

DESCRIPTION	2012 BUDGET	2012 Expenditures 5/31/12	2011 Unaudited Expenditures	2013 BUDGET
INCOME-DUES				
Membership Dues	\$1,199,230	1,191,128	1,207,295	\$1,219,840
Penalties	38,400	108,800	41,900	50,000
Processing Fee	127,600	116,390	134,322	133,590
SUBTOTAL-DUES	1,365,230	1,416,318	1,383,517	1,403,430
NON-DUES				
Dividend/Interest Income	3,000	801	2,537	2,500
Advertising	7,850	1,000	3,830	3,850
Booth Income	17,000	4,933	17,612	17,600
Sponsorships	11,000	7,921	11,814	11,000
Lawyer Referral Income	38,000	3,757	39,229	41,450
Fees (IOLTA, Leadership)	13,000	2,462	30,096	13,000
MCLE Fees	35,000	15,205	45,015	45,000
CLE Seminars/Registration	240,000	54,394	249,832	250,000
CLE Publications/Video	56,000	26,844	62,402	62,000
Mailing Label Income	869	0	958	0
Grants/Donations	0	50	14,500	0
Royalties	61,000	22,239	55,082	47,500
Basic Legal Training Course	5,675	0	5,950	5,800
Products & Services	29,500	15,056	30,918	29,700
Misc. Income/Social Events	1,800	0	100	1,300
SUBTOTAL-NON DUES	519,694	154,661	569,876	530,700
TOTAL INCOME	\$1,884,924	1,570,979	1,953,393	\$1,934,130
EXPENSES				
SUPREME COURT MANDATED				
Atty Registration/Database Mgt.	158,779	93,464	148,087	210,387
Technology/Website	118,475	48,964	156,893	128,998
Indirect Admin/Executive Support	30,833	13,126	40,856	36,990
Non-Personnel Administrative Support	50,379	20,767	64,434	52,844
TOTAL REGISTRATION EXPENSES	358,466	176,320	410,270	429,219
GOVERNANCE				
Indirect Admin/Executive Support	39,463	16,801	34,106	43,838
Non-Personnel Administrative Support	64,480	26,579	53,789	62,628
Direct Admin/Executive Support	132,861	48,406	128,028	132,824
Printing, Mailing, Telephone & Other	9,610	1,736	14,273	9,530
N. I. Travel	12,000	3,809	13,168	12,000
Nominations/Elections	5,777	0	5,777	5,777
Planning Conference/Orientation	1,000	1,247	2,448	1,500
Conference Travel	11,655	4,630	11,529	15,365
Awards	2,800	26	1,208	2,800
President's Allowance	2,500	165	574	2,500
Insurance	9,250	0	8,932	7,042
TOTAL BOD EXPENSES	291,397	103,399	273,832	295,805
COMMITTEE				
Indirect Admin/Executive Support	9,592	4,083	10,478	12,724
Non-Personnel Administrative Support	15,672	6,460	16,525	18,178
Direct Admin/Executive Support	32,292	11,835	38,071	38,552
Printing, Mailing, Telephone & Other	550	402	878	850
N. I. Travel	3,000	2,444	4,847	5,000
TOTAL COMMITTEE	61,105	25,225	70,800	75,304
YLD ADMINISTRATION				
Indirect Admin/Executive Support	6,160	2,622	3,449	8,522
Non-Personnel Administrative Support	10,065	4,149	5,439	12,174
Direct Admin/Executive Support	20,738	3,201	11,886	25,820
Printing, Mailing, Telephone & Other	1,085	538	4,167	1,400
N. I. Travel	3,600	819	2,783	3,000
Nominations/Elections	0	0	0	0
Planning Conference/Orientation	1,000	204	2,000	1,000
Conference Travel	8,150	5,474	4,292	10,130
Awards	500	0	38	350
President's Allowance	750	0	0	750
Total YLD Admin	52,048	17,008	34,053	63,146

