structure of the Board, which includes an analysis of the size, configuration, and elections;
- the ability to meet Objectives, which includes Admissions, Discipline, Continuing Legal Education ("CLE"), Public Outreach and Member Benefits (collectively "Other");
- the Monitoring function of the Board.
- the Communication amongst the various stakeholders, which includes the Utah Supreme Court (the "Court"), the Board, the Executive Director of the Utah State Bar and his staff, various Sections, Divisions and local Bars, as well as "rank and file" members. Note here that we consider communication in all of the other sections (Structure, Objectives and Monitoring) either implicitly or explicitly.

Our approach included interviews with operation personnel, governance bodies and stakeholders of the Bar. We also performed an analysis of Bar meetings and of organizational and other pertinent documents. Our interviews included over forty individuals, including members of the Court and Court officials, past and current Board Executive Committee members, past and current Board Presidents, past and current Commissioners, the Executive Director and key staff members, Bar members, and members of key committees and divisions. Additionally, we interviewed outside parties including the Director and Counsel of the Division of Occupational and Professional Licensing ("DOPL") and one of the Bar's registered lobbyists.

As part of our engagement, we also contacted Executive Directors and Bar Presidents in Arizona, Idaho, Nevada, New Mexico, Colorado and Wisconsin.

The information obtained from the interviews and other subject matter was utilized in brainstorming sessions with internal specialists at Grant Thornton and then taken to further analysis. The resulting recommendations, conclusions and examples are included in this report for the consideration of the Board.

Structure

The implications of being an Integrated Bar

The unique status of attorneys in our democracy has a major impact on how the Board carries out its objectives. The practice of law is inherently part of the judicial branch of government. This means that the individual professionals who practice law are held to be doing so as part of a governmental function. This is very different from other professionals in our society. Physicians and engineers, for example, practice as professionals but are in no way considered part of a branch of government when they are performing as professionals.

The Utah State Constitution states that "The Supreme Court by rule shall govern the practice of law, including admissions to practice and the conduct and discipline of persons admitted to practice law." (Article VIII, Section 4). Consequently, admissions and discipline are the responsibility of the Court, and it has delegated that responsibility to the Board and the Executive Director and staff. Based on the constitutional mandate, admissions and discipline are the only regulatory requirements of the Court. Over the years, the Court has seen the value of CLE and has mandated that attorneys constantly update their knowledge in this manner. The Board and the Executive Director and staff are similarly tasked with other things pertaining to the practice of law, such as Public Outreach and Member Benefits, as defined above. CLE and these "Other" matters do not have the weight of constitutional authority, but they have, nonetheless, become part of the landscape either through continued practice and specific Court edict.

Granting a defined set of individual professionals an official role in governmental business is not a trivial step, nor are the consequences of doing so perceived in the same way in all states, and so the philosophies for how a state Bar association should be run have evolved in two different directions. When a Bar association is organized such that the Court, a Board and/or an Executive Director and staff perform both regulatory and so-called "Other," activities for a combined yearly fee, it is termed an 'Integrated' Bar. When a state Bar does not require this connection, it is known, not surprisingly, as a non-Integrated Bar. In a Non-Integrated Bar, practicing attorneys are required to support, through yearly fees, the regulatory activities, but have a choice in supporting financially the "Other," association-type activities.

Approximately 32 of the 50 states, including Utah, have Integrated Bars. In both Integrated and Non-Integrated Bars, the administration of regulatory matters may be handled by the Court or it may be delegated. For example, an Integrated Bar may have the Court, an Executive Director and staff or an outside board handle admissions and discipline. Further, the Court or an outside board may also handle Admissions and Discipline in a Non-Integrated Bar. In both Integrated and Non-Integrated Bars, the association-type functions are typically handled by an Executive Director and staff. Again, the distinguishing feature of Integrated versus Non-Integrated Bars includes the voluntary or non-voluntary nature of payment for association-type functions.

Utah's decision to be an Integrated Bar is based largely on its history and culture. Based on our many discussions with Bar stakeholders, there appears to be no general interest (or current structure or ability) in moving toward a Non-Integrated Bar. However, there are some benefits associated with a Non-Integrated Bar that should be identified and discussed in this report, in order to provide a balanced observation. The recommendations we make are geared toward continuing an Integrated

Bar approach, as that is the current and likely long-term model the state of Utah has adopted and will continue to maintain. Our discussion of a Non-Integrated Bar is discussed, rather than as a recommendation, because we want to address the benefits and implications of the type of Bar model Utah utilizes, but do not see moving toward a Non-Integrated Bar as a plausible recommendation in the near term.

One primary benefit to utilizing a Non-Integrated Bar is that of the relative market forces in effect. Market forces are often very powerful in helping curtail inefficient and unwanted uses of member fees, particularly with regards to association-type activities. Utilizing a Non-Integrated model forces the administrators of association-type fees and activities to compete for member dollars. In an Integrated Bar, members are a "captive audience" with regards to activities outside of regulatory matters. They must pay for both regulatory and association-type functions or they cannot practice law in the state. They pay full fees, even if they have limited or no access to various "Other" services provided by the Board or the Executive Director and staff.

We fully recognize the philosophical and practical implications of moving toward a Non-Integrated Bar. Most immediately it would put at risk a meaningful portion of the budget including that component which includes the association-type functions. Eventually it would most likely result in association-type functions devolving to a regional level as attorneys in various parts of the state organize themselves more fully to deliver these kinds of services. In other words, those providing the "Other" services (including state and local Bar organizations) would become more efficient and attuned to market forces and demands. For example, should they provide services not demanded by the members, there would be little or no participation. Conversely, if services are provided for which there is a specific demand, participation would likely increase and be highly valued.

There are additional benefits and drawbacks with both type of Bar organizational models. For example, in a Non-Integrated Bar, certain fee-paying members may be more compelled to accept the services and benefits offered. Next, the idea of requiring a member to pay for potentially unwanted or unneeded service likewise raises concerns in a "free market." On the other hand, banding together as a group provides the opportunity to negotiate better rates and terms that benefit all members. Decision-makers at the Board level are elected and are collectively representative of all members. Members have recourse by removing representatives who do not comply with the needs of their members. This representative form of government allows the rank and file member to "go about their business" and at the same time have a voice in the governance of the Bar, and take part in decisions related to association-type benefits through their duly elected Commissioners and Bar Presidents.

Size of the Board

Throughout this project we were given varying feedback regarding the size of the Board of Commissioners. Some interviewees said it was too large, while others perceived it as adequate. When we interviewed out-of-state Bar leadership we noted that the size of their boards varied significantly. For example, in Arizona, there are about twice as many active Bar members as in Utah and their board is comprised of only 29 board members. However, 26 of the 29 board members have voting rights, whereas in Utah only 15 have voting ability. In Idaho, there are five voting Commissioners, and it's Bar membership approximates 5,000 individuals.

New Mexico is similar to Utah in terms of active Bar members with approximately 6,000 members and 22 board members with 19 voting. On the high end, in Colorado, the only Western Non-

Integrated state, there are about 150 board members serving approximately 16,000 Bar members. However, a comparison between Colorado and Utah may not be exactly pertinent due to the Non-Integrated versus Integrated nature of the respective states. Colorado also has an executive committee of 22, whereas Utah's is currently six. The Colorado executive committee meets every other month, and the board meets once or twice a year. In Utah, the Executive Committee and Board meet about 10 times a year.

We attended a Commission meeting, which we observed and we perceived that it was conducted very professionally and efficiently with a great amount of relevant focus on matters of strategic importance.

In our research, we found no authoritative pronouncement dictating Bar association board size. It appears that the local culture, legal needs, customs and desires have dictated the size of the respective states' boards.

During the course of our interviews with Utah State Bar stakeholders, we also learned that this same topic of Board size has been frequently discussed. Additionally, we learned that previously unheard voices have been recently added to the slate of non-voting Commissioners. Examples of valuable additions to the Commissioner group included members representing Paralegal and Women's Divisions. We sense there has been a great effort to be very inclusive when it comes to various positions and points of view within the Bar community. Yet there continues to be a lingering question about board size.

We suggest that the persistent question of Board size results from different, though unacknowledged, expectations. Traditionally, nonprofit boards of directors fulfill two roles: governance and fundraising. For the Utah Board of Bar Commissioners and the Executive Director and staff the governance role is highly relevant, and fundraising is not. In the case of any association, the Board of directors' meetings are intended to facilitate the communication channel. In many ways, the value of any association lies in its ability to produce for its member's reliable information in a timely manner. In this context, the board of directors' meetings represents tightly-packed information sessions whose contents can immediately be transmitted to various constituencies.

We recognize that there are an abundant number of communication devices currently utilized by the Board and the Executive Director and staff. Examples include the Bar Journal, the websites, newsletters, emails, and other sources. The frequency of the Board meetings and the diverse representation at these meetings represent a quicker means of communication than these devices, and represent a sometimes less filtered communication method.

We believe that the perception of an unwieldy board of directors arises from a confusion of the governance role in contrast with the communication function. In essence, the duly elected Commissioners attend board meetings for governance purposes, while the rest of the attendees attend for communication purposes. No serious student of board governance could argue that a board of fifteen voting members constitutes an overly large governance board. Yet when two dozen people attend a board meeting of a board with only fifteen members it is fully understandable that it would be perceived as being too large.

For instance, as a voting member of the Board, one may not fully appreciate that the role of non-voting members is communication. As a voting, elected Board member, one has a responsibility to both participate in governance and has the ability to communicate to respective constituencies. Attendance by non-voting members may appear to a voting member to complicate and weigh down

the proceedings. However, once understood that a non-voting members' attendance is for communication purpose, the perspective may change. Periodic emphasis on the respective roles of voting and non-voting Board members will assist in reducing the concern over the size of the Board.

Recommendation qualifications

As we begin making our recommendations, we want to highlight three qualifications to the recommendations. First, as Utah has decided to utilize the Integrated model for the administration of Bar activities, the recommendations we make below are related to utilizing that model. Some inherent benefits are lost by utilizing an Integrated Bar model, such as market forces as discussed previously. The recommendations below are designed to compensate for some of these losses.

Second, by stating there is some inherent disadvantage to utilizing an Integrated Bar, we are not suggesting that moving to a Non-Integrated Bar is a preferred solution. Both models, as we discussed above, have significant benefits and drawbacks. We are offering our recommendations on the current and long-term structure of the Bar which is that of an Integrated Bar model.

Third, our recommendations should not be viewed as a checklist that needs to be adopted by the Board and the Bar in total. We expect the Board and other stakeholders to have a robust discussion about our recommendations and adopt, modify and utilize the recommendations below in the form and number that best suits the needs of the Utah State Bar and Board of Bar Commissioners. The recommendations are, for the most part, guidelines which provide opportunity for personalized and selective utilization.

Recommendation

1. Consider changing Board meeting attendance policies to emphasize transparency

If Board meetings currently are used for the parallel purposes of governance and communication, Commissioners may want to consider different approaches to meeting attendance policies. There is a laudable theme of transparency in the recent attempts to bring non-voting members to Bar meetings, and this could be encouraged in several ways:

- Keep the current mix of voting and non-voting members, but repeatedly be explicit about the differences in the roles and expectations. For example, remind all in attendance at the beginning of each meeting of the differences and then take votes by name of voting member or by written ballot.
- Keep the current mix of voting and non-voting members, but arrange for voting members to be seated around the Board table and non-voting members to be seated elsewhere, as is currently the case. However, reserve the right to excuse non-voting members and go into executive session under specific circumstances.
- Eliminate the attendance of non-voting members in meetings but announce that all Bar association meetings will be completely open to the public. Run all meetings as described in the bullet immediately above, reserving the right to excuse public observers and to go into executive session as necessary.

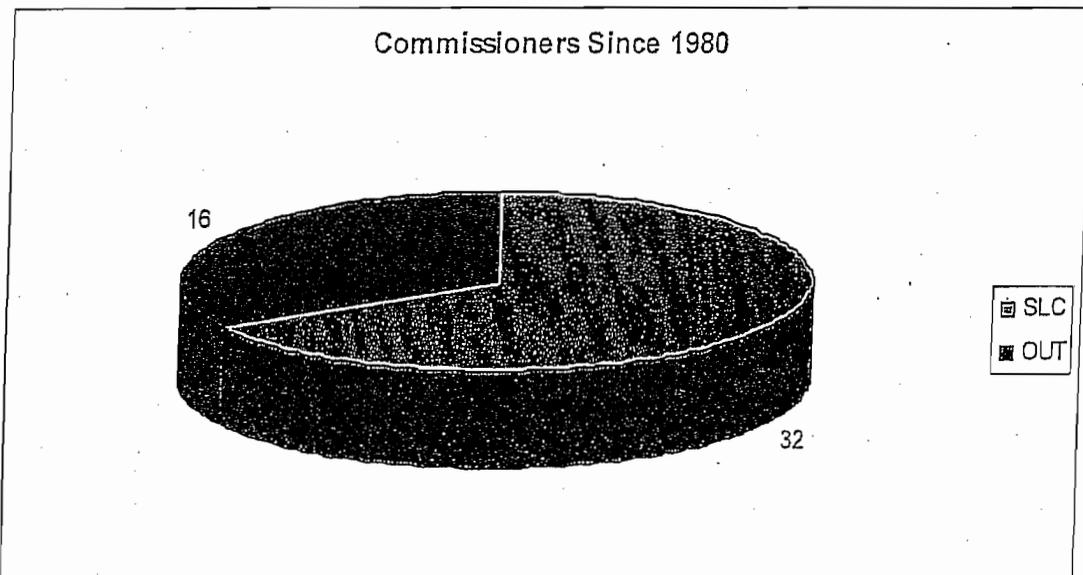
Note: We did not observe the use of a consent agenda in written documents or at the Board meeting we attended. A consent agenda can save time by streamlining the voting process for routine, Non-controversial items in a single up-or-down vote.

Composition

We have also developed an understanding during our work that there is concern over the composition of the Board. Specifically, there is a perception that the Board is dominated by large Salt Lake City law firms. As an objective check on this concern, we requested a list of all new Commissioners beginning in 1980 through 2006, and we partitioned each of the Commissioners into two categories: geographical location (Salt Lake area, which corresponds to the 3rd Division – Salt Lake, Tooele and Summit Counties or Out of the Salt Lake area, which includes the rest of the state) and firm size (Small – ten or less; Medium – 11 to 50; and Large – 51 and over). The categorization and size break-downs of Small, Medium and Large are subjective and somewhat artificial. The results are listed below:

Chart one –Geographical location:

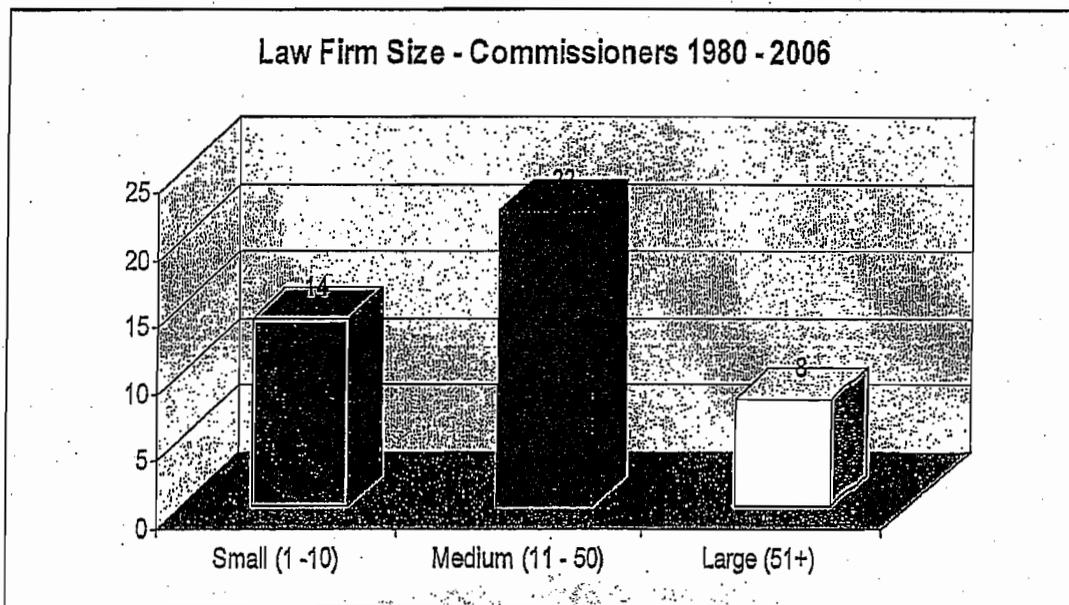
Since 1980, 32 Non-Public Member Commissioners have been from the Salt Lake area and 16 have been from outside the Salt Lake area.



Note that there have been more than 48 new Commissioners since 1980, but these have largely been Public Members and thus they are not included in the above graph.

Chart two- Firm size:

The chart below indicates that about 82% (36 of 44) new Commissioners since 1980 have been from law firms that have 50 or fewer attorneys.



Note that Public Members and Commissioners from governmental entities such as State Courts were not included in the graphs above.

According to recent statistics provided by the Executive Director's office, nearly 4,300 of the nearly 7,000, or 61%, of active Bar members in the state are from Division 3, which is comprised of Tooele, Salt Lake and Summit Counties. Graph one above highlights that about 66% of new Commissioners since 1980 are from the Salt Lake area. Assuming current geographical trends are commensurate with past results, and past geographical divisions are essentially unchanged, there is a strong correlation between number or percentage of potential Commissioners in a given area, and the number and percentage of actual Commissioners.

Eight of the new Commissioners since 1980, which are categorized as coming from large law firms, are from the Salt Lake area. This is to be expected as Salt Lake is considered to be the only city in the state that can sustain a large law firm. In total, 18% of new Commissioners since 1980 have been from large firms. There has been a mix of Past-Presidents, the Current President and the President-Elect from the Salt Lake area and outside of the Salt Lake area. Based on this limited analysis, it appears that currently, the perception of the Board being dominated by large Salt Lake law firms is more perception than reality. Finally, during a number of meetings with interviewees, we noted that there was a strong desire by these individuals to avoid the perception that the Board is dominated by large law firms. For example, the recent President-Elect election, two non-Salt Lake Commissioners from smaller sized firms were encouraged to run to avoid the big-firm perception, which indicates there is an effort to spread the presidency between rural and urban Bar members, thus providing broad representation at the President level.

A concern brought to our attention was that more time was spent during Commission meetings on less substantive, "social" activities, than on more weighty, "professional" matters. As a response to this concern, we requested copies of the Commission Meeting Agendas beginning in December 1996

- September 2006. The purpose of this request was to perform an analysis on Agenda items, categorizing them into either Social or Professional matters, and to determine how much time during Commission meetings was spent on each. We recognize some inherent weaknesses in this analysis. For one thing, we are subjectively categorizing agenda items. For another, we cannot make a determination of actual time spent on each agenda item, nor can we determine if the item was fully addressed or even if it was addressed at all. Nevertheless, the analysis does provide some insight into matters deemed worthy of discussion at Commission Meetings for nearly 10 years.

In our random sample of about 30 Agendas spanning the timeframe of December 1996 – September 2006, we categorized only 21% of the Agenda items as Social matters, such as planning retreat dates and identifying award recipients. The Professional matters represented the vast majority (79%) of the Agenda items, and included items such as Judicial Council Reports, Proxy Voting Policy, Review of Multistate Admissions Initiative, etc. This analysis seems to indicate that a substantial amount of time is spent in Commission meetings on more Professional, regulatory matters.

Conversely, it is in the “Other,” public and member welfare matters, that there is the most leeway in terms of what the Board and Executive Director and staff can do. It is here that the Board and the Executive Director and staff should be more accountable as they are spending fees that are provided by a membership that may not appreciate what is being done with its money. Admissions and Discipline, and to a large extent CLE, are highly regulated and leave little room for the Board or the Executive Director and staff to act without Court approval. As such, the Board needs to weigh how much time is spent on “professional” mandatory-type activities and on the more discretionary matters.

In general terms, it could be argued that about 25% of Board meetings and effort should be devoted to each of the following: Admissions, Discipline, CLE and “Other” matters. Our analysis shows that during Bar Board meetings “Other” matters account for about 21% of the focus. However, it could be argued that *more* time at Board meetings and effort should be devoted to “Other” activities, due to the broad range of efforts and relative responsibility the Board has over these matters.

Elections

Elections to a position on the Board occur for the President-Elect and for each of the Commissioners. Commissioners are elected for a three-year term, and are voted in by members in their respective Divisions. Election to the presidency of the Board is a two-fold process: potential candidates are submitted to the Commission by Commissioners and the Bar membership at large. From all of the nominated candidates, the Commissioners select two for a state-wide election. Votes are delivered to and tallied by the Executive Director and his staff. The process is largely manual, but electronic solutions are currently being considered by the Bar.

It was out of the scope of this engagement to observe the election process. Rather, our objective was to gain an understanding of the process, and offer any value-added insight. The varied election processes for President-Elect and Commissioners are effective in that there is a form of direct representation at both the Commission level and for the President-Elect. Additionally, governing the Bar at the Presidential level requires ample time, dedication, knowledge and experience. Allowing Commissioners to nominate potential Board Presidential candidates provides assurance that such qualifications will be sufficient.

Conversely, the most recent Past-President, the Current President and the President-Elect each have emerged from the ranks of the Commission. In theory, any Bar member can be elected to a Commission seat, serve for a number of periods, network with Bar members and other Commissioners, perform at a high level, and ultimately seek and obtain a nomination to be Board President.

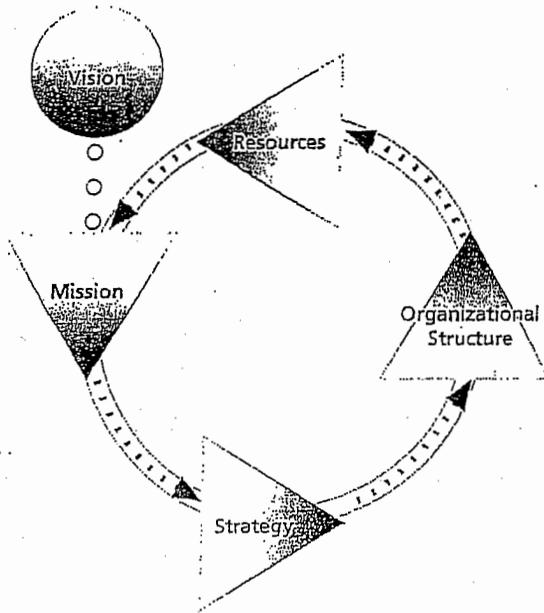
One area for potential concern is the integrity of the election process, though no one has alleged any irregularities in the course of our interviews. The vote delivery and tallying processes may not be adequately independent to give Bar members comfort that they were conducted objectively. We cannot be certain if election-related By-Laws have been properly observed. In the Monitoring section below, we outline a number of opportunities the Board has in order to improve its functionality for this and other areas of governance.