DESCRIPTION	2012 BUDGET	2012 Expenditures 5/31/12	2011 Unaudited Expenditures	2013 BUDGET
SENIOR COUNSEL DIVISION				
Indirect Admin/Executive Support	3,629	1,545	3,215	2,775
Non-Personnel Administrative Support	5,930	2,444	5,070	3,965
Direct Admin/Executive Support	12,218	1,595	11,483	8,409
Printing, Mailing, Telephone & Other	1,150	43	4,454	1,025
N. I. Travel	800	0	100	600
Nominations/Elections	0	0	0	0
Planning Conference/Orientation	0	0	0	0
Conference Travel	0	0	0	0
Awards	200	0	38	175
President's Allowance	0	0	0	0
Total Sr. Counsel Admin	23,926	5,627	24,359	16,949
NI COUNTY BAR ADMIN/Local Projects	16,380	15,975	16,380	16,000
MEMBER SERVICES				
PROGRAMS				
Bar Journal	53,299	15,596	54,188	48,560
Leadership Institute	9,812	3,830	20,210	11,296
MCLE	36,768	10,951	35,363	30,050
Continuing Legal Education	292,717	61,985	272,254	291,141
Membership Benefits	120,671	45,100	132,420	98,726
Basic Legal Training Course	7,046	2,384	5,605	5,752
Products & Services	24,649	11,498	24,251	23,628
PROJECTS				
Goal 1 (Organizational Struc.)	1,800	27	1,994	1,850
Goal 2 (Lawyer Competency)	7,500	0	8,828	9,050
Goal 3 (Discrim/Minority)	500	0	0	100
Direct Admin Support-Member Proj.	16,760	4,649	34,107	16,785
INDIRECT ADMIN SUPPORT	78,180	33,283	83,491	75,721
Non-Personnel Administrative Support	127,741	52,656	131,674	108,178
TOTAL MEMBER SERVICES	777,443	241,958	804,383	720,837
PUBLIC SERVICES				
PROGRAMS				
Lawyer Referral Service	57,857	19,654	52,662	52,862
Communications & Public Rel.	59,204	21,220	45,633	65,130
PROJECTS				
Goal 4 (Public Educ. re: Law)*	21,700	0	0	33,705
Goal 5 (Legal Serv. to Public)*	30,870	0	0	23,540
Goal 6 (Judicial Administration)	1,000	0	0	10,000
Direct Admin Support-Public Proj.	18,852	5,687	21,534	13,521
INDIRECT ADMIN SUPPORT	37,134	15,809	25,860	40,425
Non-Personnel Administrative Support	60,674	25,010	40,784	57,753
TOTAL PUBLIC SERVICES**	234,720	87,380	186,473	239,691
TOTAL EXPENSES	\$1,815,485	672,893	1,820,599	\$1,856,950
Net Income/(Loss) Before Taxes	\$69,439	898,086	132,794	\$77,180
Provision for Taxes				
Federal & State Income-Current	0	0	0	0
Net Income/(Loss) After Taxes	\$69,439	\$898,086	\$132,794	\$77,180
Capital Expenditures	(69,439)		(64,670)	(90,398)
Tot Net Income/(Loss) w/Cap Exp	(0)		68,124	(13,218)

*GG4 & GG5 Projects will be funded from
HSBA's Public Service Fund in 2011, 2012 & 2013.