In the corporate world, many boards have a separate, independent committee in charge of the auditing function apart from, but members of, the board, generally called an audit committee. The role of this committee is to hire external, financial auditors, to hire fire and consult with the internal audit director, and to approve the year's auditing plan, both internal and external. The role also includes monitoring suspected or known fraud, conflict of interest and the financial reporting function. We did not note such a committee at the Bar's Board level. We will address this observation further in the monitoring section of this report.

Objectives

A framework for understanding the Utah State Bar Board of Commissioners as a nonprofit entity

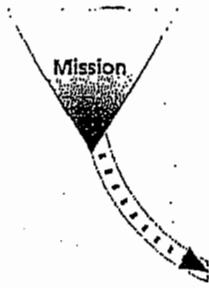
Over many years of work with Nonprofit organizations, we have developed the following framework as both a guide to action and a diagnostic tool. In a Nonprofit organization such as with the Utah Bar and its Board of Commissioners, the vision is a highly personal experience often held only by the founder or an established CEO. But such a vision is so personalized and unique that it is difficult to communicate widely. A Nonprofit organization needs something more direct in order to inspire and motivate its members, staff, leaders, volunteers, and professional community. This is the role of the organization's mission, which is the primary tool for communication with both internal and external audiences.



From the mission comes an organization's strategy, the entity-wide commitment to where the organization wants to be several years in the future. In turn, executing the strategy involves making choices about structure, both corporate and operational, which then go a long way toward determining how the entity allocates its resources. This is why the budgeting process in an organization often seems anticlimactic -- in many ways, it is. Resource decisions are so tied to structure that it would be self-defeating not to allocate resources largely according to structural dictates. Finally, the scope and allocation of resources has a feedback effect on the attainability of the mission. Throughout, the overriding objective is to align strategy, structure, and resources for maximum effectiveness. Throughout this report, we will use the above framework to analyze certain aspects of our observations, and to offer suggestions to the Board.

The Bar Association's organizational philosophy

The Bar, and subsequently the Board's overall mission has been defined by the Utah State Constitution and the Utah Supreme Court and includes: "regulating admissions and discipline and fostering integrity, learning, competence, public service and high standards of conduct." The Court has also instructed the Bar to "provide a forum for the discussion of law reform and the practice of law and encourage practices that will advance and improve the honor and dignity of the legal profession."



The Court's strategy for carrying out its mission was to establish a Board of Bar Commissioners (Board) and an Executive Director and staff to regulate much of this responsibility. The areas of responsibility and functions of the Board and the Executive Director and staff are structured in four broad areas, as shown in Illustration 1 below: Admissions, Discipline, CLE and "Other." The Other broad category is association driven in nature and generally includes two types of activities categorized by Grant Thornton as Public Outreach and Member Benefits. Public Outreach includes such things as various activities to honor and recognize service to the legal community and the public at large, and to keep the public aware of, and educated about, important legal developments and activities. Public Outreach also includes Fee Arbitration and other similar services. Member Benefits includes such things as the Bar Journal, Casemaker, IT support, Lawyers-Helping-Lawyers, various annual Bar member meetings, group negotiations for items that will benefit Bar members, etc. We also utilized the representative structure below to guide us as we performed our work. Note that in this report, "Other" and "association-type activities" and "Public Outreach and Member Benefits" are used synonymously.

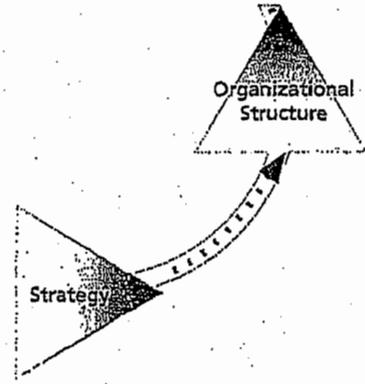


Illustration 1

Recommendations

2. Formally utilize the Non-Profit Framework when analyzing any project that falls within the "Other" category

Based on our observations and interviews with various Board members, the Executive Director and staff, as well as participation at various meetings, we sense the Board is generally utilizing the steps listed in the non-profit model. However, this is likely done very informally, and may not be used in all circumstances. The model is very intuitive. But having it firmly entrenched in Board and other meetings will enhance the opportunity for success.

As an example, each time a new "Other" event or activity is proposed, the Board members should begin with whether or not that event or activity meets the vision and mission of the Bar. A strategy should be identified to carry out the event or activity. As strategy is discussed, consideration should be given to the structure and resources available to successfully accomplish the task. This Model should be used in conjunction with the long-term strategy by identifying an activity performed and measuring its results against the Bar's mission.

This model also envisions the Board properly communicating its desires to the Executive Director, who in turns communicates this to the staff. At key, well-defined intervals, the staff should report to the Executive Director where they are on each project and the Executive Director should in turn report to the Board. This reporting, at all levels, should concentrate on defining key measurements of success, on defined reporting intervals and on holding accountable, and on rewarding, those who are responsible for the results.

The Non-Profit Framework is best utilized by the Bar with a formal methodology of setting strategy, documenting direction to the staff in the form of objectives, and measuring performance against the objectives and strategy.

3. Regularly formulate and document a long-term strategy for the Bar

Without a long term strategy, the Board and the Executive Director and staff must necessarily respond to developments of strategic importance on a short term, operating basis. Absent such a strategy, the association has no effective way of assessing if it is achieving its objectives. More important, the Bar Board of Commissioners has no effective way of assessing its own performance, nor that of its Executive Director.

With a formal long term strategy in place, planning for yearly activities at the beginning of the new President's term will be easier and more synergistic. The new President will discuss his or her agenda with the Executive Director and Board, who will determine the plans for that year within the context of the longer term strategy. The Executive Director should set specific, objectives, actionable goals and a timetable for achievement. These documented goals and objectives, known as the annual strategic plan should formally be presented to the Board for its discussion and to compare it with the long term strategic plan. Once agreed to, the annual strategic plan and its corresponding policies and procedures should be the focus for the year, and there should be a formal mid-year and year-end report on these matters. This process provides a method to increase the accountability and effectiveness of the Executive Director and the President to the Board, the Bar members, and ultimately the Court. The strategic plan, with all of its components, is intended to include both regulatory and association-type activities of the Bar. An example of this approach is included in Appendix A for reference purposes.

We recognize that the Board and Executive Director and staff have been mostly effective in the periodic operation of both regulatory and association-type activities. The focus of the Bar's efforts in previous years has largely been short-term in nature. Our recommendation is designed for the Bar to build on its short-term focus, formalize it and expand it to include a closer alignment with a long-term strategic plan.

The long-term mindset of the Executive Director

Currently, the Executive Director's staff is composed of approximately 30 individuals who perform both regulatory and association-type activities. The Board of Bar Commissioners is composed of 25 members; 15 of whom are voting members. The Board has a President who serves for one year, a President-elect who "shadows" the Board President for a year, and 11 elected other-voting Commissioners, who represent five geographical areas of the state. These other voting Commissioners are elected for three-year terms by Bar membership. The Board also has two voting Public Members who are appointed by the Court for three years.

The non-voting members of the Board consist of two ABA Delegates, the deans of Utah's two law schools, the most recent Past-President, and certain special-interest members, which include: the Minority Bar, the Paralegal Division, Women Lawyers, the Young Lawyers' Division and a Supreme Court Liaison.

Fittingly, the Board and the Executive Director and staff allocate significant resources to the combination of admissions and discipline efforts. While these two functions are both expected to help the Court achieve its mandated objective of improving the practice of law, they are starkly different from each other. The admissions process is designed to permit only qualified individuals to practice law, while the disciplinary process is designed to disqualify incompetent or unfit individuals. The paid admissions staff is relatively small; the paid disciplinary staff is relatively large. The admissions process is more or less designed to pay for itself. The disciplinary process could appear unethical if it were designed to pay for itself as there would be an incentive to discipline those who are not in need of discipline in order to collect fees and fines. The admissions process is comprised of a large number of volunteers; there are fewer volunteers in the discipline process. The paid staff members administrating admissions report directly to the Executive Director, and have no "dotted lines" to any other entity. The paid staff for discipline likewise report to the Executive Director, but are understood to have a "dotted line" responsibility to the Court and other entities. In most instances, the Executive Director represents the staff at the Board level. The allocation of resources and the lines of authority for these objectives appear as though it is geared toward the budget process and it may not be associated with a strategic plan previously recommended. This is another indication that there are improvements to be implemented in order to provide more direction for short term activities in line with a long-term strategic plan.

The Executive Director position is currently designed to be a one-year appointment. This appears to be a vestigial element of an historic attempt to make the position highly accountable by making it subject to governance pressures on an annual and shorter term basis. In practice, however, the one year term is unobserved and the incumbent is routinely reappointed. This seeming incongruity is actually quite logical, since the Executive Director position is the chief source of institutional consistency as the voting Commissioners have three year term limits. However, the paradoxical effect is that highest ranking staff position which is designed to be the most accountable potentially becomes the least accountable given its short term nature.

In order to more effectively integrate the long-term strategy and objectives of the Bar with its daily operating activities, it becomes imperative that its executive or operational officer shares these goals and has the mindset of sustaining them for the longer term. The effect of giving the Executive Director an extended term is that of enhanced accountability and a resulting focus on improving operations in conjunction with the Bar strategy. It also creates an environment that preserves an adequate amount of the Executive Director's focus for subsequent Bar Presidents and Commissioners rather than the potential for directing an undue amount of focus on the near term in order to secure a subsequent term.

4. Restructure how the Executive Director is employed, compensated, and evaluated.

The chief executive or operating officer of any entity should be held to a longer time frame than one year. Judging this leader on the basis of decisions made, initiatives implemented, and performance evaluated within one year rewards the individual for short term thinking and actions. It is recommended that the Executive Director be given a longer term (3-5 year) contract and that the Executive Director is then evaluated annually for performance based compensation contingent on his or her ability to execute the long term strategy described in the previous recommendations. The current arrangement may discourage an Executive Director from providing constructive criticism or questioning association-wide activities, programs, plans or decisions. The Executive Director works for the Board which is charged with determining the compensation for that position and the decision to renew the employment contract, yet both parties are currently locked into a short term managerial time frame rather than operating with a shared long term, executive perspective. An example of an effective longer term compensation arrangement includes a set salary that is reasonable and additional performance based incentives such as a bonus that may be utilized to encourage the achievement of the objectives communicated by the Bar Commissioners and President.

Monitoring

To effectively govern the affairs of their organization, a Board of directors must monitor its effectiveness. Monitoring relates to both the concept of overall accountability and activities related to internal controls. The latter category includes things like annual audits of operations, whistleblower functions, fraud detection and conflicts of interest.

Regarding the overall accountability associated with regulatory matters (Admissions, Discipline and CLE), the Board, the Executive Director, and staff, appear to be meeting their formal and informal objectives. There are clear reports issued, at both the Board and Court level, in association with these activities, follow-up matters are reported on, and deadlines are met. However, the "Other", association type activities of the Board, Executive Director and staff, are less formally controlled, monitored or reported. This leads to less clear accountability for both the Board and the Executive Director and staff in the "Other", association type matters. This informality is a source of some concern, but may be remedied by many of the recommendations in this report.

As contemplated in the recommendations of this report, the establishing of key, measurable results are paramount to executing an effective strategy to carry out the mission, vision, objectives and goals of the Board and the Courts. Objectives need to be clearly spelled-out and communicated among all levels of governance and management. During specifically-defined intervals, such as quarterly, bi-annually or at the beginning, middle and end of the year, the results should be communicated and those responsible for the results must be held accountable and rewarded for successfully meeting the strategic goals. This is especially true in the "Other" category due to the nature of the activities in this arena.

During the course of our interviews, there emerged a possible concern that conflicts of interest and ineffective programs, if any, would not be identified and resolved in a timely manner. This potential concern was also coupled with suggestions that certain operational policies and procedures within the "Other", association type activities, needed to be better formalized or designed. We noted that there were also some security concerns over confidential data and information in the Admissions and Discipline processes. These concerns indicate some possible weaknesses in internal controls both at the governance level and at the operational level. Since the scope of this engagement was to look only at the corporate governance by the Board, we could only note the possibility of the existence of internal control weaknesses, rather than pursue them further.

Our interviews and analyses clearly revealed that the current Board President, the Board, and the Executive Director have a very close relationship that assists in the effective accomplishment of the important tasks they are assigned. These individuals appear to accomplish quality work considering the limited number of staff assigned to them.

Recommendations

5. Institute Periodic Operational Audits of the Executive Director and Staff

To our knowledge, there has been no operational review of the Executive Director and staff since the appointment of the current Executive Director. Back in the late 1980's and early 1990s, the Bar faced a significant financial problem. One remedy for this issue was to perform regular financial audits. The Bar has annual financial statement audits as a result.

We see the current project of Corporate Governance, and the subject matter of this report, as the next step in assessing the overall health of the Utah State Bar. A final step in this assessment is to have periodic operational reviews. These types of reviews are a regular facet of corporate America, and are viewed as having deterrent and detective benefits that add consultative value an organization's operations. These types of reviews are valuable to both the Board and the Executive Director and staff in providing an objective assessment relative to the achievement of the Board and management's objectives.

The current staff structure is not at the optimal size to support a full time operational audit function. Therefore, we offer possible options as recommendations to the Court and the Board:

- Currently, the Court has an internal audit function. It may be possible for this group to take on the role of performing yearly, risk-based operational audits of the Bar's day-to-day activities. A significant increase in Court auditors does not seem necessary to accomplish this function, and a significant reduction of the Court auditors' yearly schedule likewise does not appear necessary. Two to four operational reviews could be performed yearly without imposing a significant burden on the Court auditors. The drawback to this option is that there may be policy and adversarial relationship issues related to this option.
- The role of the Bar CFO could be expanded to include an operational auditing function. The benefit of this option is the CFO is already on staff and therefore knows the operations well, and could incorporate necessary controls and audit functionality fairly easily and with relatively little additional cost or committed hours. The drawback to this option is that there is lacking independence of reporting and a corresponding lack of objectivity. For example, the CFO would report to the Executive Director and would also be auditing the Director's operations, as well as the financial work that is the responsibility of the CFO. Ideally, the auditor should report to independent members of the Board.
- A part-time, independent operational auditor could be employed by the Bar to perform infrequent audits. This would be least costly to the Bar; however, the appropriate skill set would be more difficult to find for a part-time employee in this capacity.
- The Court and Board could employ outside experts to perform periodic operational reviews. This option is optimal in terms of independence and objectivity, but is likely more costly than the other options mentioned.

We recommend that the operational auditor(s) assists the Board and the Executive Director in establishing a risk assessment that is tied to the newly established strategic plans and corresponding objectives. The risk assessment includes areas of financial, operational and compliance objectives and is scored based on the probabilities and magnitude involved with the non-achievement of such objectives. Next, we suggest that the operational auditor(s) review all of the Bar's policies and procedures, comparing them with strategic planning and objectives and then ensuring that the policies and procedures are designed to mitigate significant risks identified in the risk assessment. The operational auditor(s) is then pivotal in advising the Board and the Executive Director as to the appropriate redesign and proper implementation of internal controls related to the achievement of key objectives. Audit programs are then created by the operational auditor(s) to monitor selected key controls and to periodically test them for operational effectiveness. Reports to the Executive Director and selected members of the Board then communicate control weaknesses and

recommendations for change and improvement. Examples of these recommendations, not necessarily specific to the current Bar might, among other examples, include:

- Review of and compliance with conflict of interest policies
- Computer security issues
- Ineffective or unprofitable programs in both the regulation or association-type areas
- Financial accounting or budgetary concerns
- Compliance with Court rules and laws
- Review of the elections process

6. Create an Independent Committee Function

To complement the other observations and recommendations in this report, we recommend that the Bar establish an Independent Committee. This committee consists of "independent" members of the Board and they serve to oversee the operational audit function and communicate with the complete Board on matters related to financial audits, conflicts of interest, potential fraud and other matters requiring independence and objectivity of thought. It is advised that the Independent Committee include at least one member who is considered a financial expert. We recognize that the Bar currently has at least one non-voting Public Member of the Board who qualifies as this expert.

Various configurations of this committee are suggested as follows:

- The Public Members of the current Board could be relegated to non-voting status, in order to make them more independent, and they could be assigned to the Independent Committee Function. This Committee could also function also as the Budget Committee. The objective in utilizing Public Members without a Board vote is to have independent body serve in this vital monitoring role. In addition to the two Public Members serving in this function, another Ex Officio member(s), or voting member(s), could be part of this Committee.
- The Court could appoint two to four new individuals to function on the Board only as Independent Committee members who are removed from Bar operations and the standard affairs of the Board. Appointing new Board Members to a new Committee may provide a fresh look and the desired independence; however, it may add unnecessary layers to the already large structure of the Bar Board.

There are other configurations that could be employed for the make-up of this Independent Committee. We simply recommend that these members be independent from Bar operations and the normal activities of the Board and that they possess the proper background and experience. We recommend that the Independent Committee consist of a CPA and a member who is experienced with Not-For-Profit Boards. All members should obtain a thorough understanding of the Bar, the Board, its strategic plan, objectives and Bar policies and procedures. The group should create an Independent Committee Charter and meet with the operational auditors at least once a quarter to discuss findings. The Independent Committee should also meet with the external, financial statement auditors at least twice a year to discuss the audit planning and to receive the results of the audit. The Independent Committee is also integral to the Whistle-Blower recommendation explained below.

7. Establish a Whistle-Blower Function

Whistle-blower policies and procedures provide a channel through which Bar staff, Bar and Board members, and even the legal community can anonymously report concerns regarding fraud, conflicts of interest, other breakdown in internal controls, financial reporting issues and other areas of major governance concern.

We envision this function being performed by an Independent Committee as described above, or possibly by an administrative function of the Court. Should the Court and the Board decide to forego the recommendation to utilize an Independent Committee, a Whistleblower function should still be considered.

Throughout our interviews, we recognized that there are some very strong and active informal "whistleblower" activities. In some instances, complaints, almost verbatim, were echoed by more than one interviewee. We note, however, that the interviewees were mostly positive about the Board, its administration, and the functionality of the Executive Director and staff. Still, this does not diminish the positive aspects that a whistleblower function can provide. Perhaps there are more concerns that are not brought to light for a variety of reasons that would be made available for review should the Court and the Board employ a whistleblower function that is more structured in nature, and independent of both the Board and the Executive Director and staff.

8. Implement the Use of a Board Governance Self Assessment Checklist

According to *The 2006 Grant Thornton LLP National Board Governance Survey for Not-for-Profit Organizations*, "Self assessments can help boards determine how well they are carrying out their responsibilities and identify areas in need of improvement." The survey also reports that 37 percent of not-for-profit organizations surveyed perform self assessments and that such a practice is becoming the trend. We recommend that the Board utilize a self assessment checklist on a periodic basis and that the completed checklist be reviewed by the Court. The purpose of the checklist is to self-assess the Bar's effectiveness related to its governance responsibilities. The self assessment process by the Board also adds a greater degree for its accountability to its stakeholders. As you have requested we have designed a board governance self assessment checklist for the Bar located in Appendix B.

9. Institute an ongoing conflict of interest policy for the Bar staff

In addition to the existing conflict of interest policy that the Board signs and adheres to, the Executive Director and Bar staff should also be given direction related to conflict of interest policies of the Bar. These should be designed by the Board and explicit examples are valuable content in the policy. We recommend that, once it is created, the Executive Director and Bar staff sign the policy to indicate that they have read it, understand it and comply. Generally the elements of a conflict of interest policy include the following:

1. A comprehensive statement defining conflicts of interest and the organization's policies regarding them.
2. An initial conflict of interest questionnaire for new Board and staff members
3. A yearly application of the questionnaire for both Board and staff members.

We recognize that a conflict of interest policy has recently been implemented at the Board level, and encourage its continuance.

Information and Communication

Communication is the key to all of the areas we have discussed in this governance report. We recognize five distinct Bar stakeholder groups -- the Court, Board, Executive Director and staff, various Sections, Divisions and local Bars, and Bar Members. While the details of communication among the various stakeholders can differ, there appears to be a general sense that communication is adequate across the board. Perhaps the most frequently mentioned opportunity for better communication during our interviews was between the Court and the Board/Executive Director. We understand that communication between the Court and the Board/Executive Director has improved in recent years.

We attended a quarterly meeting between the Court and the Current President, the President-Elect and the Executive Director. These meetings are relatively new, and we view them as an appropriate means to keep the Board and Executive Director and staff in synch with the Court. The quarterly meetings currently serve as a method for the Board and the Executive Director to report the status of the Bar operations and pending issues and for the Court to coordinate its directives to the Board and to the Executive Director.

The communication between the Board and the Executive Director is likely the most effective communication among any of the five stakeholder groups. The relationship between the Board, the Board President and the Executive Director is truly symbiotic. Neither can function well without the other. The Board and the Board President represent policy and to some extent forward-thinking. The Executive Director and staff represent stability, consistency and the ability to carry out the directives of the Board. The Executive Director attends the Executive Committee meetings, which consist of the current President, the President-Elect and Executive Directors as chosen by the current President. This meeting generally takes place a few days or so prior to each Commission meeting. The purpose of this meeting is to finalize agenda items for the up-coming Commission meetings. We attended the Executive Committee meeting just prior to the September Commission meeting. This meeting was well attended, was on point, facilitated pertinent agenda items, and allowed for discussion among attendees.

The Executive Director likewise attends all Commission meetings. One of the Executive Director's staff currently functions as the secretary for Commission meetings. This allows for more efficient follow-up on Commission meeting items by the Executive Director. However, we noted that the Court sends a liaison to attend Commission meetings and a Justice of the Court is not represented in the Commission meetings.