**Total Public Services does not include GG4&GG5

HAWAII STATE BAR ASSOCIATION
 INCOME STATEMENT
 MONTH ENDED December 31, 2012

Preliminary
 1/18/2013

DESCRIPTION	Dec ACTUAL	Dec YTD ACTUAL	2012 BUDGET	VARIANCE	Dec 2011 YTD (unaudited)
DUES					
Licensing Fees	-2,520	1,212,174	\$1,199,230	12,944	1,207,295
Penalties	800	115,200	38,400	76,800	41,900
Processing fees	1,320	129,760	127,600	2,160	134,322
SUBTOTAL-DUES	-400	1,457,134	1,365,230	91,904	1,383,517
NON-DUES					
Dividend/Interest Income	71	1,476	3,000	-1,524	1,883
Advertising	0	6,581	7,850	-1,269	3,830
Booth Income	0	19,055	17,000	2,055	17,612
Sponsorships	0	12,565	11,000	1,565	11,814
Lawyer Referral Income	670	35,712	38,000	-2,288	39,229
Fees (IOLTA, Leadership)	478	6,935	13,000	-6,065	75,111
MCLE Fees	4,785	40,180	35,000	5,180	
CLE Seminars/Registration	15,370	236,839	240,000	-3,161	249,832
CLE Publications/Video	5,325	50,709	56,000	-5,291	62,402
Mailing Label Income	0	0	869	-869	958
Grants/Donations	0	266	0	266	14,500
Royalties	1,864	48,036	61,000	-12,964	55,082
Basic Legal Training Course	0	3,525	5,675	-2,150	5,950
Products & Services	6,472	30,481	29,500	981	30,918
Misc. Income/Social Events	0	5	1,800	-1,795	50
SUBTOTAL-NON DUES	35,035	492,365	519,694	-27,329	569,826
TOTAL INCOME	34,635	1,949,499	\$1,884,924	64,575	1,953,343
EXPENSES					
SUPREME COURT MANDATED					
Atty Registration/Database Mgt.	15,868	168,648	158,779	9,869	148,087
Technology/Website	20,997	140,364	118,475	21,889	156,893
Admin/Executive Support	3,051	34,383	30,833	3,550	40,856
Non-Personnel Administrative Support	4,653	50,658	50,379	280	64,434
TOTAL REGISTRATION EXPENSES	44,569	394,054	358,466	35,588	410,270
GOVERNANCE					
Indirect Admin/Executive Support	3,905	44,008	39,463	4,544	34,106
Non-Personnel Administrative Support	5,956	64,838	64,480	358	53,789
Direct Admin/Executive Support	10,610	122,903	132,861	-9,958	128,028
Printing, Mailing, Telephone & Other	4,612	8,199	9,610	-1,410	14,273
N. I. Travel	1,495	12,646	12,000	646	13,168
Nominations/Elections	0	3,998	5,777	-1,779	5,777
Planning Conference/Orientation	183	1,430	1,000	430	2,448
Conference Travel	789	15,326	11,655	3,671	11,529
Awards	834	1,611	2,800	-1,189	1,208
President's Allowance	220	1,169	2,500	-1,331	574
Insurance	0	6,838	9,250	-2,412	8,932
TOTAL BOD EXPENSES	28,603	282,965	291,397	-8,432	273,832
COMMITTEE					
Indirect Admin/Executive Support	949	10,696	9,592	1,104	10,478
Non-Personnel Administrative Support	1,447	15,759	15,672	87	16,525
Direct Admin/Executive Support	2,616	30,226	32,292	-2,066	38,071
Printing, Mailing, Telephone & Other	10	614	550	64	878
N. I. Travel	0	4,321	3,000	1,321	4,847
TOTAL COMMITTEE	5,023	61,616	61,105	511	70,800
YLD ADMINISTRATION					
Indirect Admin/Executive Support	610	6,869	6,160	709	3,449
Non-Personnel Administrative Support	930	10,121	10,065	56	5,439
Direct Admin/Executive Support	1,177	16,642	20,738	-4,096	11,886
Printing, Mailing, Tele, Meetings & Other	109	3,400	1,085	2,315	4,167
N. I. Travel	0	1,836	3,600	-1,764	2,783
Nominations/Elections	0	0	0	0	0
Planning Conference/Orientation	0	204	1,000	-796	2,000
Conference Travel	0	10,074	8,150	1,924	4,292
Awards	164	389	500	-112	38
President's Allowance	0	750	750	0	0
Total YLD Admin	2,990	50,284	52,048	-1,764	34,053