Though it was not within the scope of this report, we were able to observe some aspects of the communication within the operations of the Bar. We offer them as a byproduct of this project. Based upon our limited observations, communication between the other stakeholders and the Board and Executive Director and staff appears to be sufficient. The Bar publishes a periodic journal, there is a well-designed website, there are specific members of the Bar staff who are dedicated to communication and IT-related efforts such as email communication to members. All of this is designed to keep members abreast of Bar activities. Each Commissioner outside of the Salt Lake area has a geographical constituency and each Commissioner from outside the Salt Lake area interviewed expressed efforts they have made to reach out to their constituencies. Salt Lake area Commissioners are given liaison assignments by the current President. These assignments are again designed to keep

various constituencies informed. Additionally, there are a number of gatherings each year, also designed to offer CLE and keep communication flowing to and between Bar members.

As it pertains to Communication among the stakeholders in terms of simply Communicating, the lines appear to be open and free flowing. There may, however, be weaknesses in the messages and substance of Communications among certain groups. For example, in the "Other" association-type activities, there appears to be inadequate Communication among the Board and the Executive Director as there is no defined model for determining projects or for reporting on progress on initiatives. This was discussed previously in the Monitoring section of this report.

Recommendation

10. A Justice from the Court should attend at least one Commission meeting annually.

This action would serve to improve relations and the communication between the Court and the Commission. We recognize that the Court sends a liaison to each Commission meeting, but sometimes discussion items can get lost in translation. The mere presence of a Justice at a Commission meeting sends a powerful message of judicial concern and Court representation in the activities of the Board.

We recognize that the Court has delegated administrative and other functions to the Board and the Executive Director, and they generally take great initiative in performing their functions. However, the ultimate responsibility of administering the practice of law in the state rests with the Supreme Court and it should be more visible at Commission meetings.

Concluding Thoughts

The Utah State Bar has chosen to utilize the Integrated Bar model. This model has many advantages, and some disadvantages. The most obvious disadvantage is the captive-audience nature of Bar fees paid for "Other," non-regulatory matters by those wishing to practice law in the state. Market forces often play a key role in Non-Integrated Bars to help improve monitoring and other strategic, corporate governance-related matters for state Bars.

Due to the choice of Bar model type, and recognizing the difficulty for the Bar in moving to a Non-Integrated Bar, the suggestions in this report are intended to assist the Board regarding the governance of the Bar in its current state as an Integrated Bar. The areas of focus in this project relate to bar governance including that of structure, objectives, monitoring and communication.

This report recommends that the Bar:

1. Consider changing Board meeting attendance policies to emphasize transparency
2. Formally utilize the Non-Profit Framework when analyzing any project that falls within the "Other" category
3. Regularly formulate and document a long-term strategy for the Bar
4. Restructure how the Executive Director is employed, compensated and evaluated
5. Institute Periodic Operational Audits of the Executive Director and Staff
6. Create an Independent Committee Function
7. Establish a Whistle-Blower Function
8. Implement the Use of a Board Governance Self Assessment Checklist
9. Institute an ongoing conflict of interest policy for the Bar staff
10. A Justice from the Court should attend at least one Commission meeting annually

These recommendations are the result of our research, interviews and analyses of Bar governance and serve to assist in the improvement of its governance process. We believe that implementation of all or several of these recommendations will cumulatively adjust the focus of the Board, Executive Director and staff to a longer-term, strategic focus. It also serves to provide more adequate direction and accountability among this group. Additionally, the recommendations give the Board tools for monitoring operations, conflicts and fraud more effectively and the Court achieves higher visibility within the Bar.

The improvements that are obtained over time from these changes will allow the Bar to continue to thrive. In the longer-term, the Board will be able to see the tangible benefits from its efforts as it analyzes its efforts against its strategic plans.

We again thank all those who have offered their time, input and suggestions into this project and we look forward to discussing the contents of this report further.

Appendix A - Bar Governance Self Assessment Template

Measurement Scale: Very Effective (5); Effective (4); Somewhat Effective (3); Somewhat Ineffective (2); Ineffective (1); Very Ineffective (0)

I. VISION AND OBJECTIVES

Does the Utah State Bar Board of Commissioners have a clearly stated and believable overall objective that is:

- consistently used to direct actions, to set priorities, and to focus the decisions of the organization.

- understood, supported and easily articulated to others by the board;

- revisited and refined on a periodic basis to reflect changing needs or conditions.

1 Does the Utah State Bar Board of Commissioners have a written overall objective that is clearly stated, believable, and easily understood?

Rating 1 2 3 4 5

2 Does the overall objective statement reflect the core values and needs of the members of the Bar?

Rating 1 2 3 4 5

3 Is the overall objective statement revisited and refined on a periodic basis to reflect changes in the area, profession, member demographics, courts, or other?

Rating 1 2 3 4 5

4 Do board members understand and readily support the overall objective, particularly new board members?

Rating 1 2 3 4 5

5 Is the Bar's annual operational work plan clearly linked to the mission?

Rating 1 2 3 4 5

6 Are board and committee meetings and Bar decisions centered on the overall stated objective?

Rating 1 2 3 4 5

7 Is the overall objective clearly articulated in the Bar's written materials, such as:

- brochures and other marketing materials
- annual report
- strategic plan
- journal and newsletters
- board manual
- policy and procedures
- budget?

Rating 1 2 3 4 5

8 Does the Bar measure its success by determining the extent to which it is achieving the overall objective?

Rating 1 2 3 4 5

Vision and Objectives Total Score _____

Vision and Objectives Average Score _____ 0

II. PROGRAM EFFECTIVENESS AND PROGRAM ASSESSMENT

Does the Utah State Bar Board of Commissioners have programs that:

- Are well defined and responsive to the Utah legal and cultural needs

- Are regularly assessed and reconfigured in response to changes in the legal profession and member needs

- Attract the appropriate members and fees

1 Are the Bar's programs aligned with the stated overall objective and formal strategic plan?

Rating 1 2 3 4 5

2 Does the organization set periodic performance targets for each program?

Rating 1 2 3 4 5

3 Does each program have the budget allocation and personnel to achieve its strategic goals and objectives?

Rating 1 2 3 4 5

4 Does the Bar periodically conduct a thorough assessment of each of its programs?

Rating 1 2 3 4 5

5 Does the assessment include measurable program results and success?

Rating 1 2 3 4 5

6 Are the results of the assessment communicated to the courts, staff, and other stakeholders?

Rating 1 2 3 4 5

7 Are the results of the assessment used to perfect or adjust existing programs or develop new programs?

Rating 1 2 3 4 5

8 When developing new programs, does the Bar organization conduct a feasibility study that includes the established need for the service, budget considerations, and plans?

Rating 1 2 3 4 5

9 Does the Bar encourage innovation in developing new programs that specifically meet the needs of members and the local legal profession?

Rating 1 2 3 4 5

10 Does the organization communicate the success of the programs to its stakeholders and the community?

Rating 1 2 3 4 5

Program Effectiveness Total Score _____

Program Effectiveness Average Score _____ 0

III. STRATEGIC PLAN TO MEET OBJECTIVES

Does the Utah State Bar Board of Commissioners have a formal strategic plan that is:

- Created by key members and staff and endorsed by the board
- Utilized consistently to provide clear direction for the organization to achieve its overall objective
- Regularly reconfigured in response to changes in the legal profession and member needs

1 Has the Bar developed a written strategic plan to achieve its overall objective?

Rating 1 2 3 4 5

2 Is the strategic planning process inclusive of board, staff, program beneficiaries, community members, and other key constituents?

Rating 1 2 3 4 5

3 Does the planning involve articulating or researching the current internal and external environment in which the organization operates?

Rating 1 2 3 4 5

4 Does the organization use the strategic plan to coordinate all other activities such as programs, budgets, staffing and activities?

Rating 1 2 3 4 5

5 Does the strategic plan include:

- organizational goals and priorities
- objectives
- tasks or activities to carry out the objectives?

strategic plan's goals and objectives?

6 Does the organization consider how the program beneficiaries will be impacted by the accomplishment of the

Rating 1 2 3 4 5

7 Does the strategic plan include an annual operational work plan that is linked to the strategic plan and contains a

- timeline,
- multi-year budget, and
- personnel for the accomplishment of the goals and objectives?

Rating 1 2 3 4 5

8 Does the board evaluate the progress towards achieving the goals of the annual operational work plan and strategic plan at least on a quarterly basis?

Rating 1 2 3 4 5

9 Has the organization communicated the content of strategic plan to all constituents, including board members, volunteers, donors, program beneficiaries, and the general legal community

Rating 1 2 3 4 5

10 Is the strategic plan visible in the organization as a wall chart, poster, notebook, or other manner?

Rating 1 2 3 4 5

Strategic Plan Total Score _____

Strategic Plan Average Score 0

IV. BOARD OF COMMISSIONERS' RESPONSIBILITIES

Does the Utah State Bar Board of Commissioners have a board that:

- is dedicated to and guided by the Bar's overall objective and strategic plan
- comprehends and upholds its legal, fiduciary, and fiscal oversight responsibilities
- appropriately recruits, orients, and trains new board members

1 Does the board receive ongoing information and training about its roles and responsibilities?

Rating 1 2 3 4 5

2 Does the board understand that its role is to govern the organization by fulfilling the overall objective; ensuring financial stability and protecting the public interest?

Rating 1 2 3 4 5

3 In fulfillment of its governance role, does the board

- Provide strategic vision
- Develop and assess programs and policies
- Ensure fulfillment of legal requirements
- Elect qualified officers, and appoint qualified committee chairs
- Hire and evaluate the executive director
- Establish personnel policies and monitor compliance
- Oversee and participate in fee determination and utilization
- Act as an ambassador for the organization in public

Rating 1 2 3 4 5

4 Is the size of the board effective to meet the demands of the Bar organization and is efficient?

Rating 1 2 3 4 5

5 Does the board have clearly stated expectations of board members, including attendance at board meetings, and participation in committees?

Rating 1 2 3 4 5

6 Does the nominating process ensure that board membership reflects the diversity of the Utah Bar's membership and/or constituency, and includes those with a diversity of skills, expertise, and professional backgrounds (practice, academia, corporate, government) necessary to help guide the organization?

Rating 1 2 3 4 5

7 Does the organization provide an orientation for new board members, including an explanation of the Bar's bylaws, policies and programs as well as board members' roles and responsibilities?

Rating 1 2 3 4 5

8 Does the board have term limits for board members which are staggered?

Rating 1 2 3 4 5

9 Does the board have an advance annual calendar of meetings?

Rating 1 2 3 4 5

10 Does the board have a written conflict of interest policy that each board member has signed?

Rating 1 2 3 4 5

11 Do board meetings have written agendas and relevant written materials that are given to the board in advance of the meeting?

Rating 1 2 3 4 5

12 Does the board participate in the following committees:

- Executive (group that discusses strategy, policy, and goals)
- Finance/budget (develops financing plans; monitors cash flow and organization's financial strength)
- Independent (retains and communicates with independent and internal auditors, provides reporting mechanism for fraud and conflicts of interest)
- Program (oversees development and implementation of programs)
- Nominating/board Development (reviews and recommends individuals to fill board vacancies)

Rating 1 2 3 4 5

Board Responsibilities Total Score _____

Board Responsibilities Average Score _____ 0

V. FISCAL MONITORING

Does the Utah State Bar Board of Commissioners have financial procedures and systems that ensure:

- Reliable and accurate reporting of financial information
- An annual budget that reflects a plan to achieve the Bar's overall objective and goals
- Thorough fiscal oversight by the board

1 Does the Bar develop an annual operating budget which includes costs for all programs, activities and personnel.

Rating 1 2 3 4 5

2 Is the budget used as a strategic tool in planning, and is it in alignment with the Bar's overall objective.

Rating 1 2 3 4 5

3 Is the budget reviewed and approved by the board of commissioners?

Rating 1 2 3 4 5

4 In reviewing the budget, does the board consider the following issues:

- the reliability and accuracy of the budgetary process in previous periods
- the principal variables and assumptions within the budget
- what effect new programs or activities will have on the budget
- what costs are variable and what costs are fixed
- requirements for debt financing if any
- requirements for fee increases or consistency
- capital and other significant expenditure plans and considerations

Rating 1 2 3 4 5

5 Does the budget planning process include the program director, the executive director, and all other necessary individuals (with ultimate budget approval by the board)?

Rating 1 2 3 4 5

6 Does the board review the financial strength of the Bar at least quarterly?

Rating 1 2 3 4 5

7 Does the Bar prepare financial statements that reflect the budgeted versus actual basis to assist the Bar in achieving a better understanding of the finances?

Rating 1 2 3 4 5

8 Does the Bar have policies and procedures evidencing financial control that have been reviewed by the finance committee of the board?

Rating 1 2 3 4 5

9 Are the Bar's financial statements reviewed or audited by a qualified CPA firm?

Rating 1 2 3 4 5

10 Does the board consider the following each period:

- possibly changing auditors (partner or firm) every five years
- precluding the auditing firm from providing consulting and management type services
- maintaining the independence of the audit committee (should not part of the management team nor voting members of the board)
- executive director and treasurer reviewing the 990 before filing with the IRS ?

Rating 1 2 3 4 5

Fiscal Monitoring Total Score _____

Fiscal Monitoring Average Score _____ 0

VI. ALIGNING OVERALL OBJECTIVES WITH OPERATIONAL EXECUTION

Does the Utah State Bar Board of Commissioners have:

- A competent, motivated, and effective leader
- Dedicated and hard working staff and volunteers who understand and strive to achieve the objectives of the Bar mission

1 Does the executive director and Bar president:

- lead in accordance with the overall objectives?
- have a clear vision and goals for the organization?
- have excellent communication skills?
- excite others around the vision?
- have good team building skills?
- have strength as a problem solver?
- take responsibility for decisions?
- understand his/her own management and leadership styles?
- build rapport and trust with others?
- give others freedom to work their own way?

Rating 1 2 3 4 5

2 Does the Bar have written job descriptions for staff that detail expectations?

Rating 1 2 3 4 5

3 Are written expectations used to guide staff performance reviews?

Rating 1 2 3 4 5

4 Does the Bar executive director and personnel have regular staff meetings?

Rating 1 2 3 4 5

5 Does the bar operations have written personnel policies and procedures?

Rating 1 2 3 4 5

6 Does the Bar provide training and professional development to staff?

Rating 1 2 3 4 5

7 Does the Bar have a written ethics, antifraud and conflict of interests policy that is signed by the executive director and staff?

Rating 1 2 3 4 5

8 Does the Bar have a process for responding to concerns, including potential fraud, conflicts of interest and significant problems as communicated to the independent committee of the board?

Rating 1 2 3 4 5

9 Does the bar provide appropriate orientation and training for staff and volunteers?

Rating 1 2 3 4 5

10 Does the Bar evaluate the performance of the staff and volunteers in conjunction with actual performance related to the stated objectives?

Rating 1 2 3 4 5

11 Does the organization communicate regularly with volunteers via newsletters and email?

Rating 1 2 3 4 5

12 Does the Bar have a formal marketing plan and communications plan?

Rating 1 2 3 4 5

13 Does the Executive Director and staff report measurable results of objectives to the Board on a quarterly basis and are they held accountable for these results?

Rating 1 2 3 4 5

Aligning Objectives Total Score _____

Aligning Objectives Average Score _____ 0

VII. OTHER

1 Do board members understand what their legal duty of care requires under state law? For example:

- director must act in good faith
- and in a manner the director believes to be in the best interests of the Bar and the community
- with such care as an ordinarily prudent person would use in similar circumstances

Rating 1 2 3 4 5

2 Do board members understand what their legal duty of loyalty requires? For example:

- directors must act with good faith in governing the corporation
- directors must be aware they are stewards of the Bar
- directors must not unfairly profit, directly or indirectly, from the Bar

Rating 1 2 3 4 5

3 Do board members understand how they can fulfill their duties of care and loyalty?

- become educated re: the bylaws, board materials, and all information to which they have a right of access to carry out their responsibilities
- become familiar with the budget and all financial information and procedures to ensure that the organization is financially accountable and fiscally sound
- attend board meetings, and come prepared to use one's own judgment
- participate in selecting, compensating and evaluating the Executive Director
- be aware of potential conflicts of interest
- use their knowledge of the above to ensure compliance with all applicable state and federal laws

Rating 1 2 3 4 5

Appendix B – Sample Strategic Plan

Consideration should be given to the sample Strategic Plan listed below. Note that the template and plan is only an example.

[Utah State Bar Logo]

20XX– 20XZ Strategic Plan

[Mission/Vision Statement]

Developed By: Executive Director and Staff

June 20XX

Background
[Discussion by Executive Director]

Mission
[Reiteration of Bar Mission]

Critical Issues
[Discussion by Executive Director]

Strategic Outcomes and Goals
[Discussion by Executive Director]

UTAH STATE BAR OPERATIONAL PLAN

20XX-20XZ

CRITICAL CHALLENGE #1: Service to Members

OUTCOME DESIRED: Increase the perception of the value of membership in the Bar

- Strategy A: Evaluate the value and quality of current service
- Strategy B: Improve service quality and value
- Strategy C: Market current and new service

Strategy A: Evaluate the value and quality of current service

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
1. Conduct focus groups to evaluate service	X		Evaluation Committee	
2. Examine other Bar's services and compare	X		Evaluation Committee	
3. Identify service improvement needs		X	Evaluation Committee	
4. Establish service level standards		X	Executive Director	

Strategy B: Improve service quality and value

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
1. Implement new member orientation – individual level	X		Implementation Committee	
2. Implement new member orientation – firm level	X		Implementation Committee	

Strategy C: Market current and new service

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
1. Audit current services' effectiveness		X	Internal Auditors	
2. Create new program success factors	X		Executive Director	
3. Review marketing resources	X		Marketing Committee	

UTAH STATE BAR OPERATIONAL PLAN
20XX-20XX

CRITICAL CHALLENGE #1: Service to Members

OUTCOME DESIRED: Increase member participation in Bar activities

OUTCOME BENCHMARK: 10% increase by 20XX

- Strategy A: Evaluate the value and quality of current events
Strategy B: Market current and new service more aggressively

Strategy A: Evaluate the value and quality of current events

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
1. Develop satisfaction surveys	X		Outside Marketing Group	

Strategy B: Market current and new service more aggressively

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
1. Create user friendly registration process	X		Bar Staff	
2. Develop marketing plan	X		Marketing Plan	

UTAH STATE BAR OPERATIONAL PLAN
20XX-20XX

CRITICAL CHALLENGE #2: Increase non-due revenue

OUTCOME DESIRED: Non-due revenue increased

OUTCOME BENCHMARK: 10% increase by 20XX

- Strategy A: Develop non-due revenue growth plan
- Strategy B: Develop marketing plan for non-due revenue strategies

Strategy A: Develop non-due revenue growth plan

ACTION STEPS	DUE 20XX	DUE 20XX	RESPONSIBILITY	STATUS

Strategy B: Develop marketing plan for non-due revenue strategies

ACTION STEPS	DUE 20XX	DUE 20XX	RESPONSIBILITY	STATUS

UTAH STATE BAR OPERATIONAL PLAN
20XX-20XXZ

CRITICAL CHALLENGE #3: Increase Diversity Profile

OUTCOME DESIRED: Increase Bar's involvement in diversity initiatives

- Strategy A: Support minority law school graduates
- Strategy B: Support Diversity Committee initiatives
- Strategy C: Attend and Support Diversity Programs at local law schools

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
Strategy A: Support minority law school graduates				

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
Strategy B: Support Diversity Committee initiatives				

ACTION STEPS	DUE 20XX	DUE 20XY	RESPONSIBILITY	STATUS
Strategy C: Attend and Support Diversity Programs at local law schools				

Article 2. Bylaws.

Rule 14-201. Definitions.

As used in this article:

- (a) "Bar" means Utah State Bar, a corporation incorporated, registered and domiciled in Utah and designated as a Section 501(c)(6) organization under the United States Internal Revenue Code;
- (b) "Board" means the Board of Commissioners of the Utah State Bar;
- (c) "commissioner" means a member of the Board;
- (d) "Executive Committee" means a committee of not fewer than three members of the Board as set forth in these Bylaws;
- (e) "executive director" means the executive director of the Bar;
- (f) "member" means a lawyer who has been admitted to the Bar who holds a current active or inactive license, or is a licensed foreign legal consultant;
- (g) "president" means the president of the Board;
- (h) "president-elect" means the president-elect of the Board; and
- (i) "Supreme Court" means the Utah Supreme Court.

Rule 14-202. Purposes of the Bar.

The purposes of the Bar are to:

- (a) advance the administration of justice according to law;
- (b) aid the courts in carrying on the administration of justice;
- (c) regulate the admission of persons seeking to practice law;
- (d) provide for the regulation and discipline of persons practicing law;
- (e) foster and maintain integrity, learning, competence, public service and high standards of conduct among those practicing law;
- (f) represent the Bar before the legislative, administrative and judicial bodies;
- (g) prevent the unauthorized practice of law;
- (h) promote professionalism, competence and excellence in those practicing law through continuing legal education and by other means;
- (i) provide service to the public, to the judicial system and to members of the Bar;
- (j) educate the public about the rule of law and their responsibilities under the law;
- (k) assist members of the Bar in improving the quality and efficiency of their practice;

(l) to engage freely in all lawful activities and efforts, including the solicitation of grants and contributions that may reasonably be intended or expected to promote and advance these purposes; and

(m) carry on any other business connected with or incidental to the foregoing objectives and purposes, and to have and exercise all the powers conferred under law of Utah upon corporations formed under the Utah Revised Nonprofit Corporation Act.

Rule 14-203. License categories.

(a) Lawyers licensed by the Bar shall be divided into the following licensure categories:

(a)(1) Active. Active members are those lawyers eligible to practice law as defined by Rule 14-802. An active member must maintain an active license.

(a)(2) Active, under three. Active under three lawyers are those persons who took the student Bar Examination as defined in Rule 14-710 and were admitted not more than three licensing cycles ago.

(a)(3) Active emeritus. Active emeritus lawyers are those lawyers who have been a member of the Bar for 50 years or are 75 years of age as of July 1 of the current year and who are engaged in the practice of law.

(a)(4) Inactive. Inactive members are those lawyers who have retired from or for other reasons are not engaged in the practice of law as defined by the Rule 14-802. An inactive member must maintain an inactive license. They shall have the right to attend meetings of the Bar but shall not have a vote. They may serve on Bar committees and be members of sections of the Bar.

(a)(5) Inactive emeritus. Inactive emeritus lawyers are those lawyers who have been a member of the Bar for 50 years or are 75 years of age as of July 1 of the current year and who are not engaged in the practice of law.