HAWAII STATE BAR ASSOCIATION
 INCOME STATEMENT
 MONTH ENDED December 31, 2012

Preliminary
 1/18/2013

DESCRIPTION	Dec ACTUAL	Dec YTD ACTUAL	2012 BUDGET	VARIANCE	Dec 2011 YTD (unaudited)
SENIOR COUNSEL DIVISION					
Indirect Admin/Executive Support	359	4,047	3,629	418	3,215
Non-Personnel Administrative Support	548	5,962	5,930	33	5,070
Direct Admin/Executive Support	692	6,535	12,218	-5,682	11,483
Printing, Mailing, Telephone & Other	0	2,484	1,150	1,334	4,454
N. I. Travel	0	0	800	-800	100
Nominations/Elections	0	0	0	0	0
Planning Conference/Orientation	0	0	0	0	0
Conference Travel	0	0	0	0	0
Awards	0	0	200	-200	38
Total SCD	1,598	19,029	23,926	-4,897	24,359
NI COUNTY BAR/Local Projects	0	15,975	16,380	-405	16,380
MEMBER SERVICES PROGRAMS					
Bar Journal	6,231	43,772	53,299	-9,527	54,188
Leadership Institute	199	9,785	9,812	-27	20,210
MCLE	2,394	27,592	36,768	-9,176	35,363
Continuing Legal Education	25,897	264,940	292,717	-27,777	272,254
Membership Benefits/Sp. Events	6,379	98,371	120,671	-22,300	132,420
Basic Legal Training Course	302	4,843	7,046	-2,203	5,605
Products & Services	322	27,420	24,649	2,771	24,251
PROJECTS					
Goal 1 (Organizational Struc.)	7	109	1,800	-1,691	1,994
Goal 2 (Lawyer Competency)	1,224	2,877	7,500	-4,623	8,828
Goal 3 (Minority in Profession)	0	0	500	-500	0
Direct Admin Support-Member Proj.	944	11,250	16,760	-5,510	34,107
INDIRECT ADMIN SUPPORT	7,737	87,183	78,180	9,002	83,491
Fixed Expenses	11,798	128,450	127,741	709	131,674
TOTAL MEMBER SERVICES	63,434	706,593	777,443	-70,851	804,383
PUBLIC SERVICES PROGRAMS					
Lawyer Referral Service	4,518	52,032	57,857	-5,825	52,662
Communications/Public Rel.	5,249	56,661	59,204	-2,543	45,633
PROJECTS					
*Goal 4 (Public Educ. re: Law)	0	0	0	0	0
*Goal 5 (Legal Serv. to Public)	0	0	0	0	0
Goal 6 (Judicial Admin.)	5,123	8,774	1,000	7,774	0
Direct Admin Support-Public Proj.	821	12,617	18,852	-6,235	21,534
INDIRECT-ADMIN SUPPORT	3,675	41,410	37,134	4,276	25,860
Fixed Expenses	5,604	61,011	60,674	337	40,784
TOTAL PUBLIC SERVICES	24,990	232,505	234,720	-2,216	186,473
TOTAL EXPENSES	171,207	1,763,021	\$1,815,485	-52,465	1,820,549
NET INCOME(LOSS) before tax, capital&depr	-136,572	186,478	\$69,439	117,040	132,794
Provision for Taxes					0
Federal & State Income		0	0	0	132,794
Net Income After Taxes		186,478	69,439	117,040	(65,121)
Capital Exp (Loan Principal, asset purchases, etc.)		(54,470)	(69,439)	14,969	67,673
Net Income after Capital Exp		132,008	0	132,009	

*GG 4 & 5 from Public Svc Fund page 7

Hawaii State Bar Association
Balance Sheet
December 31, 2012

Preliminary
1/18/2013

Assets:

Current Assets

Cash Held for Operations	\$1,727,678	
Cash Held for Others	\$1,227,558	
BOH Hawaiian Airlines	9,305	
BOH Family Law	5,158	
Investments	641,628	
Petty Cash/Misc.	230	
Total Current Assets		\$3,611,556

Other Assets

Building & Equipment	2,830,529	
Accumulated Depreciation	-299,596	
		2,530,932
Total Assets		\$6,142,488

Liabilities

Current Liabilities

Office of Disciplinary Counsel	879,159	
Attorney & Judges Assistance Program	156,781	
Lawyers' Fund For Client Protection	82,520	
Volunteer Legal Services	85,766	
County Bar/Specialty Bar Associations	23,332	
Federal/State Taxes	0	
ARS Refund	0	
Accrued Payroll	835	
Other Payables/Deferred Revenues	1,022,885	
Total Current Liabilities		\$2,251,277

Long-Term Liabilities

Acquisition Loan		1,514,580
Construction Buildout Loan		311,830
Total Liabilities		\$4,077,688

Fund Balance (Net Assets)

Retained Earnings		\$2,064,800
Total Liabilities & Fund Balance		\$6,142,488

ANNUAL REPORT

KELLER NOTICE

Under *Keller v. California State Bar*, 110 S. Ct. 2228, 110 L.Ed.2d 1 (1990), the expenditure of mandatory bar dues for political and ideological purposes that are not “necessarily or reasonably incurred” for purposes germane to the purposes of the State Bar is not constitutionally permitted. The HSBA Board feels that the positions taken and unified funds expended this year were within the purposes of the HSBA, which include the improvement of the system of justice and its administration, and the enhancement of professional competence. Legislation is monitored, and proposed HSBA positions on bills are developed by volunteer attorneys. No dues money was expended on lobbying legislative bills, other than nominal amounts spent on staff support for submission of testimonies. Therefore, no dues rebate is being offered pursuant to Keller.

If you disagree and feel that the HSBA has expended mandatory dues money for purposes outside of the activities permitted by Keller, you may file an objection and seek a rebate of such portion of your dues as may be found to have been used for purposes not permitted under Keller, plus interest. Written objections to a particular position or political; or ideological expenditure must be filed with the Executive Director within 45 days of publication of this notice. For detailed procedures on objecting to the use of dues, please call the HSBA office.