(a)(6) Other limited practice licenses. As authorized by the Supreme Court, the Bar may develop other limited license categories.

(b) Transfer from inactive to active status. An inactive member may become an active member upon request and by paying the licensing fees which would have been payable July 1 had the member then been active. A lawyer who transfers must also pay the Lawyer's Fund for Client Protection assessment for the licensure cycle when assessed.

(c) Register of members to be kept. The executive director shall maintain a register of lawyers which shall contain a designation as to their licensing status and such other information as the Board may determine to be necessary or desirable or as required by rule.

(d) Information required of members. Each member of the Bar shall furnish the executive director information indicating his or her date and the place of birth, dates of admission in other jurisdictions, and concerning such other matters as the Board may from time to time prescribe. This information shall be furnished by each member as a part of, or as a supplement to, the annual licensing form required by the rules or upon inquiry at any time by the executive director.

(e) Membership licensure card. Each member shall be furnished with a current licensure card.

(f) Professional misconduct. If an inactive member, or active member while suspended, shall practice law, he or she shall be subject to the disciplinary process as in cases of other professional misconduct under the Utah Rules of Professional Conduct and Article 5, Lawyer Discipline and Disability.

Rule 14-204. Meetings of the Bar.

(a) Dates and notices.

(a)(1) The time and place of the Bar's annual and spring conventions shall be fixed and notice given by the Board to all licensed lawyers not less than 60 days prior to the dates of such meetings.

(a)(2) The time and place of special meetings of the Bar shall be fixed by the Board and notice shall be given by the Board at least 15 days prior to the date of any meeting. The purpose for any special meeting shall be stated in the notice.

(b) Programs. The Board shall appoint such committees and shall take such action as may be appropriate to provide a program at the annual and spring conventions that will permit consideration of the affairs of the Bar and matters relating to the Bar of interest to the members. The meetings may include such meetings of the Board, sections, committees and any local bar or other associations as may be determined by the Board.

(c) Report of the president. The president shall make an oral or written report of his or her administration to the members of the Bar.

(d) Fees and charges. A registration fee for attendance at the annual and spring conventions may be charged to all attendees. However, the business sessions of such meetings shall be open forum sessions and open to all lawyers licensed and in good standing whether registered or not. The Board may also make charges for attendance at luncheons, dinners and special events in order to defray all or part of the costs of the meetings.

(e) Reports and recommendations. Reports of sections and committees, including recommendations requiring affirmative action by the members, shall be submitted to the Board at least one month prior to the date of the annual or spring conventions. Reports or recommendations requesting affirmative action shall be considered by the Board and recommendations of the Board for action shall be made at the business or open forum sessions of such meetings, and shall be open to debate at that time within reasonable limitations prescribed by the presiding officer, and a vote shall be taken. The vote of the members shall be advisory to the Board.

(f) Resolution and open forum session. Fifteen days prior to the first general session of the annual and spring conventions, any lawyer licensed and in good standing may present in writing any resolution pertinent to the legal profession and within the objectives and purposes of the Bar. Resolutions so presented shall be considered by the Board, which shall report its recommendations with respect to action to be taken at the business or open forum sessions, at which time such resolutions shall be open to debate within such

limitations as shall be prescribed by the presiding officer, and a vote shall be taken thereon. The vote of the members shall be advisory to the Board. If the Board thereafter declines to comply with or implement any duly adopted resolution, the reasons for such refusal shall be set forth in the minutes of the Board.

(g) Suspension of time provisions. The time provisions of paragraphs (e) and (f) may be suspended by the Board for good cause which shall be set forth in its minutes, or by an affirmative vote of three-fourths of the members present at any business meeting.

(h) Record of proceedings. A record of the proceedings of the annual and spring conventions shall be kept by the executive director and shall be available to the members. Parts of the meetings as may be deemed by the Board to be of general interest to the members shall be published in the Utah Bar Journal. At the first regular meeting of the Board held after the annual and spring conventions, a review of the proceedings shall be made by the Board for the purpose of considering any duly adopted resolutions or recommendations approved at those meetings.

Rule 14-205. Board.

(a) Number and terms. There shall be a Board consisting of no fewer than 13 but no more than 15 voting members, including 11 elected lawyers and two non-lawyers appointed by the Supreme Court. Except as otherwise provided, the term of office of each commissioner shall be three years and until a successor is elected and qualified.

(b) Vacancies. A lawyer vacancy on the Board occurs by reason of death, resignation, incapacity, retirement, removal, change of residence from Utah, or upon the incumbent ceasing to be an active member of the Bar in good standing. A vacancy created by a lawyer commissioner shall be filled by the remaining Board members by either:

(b)(1) conducting a special election;

(b)(2) appointing a successor from among the active members of the Bar whose business mailing addresses on the records of the Bar are in the division from which the commissioner was elected, who shall serve until the following annual election; or

(b)(3) filling the vacancy through the next regular annual election.

The Board may establish the term of the successor to be either a one, two or full three-year term, provided that there would be not more than three but not fewer than two commissioners from the Third Division whose terms expire in any one year and not more than five but not fewer than four commissioners on the Board whose terms expire in any one year.

(b)(4) A President's unexpired Commission term shall be filled in the regular election cycle immediately preceding the time he or she succeeds to the office of President.

(c) Removal. A lawyer commissioner may be removed from the Board by:

(c)(1) The vote of eight of the twelve commissioners (other than the commissioner proposed for removal) at a meeting of which advance notice of the removal vote is given as provided in paragraph 14-204(a)(2), provided that commissioners who are eligible to vote but who are not in attendance at the meeting may submit their vote in writing to the executive director; or

(c)(2) The vote of a majority of the active members of the Bar in the division which elected the commissioner voting in a special election held for the purpose of consideration of removal. Ballots shall be mailed, first class, 20 days after the filing of a petition calling for removal signed by 10% of the active members of the Bar in the division which elected the commissioner. Ballots shall be due 17 days after mailing and the results tabulated and announced not more than 45 days after the filing of the petition.

(d) General powers. The Board may exercise all powers necessary and proper to carry out the duties and responsibilities of the Bar and the purposes of Article 1, Integration and Management, and shall exercise all authority which is not specifically reserved to the Supreme Court.

(e) Election notice. Notice of election of commissioners and of the divisions from which they shall be elected during the current year shall be mailed to the active members of the Bar in that division no later than 90 days prior to the date on which ballots will be counted.

(f) Nomination. Commissioners shall be nominated by written petition complying with Article 1, Integration and Management, and filed with the executive director at least 60 days prior to the date on which ballots will be counted. Such petitions must be signed by ten active members of the Bar whose business mailing addresses on the records of the Bar are in the division from which the election is to be held. Only active members of the Bar eligible to vote in that division may be nominated to serve as commissioner.

(g) Form of petition. The executive director shall prepare a form of petition for the nomination of commissioners and shall furnish copies to any active member upon request. Nominations may be made on such forms, but nominations in any other form of petition which complies with Article 1, Integration and Management and these Bylaws shall be deemed sufficient.

(h) Election procedures.

(h)(1) Ballots shall be mailed to all active members in each division in which an election is to be held, containing the alphabetized names of those members who have been nominated from the respective divisions. Said ballots shall be mailed to active members at their business mailing address in the respective divisions at least 15 days prior to the date on which ballots will be counted.

(h)(2) The ballot, together with a ballot envelope and a cover envelope in which the voting member shall identify himself or herself, shall be included in the mailing.

(h)(3) Balloting may be returned by mail or in person. Ballots shall state the date upon which they are due and shall be delivered to the Bar offices, or mailed by voters so as to reach the Bar offices, no later than 5:00 p.m. on the day prior to the date ballots will be counted. Balloting shall close at 5:00 p.m.

(h)(4) The executive director shall designate the time, date and place for the counting of ballots, and shall arrange for the counting.

(h)(5) Each candidate for a Board position may submit in writing the names of two persons to act as ballot counters, and arrange to have counters at the Bar offices or such other place as the executive director shall determine on the date and time for counting ballots.

(h)(6) Successful candidates shall be notified of that fact by the president who shall then call a meeting of the Board prior to the end of the annual meeting for the purpose of re-organizing the Board. Public announcement of election results shall be made at the discretion of the president.

(h)(7) The terms of new commissioners shall begin when they are seated at the reorganization meeting of the Board.

(h)(8) If an insufficient number of nominating petitions are filed to require balloting in a division, the person or persons nominated shall be declared elected.

(h)(9) If any day or date set forth above shall fall on a Saturday, Sunday or holiday, the act required or time fixed shall occur on or run from the next working day.

(i) Disputed election.

(i)(1) If there is a dispute as to the validity of the election of a commissioner, it shall be resolved by the Board at its first meeting after the election or at an adjourned meeting. Any Board member involved in the dispute shall not be entitled to vote. The executive director shall give written notice to each candidate of the hearing on the contested election and each candidate shall have the right to be personally present, to be represented by counsel and to present proof at such hearing. The Board shall have the right to examine the ballots and to inquire into their validity and into all matters germane to the election and dispute.

(i)(2) The Board may designate a committee from among its members to hear disputed election matters, but decisions of the committee shall not be effective until approved by the Board. In every contested election hearing, the Board shall have the right to prescribe rules and regulations for the conduct.

(i)(3) The decision of the Board shall be final.

(j) Meetings.

(j)(1) The Board shall hold regular meetings at the Bar offices or at such other place as the Board may determine.

(j)(2) Special meetings of the Board may be held at any time upon the call of the president, and shall be called by him or her at the written request of three or more members of the Board.

(j)(3) Reasonable notice of the time and place of all regular special meetings shall be given to each member of the Board by the executive director by mail, telephone, fax, e-mail or telegraph.

(j)(4) At any regular or special meeting of the Board, any business may be transacted which is within the power of the Board, whether or not such business has been placed upon the agenda in advance; provided, however, that advance notice pursuant to subparagraph (j)(3) above must be given for removal of officers and lawyer commissioners.

(j)(5) If less than a quorum of the Board is present at a meeting, those present may adjourn the meeting to a later time, and if a quorum is present at the time to which the meeting was adjourned, the Board may proceed with the conduct of business without further call or notice.

(j)(6) If the president desires the vote of the Board without calling a meeting, such a vote may be taken by telephone, e-mail or fax, provided that all members of the Board who are available at their respective business offices shall be given an opportunity to vote.

(k) Quorum. Eight members of the Board shall constitute a quorum for conducting the business of the Board and a majority vote of those present and voting at any meeting shall be sufficient to take effective action to bind the Board; provided, however, that the nomination of candidates to run for the office of president-elect and the selection of a lawyer commissioner to fill a vacancy shall be by majority vote of the entire Board. All members of the Board who are present shall vote on all matters when a vote is taken unless they excuse themselves from voting or are excused from voting by a majority of the Board members present by reason of conflict of interest.

(l) Executive Committee. An Executive Committee of not fewer than three members, two of whom shall be the president and the president-elect, with the remaining members of the Executive Committee being voting members of the Board, shall be appointed by the president with the approval of the Board. The executive director shall be an ex-officio member of the Executive Committee. The duties of the Executive Committee shall include:

(l)(1) the handling of emergency matters when the entire Board cannot be convened or the requirements of paragraph (g) above cannot be met;

(l)(2) the review of the affairs of the Bar and the making of recommendations to the Board;

(l)(3) the handling of ministerial and routine business of the Bar which transpires between Board meetings; and

(l)(4) any other matters delegated to it by the Board.

All recommendations and ministerial matters shall be reported to the Board as a part of the agenda for the next Board meeting following such action.

(m) Liaison assignments. In addition to performing such duties as are required by law or which may be assigned to individual members of the Board, commissioners and officers may be assigned as contacts or liaison representatives to the various committees, sections and units of the Bar, and in such capacity shall have the authority to call meetings of the committees, sections or units of the Bar and may report thereafter at the meetings of the Board. The members of the Board and officers should affiliate and participate with, and be informed upon the work of the American Bar Association and other organizations on subjects relating to those under consideration by the Board, committees, sections and units of the Bar to which the Board members are assigned.

(n) Sub-committees. The Board may appoint such sub-committees as it deems desirable in order to carry out its functions.

(o) Executive director.

(o)(1) The executive director shall be selected by the Board at the meeting held immediately following the adjournment of the annual convention.

(o)(2) The salary and duties of the executive director shall be fixed by the Board. The term of office of the executive director shall be for one year.

(o)(3) The executive director shall have and perform duties as secretary to the Board as provided by law and such other duties as shall be prescribed by the Board or delegated by the president, not inconsistent with law and these Bylaws.

(p) Ex-officio members. Ex-officio members of the Board may be designated by the Board from year to year, but any designation shall not be effective for more than one year, and such members shall not be entitled to vote.

Rule 14-206. Officers.

(a) President. The president-elect shall automatically succeed to the office of president pursuant to Article 1, Integration and Management.

(b) President-elect; qualifications; voting procedures.

(b)(1) A lawyer commissioner who wishes to be considered as a candidate or a commissioner who wishes to recommend the name of another lawyer in good standing on

active status to be considered as a candidate shall notify the Board in writing no later than January 1. The Board also may consider additional candidates at its discretion.

(b)(2) The Board shall nominate at least one candidate to run for the office of president-elect from among the names submitted to the Board as set forth above. The Board, by vote, shall nominate those running for the office of president-elect at a regularly scheduled meeting. Balloting for nomination to run for the office of president-elect shall be by secret ballot except that commissioners not in attendance at the meeting may submit their vote in writing to the president or executive director.

(b)(3) A lawyer elected president-elect shall succeed to the office of president and shall then serve as president with authority to represent the Bar and preside at all meetings of the Board and the Bar even though the president-elect may not be serving in a term as an elected commissioner. A president and president-elect who are not elected commissioners have the authority to vote on matters brought before the Board. In the event of a tie vote, the matter at hand shall fail to pass.

(b)(4) Ballots shall be mailed to all active members of the Bar containing the alphabetized names of the candidates. The ballots shall be mailed to active members at their business mailing address at least 15 days prior to the date on which ballots will be counted. In the event that there is only one candidate for the office of president-elect, the ballot shall be considered as a retention vote and a majority of those voting shall be required to reject the sole candidate.

(b)(4)(A) The ballot, together with a ballot envelope and a cover envelope in which the voting member shall identify himself or herself, shall be included in said mailing.

(b)(4)(B) Balloting may be returned by mail or in person. Ballots shall state the date upon which they are due and shall be delivered to the Bar offices, or mailed by voters so as to reach the Bar offices, no later than 5:00 p.m. on the day prior to the date ballots will be counted. Balloting shall close at 5:00 p.m.

(b)(4)(C) The candidates may submit in writing the names of two persons to act as ballot counters, and arrange to have counters at the Bar offices or such other place as the executive director shall determine on the date and time for counting ballots.

(b)(4)(D) The executive director shall designate the time, date and place for the counting of ballots, and shall arrange for the counting.

(b)(4)(E) The successful candidate shall be notified by the president who shall then call a meeting of the Board prior to the end of the annual meeting for the purpose of reorganizing the Board. Public announcement of election result shall be made at the discretion of the president.

(b)(4)(F) The term of the new president-elect shall begin when he or she is seated at the reorganization meeting of the Board.

(b)(4)(G) If any day or date set forth above shall fall on a Saturday, Sunday or holiday, the act required or time fixed shall occur on or run from the next working day.

(b)(5) If there is a dispute as to the validity of the election it shall be resolved by the Board at its first meeting after the election. Any Board member involved in the dispute shall not be entitled to vote. The executive director shall give written notice to each candidate of the hearing on the contested election and each candidate shall have the right to be personally present, to be represented by counsel and to present proof at such hearing. The Board shall have the right to examine the ballots and to inquire into their validity and into all matters germane to the election and dispute.

(b)(5)(A) The Board may designate a committee from among its members to hear disputed election matters, but decisions of the committee shall not be effective until approved by the Board. In every contested election hearing, the Board shall have the right to prescribe rules and regulations for the conduct.

(b)(5)(B) The decision of the Board shall be final.

(c) Seating new commissioners and officers. The reorganization meeting of the Board shall be called to order by the outgoing president. He or she shall first conduct any unfinished business to come before the existing Board. Thereafter, the newly-elected commissioners who have been found qualified and declared elected shall be seated as members of the Board. The outgoing president shall recognize and seat the new president and president-elect.

(d) Terms of office. The terms of office of the president and president-elect shall run concurrently and shall begin at the commencement of the annual convention and run until their successors have been seated. Notwithstanding the running of the president's term of office, all official functions of the annual convention shall be presided over by the outgoing president.

(e) Duties and temporary absences. The president shall preside at all meetings of the Bar and of the Board, and in the event of any temporary absence, the president-elect shall perform the duties of the president. The president shall represent the Bar at all appropriate functions and shall perform such other duties and otherwise represent the Bar and the Board as directed by the Board.

(f) Vacancies. A vacancy occurs in the office of president or president-elect by reason of death, resignation, incapacity, retirement, removal, change of residence from Utah, or upon the incumbent ceasing to be an active member of the Bar in good standing. A vacancy shall be filled by the Board from among its members upon a majority vote by secret ballot of the remaining Board members. Commissioners not in attendance at the meeting may submit their vote in writing to the executive director. If a vacancy occurs in the office of president-elect a president-elect shall be nominated and stand for election under Article 1, Integration and Management and paragraph (b) above.

(g) Removal. The president or president-elect may be removed from office by:

(g)(1) the vote of nine of the current voting commissioners at a meeting of which advance notice of the removal vote is given as provided in 14-204(a)(2), provided that commissioners not in attendance at the meeting may submit their vote in writing to the executive director; or

(g)(2) the vote of a majority of the active members of the Bar voting in a special election held for the purpose of consideration of removal. Ballots shall be mailed, first class, 20 days after the filing of a petition calling for removal signed by 10% of the active members of the Bar. Ballots shall be due 17 days after mailing and the results tabulated and announced not more than 45 days after the filing of the petition.

Rule 14-207. Finances.

(a) Annual licensing fees. The annual licensing fees to be paid each year by all members of the Bar shall be fixed by the Board with prior Supreme Court approval.

(b) Budget. The Board shall prepare a budget which shall be published for comment prior to final adoption. The Board shall adopt the budget at its first regular meeting following the reorganization meeting. No obligations shall be incurred unless within the limits of the budget and within the scope of the authorized objectives of the Board.

(c) Section dues.

(c)(1) Sections of the Bar may, with the approval of the Board, charge an annual membership fee in order to obtain the commitment of members to section activities and to provide revenue to carry out the purposes of the section. The amount of such membership fees shall be fixed by the section subject to the approval of the Board.

(c)(2) Funds raised by sections from membership fees shall be held by the Bar as separately identifiable funds of the sections, and disbursed to the sections as needed, to carry out the functions of the sections. Such funds shall not revert to the general Bar fund at the end of the budget year, but shall continue to be held as a separately identifiable fund.

(d) Disbursements.

(d)(1) Funds of the Bar shall be disbursed only in accordance with the provisions of law and by these Bylaws, and at the direction of the Board.

(d)(2) Checking accounts shall be maintained with banks to be designated by the Board in such amounts as the Board shall determine.

(d)(3) No check shall be drawn on the funds of the Bar except as authorized by the Board.

(d)(4) Checks under the amount of \$1,000 can be signed by any one of the members of the Executive Committee or by the executive director. Checks over the amount of \$1,000 shall bear the signatures of any two members of the Executive Committee or any one member of the Executive Committee and the executive director, except that there shall be a revolving-fund account for day-to-day operating needs, which can be signed by any one of the members of the Executive Committee or by the executive director. The size of the

revolving-fund account shall be designated annually by the Board and can be revised at any time by Board action.

(e) Investment of funds. Funds of the Bar shall be invested at the direction of the Board.

Rule 14-208. Special rules and regulations.

(a) Admission to the Bar. The Board shall promulgate rules for admission of applicants to the Bar pursuant to Article 1, Integration and Management, and shall recommend to the Supreme Court for approval rules governing qualifications and requirements for admission to the practice of law as a lawyer and as a foreign legal consultant and for the examination of applicants.

(b) Conduct and discipline. The Board shall promulgate rules governing the conduct and discipline of members of the Bar and shall recommend to the Supreme Court for approval rules governing the conduct of members of the Bar and rules governing the disciplinary and disability procedures in cases involving alleged misconduct or incapacity of members.

(c) Student practice rules. The Board may promulgate and recommend to the Supreme Court for approval rules governing student practice or student court assistance programs.

(d) Sections, standing committees, special committees. To facilitate the accomplishment of the purposes and objectives of the Bar, the Board shall create appropriate sections, standing committees and special committees of the Bar to which matters may be referred, for handling and/or recommendation to the Board. The Board may call for regular or periodic reports from such committees and sections at times and to such extent as shall appear appropriate to the Board.

(e) Committees. Committees of the Bar shall be:

(e)(1) Standing committees, which shall continue in existence until abolished by the Board. Members shall be appointed to standing committees for staggered terms of three years.

(e)(2) Ad hoc committees, which, having been created for a specific purpose, shall be terminated upon completion of that purpose. Membership on ad hoc committees shall be for the time the committee is in existence.

(e)(3) The Board shall select a chair and the members of each committee.

Rule 14-209. Utah Bar Foundation.

All active members of the Bar are members of the Utah Bar Foundation, entitled to attend and vote at all general meetings of the Foundation.

Rule 14-210. General.

(a) Litigation. No member, committee, or section of the Bar shall represent the Bar unless authorized to do so by the Board, or in case of emergency, by the Executive Committee as provided in Rule 14-205(1).

(b) Limitations on publicity. No recommendation or report of a section, committee, or member shall become the recommendation or report of the Bar until approved by the Board, and no such report or recommendation shall be released publicly prior to submission to and approval of the Board.

(c) Authority to bind Bar. No committee, section, or any officer or member shall have the power to make the Bar liable for any debt or obligation except upon the authorization of the Board.

(d) Local bar associations. To further promote the purposes and objectives of the Bar, the Board shall encourage the creation of, and active participation of its members in, local bar associations, and work to achieve harmony with such local associations.

(e) Amendments of Bylaws. These Bylaws may be amended at any regular or special meeting of the Board by a majority vote of the entire Board. However, proposed amendments shall be filed with the executive director at least ten days in advance of the next regular meeting of the Board; provided however, they may be amended at any regular meeting of the Board without prior notice by the unanimous vote of the entire Board.