

**HAWAII STATE BAR ASSOCIATION
2015 Budget**

10/9/2014

DESCRIPTION	2014 BUDGET	2014 Revenue & Exp 8/31	2013 Unaudited Revenue & Exp	2015 BUDGET
INCOME-DUES				
Membership Dues	\$1,242,970	1,226,234	1,236,592	\$1,245,620
Penalties	60,000	102,300	83,644	60,000
Processing Fee	131,230	112,760	124,608	112,570
SUBTOTAL-DUES	1,434,200	1,441,294	1,444,844	1,418,190
NON-DUES				
Dividend/Interest Income	1,800	480	1,382	1,400
Advertising	6,500	0	0	0
Booth Income	19,000	9,699	18,926	19,000
Sponsorships	10,000	0	9,500	15,000
Lawyer Referral Income	38,000	18,730	40,028	40,000
Fees (IOLTA, Leadership)	13,000	13,222	15,620	13,000
MCLE Fees	40,000	23,175	34,953	35,000
CLE Seminars/Registration	240,500	119,385	244,940	270,000
CLE Publications/Video	51,000	33,230	42,266	51,000
Mailing Label Income	0	0	1,762	0
Grants/Donations	0	0	11,500	0
Royalties	38,000	28,007	35,499	38,000
Basic Legal Training Course	0	0	3,612	0
Products & Services	30,500	19,750	30,770	30,500
Miscellaneous Income	0	294	285	0
SUBTOTAL-NON DUES	488,300	265,971	491,043	512,900
TOTAL INCOME	\$1,922,500	1,707,265	1,935,887	\$1,931,090
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EXPENSES				
SUPREME COURT MANDATED				
Atty Registration/Database Mgt.	214,752	137,150	162,287	210,938
Technology/Website	121,167	60,555	120,693	108,800
Indirect Admin/Executive Support	32,217	17,593	28,390	29,772
Non-Personnel Administrative Support	55,341	34,226	52,338	51,708
TOTAL REGISTRATION EXPENSES	423,478	249,524	363,708	401,219
GOVERNANCE				
Indirect Admin/Executive Support	38,978	21,285	33,646	33,646
Non-Personnel Administrative Support	66,955	41,409	62,028	58,436
Direct Admin/Executive Support	144,519	86,145	123,223	135,612
Printing, Mailing, Meals, Supplies, Telephone, Oth	12,150	3,957	12,340	11,350
N. I. Travel	14,000	12,245	13,611	15,200
Nominations/Elections	0	0	5,159	0
Planning Conference/Orientation	1,500	0	1,653	1,500
Conference Travel	12,455	9,482	7,301	11,505
Awards	2,800	190	1,162	2,800
President's Allowance	2,500	0	220	2,500
Insurance	7,042	6,568	6,231	7,042
TOTAL BD EXPENSES	302,899	181,281	266,574	279,592
COMMITTEE				
Indirect Admin/Executive Support	15,775	8,614	9,766	13,356
Non-Personnel Administrative Support	27,097	16,758	18,003	23,197
Direct Admin/Executive Support	58,487	31,661	35,453	53,833
Printing, Mailing, Meals, Supplies, Telephone, Oth	550	517	1,419	1,250
N. I. Travel	4,000	3,307	2,596	4,000
TOTAL COMMITTEE	105,909	60,857	67,237	95,637
YLD ADMINISTRATION				
Indirect Admin/Executive Support	6,897	3,766	6,541	7,089
Non-Personnel Administrative Support	11,847	7,327	12,058	12,312
Direct Admin/Executive Support	25,571	17,289	27,322	28,572
Printing, Mailing, Meals, Supplies, Telephone, Oth	1,690	103	731	1,075
N. I. Travel	2,500	373	830	2,000
Nominations/Elections	0	0	0	0
Planning Conference/Orientation	1,000	0	0	1,000
Conference Travel	11,030	2,759	5,929	8,940
Awards	400	0	0	400
President's Allowance	750	0	0	750
Total YLD Admin	61,684	31,616	53,410	62,138

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10/9/2014

DESCRIPTION	2014 BUDGET	2014 Revenue & Exp 8/31	2013 Unaudited Revenue & Exp	2015 BUDGET
SENIOR COUNSEL DIVISION				
Indirect Admin/Executive Support	2,418	1,320	2,130	2,203
Non-Personnel Administrative Support	4,154	2,569	3,927	3,827
Direct Admin/Executive Support	8,967	5,837	9,119	8,880
Printing, Mailing, Meats, Supplies, Telephone, Oth	1,175	0	1,061	1,025
N. I. Travel	800	1,197	728	800
Nominations/Elections	0	0	0	0
Planning Conference/Orientation	0	0	0	0
Conference Travel	0	0	0	0
Awards	200	0	0	200
President's Allowance	0	0	0	0
Total Sr. Counsel Admin	17,714	10,924	16,964	16,935
NI COUNTY BAR ADMIN/Local Projects	16,375	17,425	16,375	17,425
MEMBER SERVICES				
PROGRAMS				
Bar Journal	46,958	28,777	61,771	30,083
Leadership Institute	10,439	7,469	12,297	10,585
MCLE	44,305	29,288	20,741	54,881
Continuing Legal Education	264,233	185,079	356,557	304,400
Membership Benefits	63,871	15,103	70,242	69,839
Basic Legal Training Course	0	0	1,287	0
Products & Services	23,715	15,510	14,967	23,833
PROJECTS				
Goal 1 (Organizational Struc.)	1,800	45	70	0
Goal 2 (Lawyer Competency)	8,550	4,741	6,316	6,300
Goal 3 (Discrim/Minority)	100	0	0	0
Direct Admin Support-Member Proj.	18,322	11,118	14,264	11,527
INDIRECT ADMIN SUPPORT	61,131	33,382	58,117	67,835
Non-Personnel Administrative Support	105,008	64,943	107,140	117,814
TOTAL MEMBER SERVICES	648,432	395,455	723,768	697,097
PUBLIC SERVICES				
PROGRAMS				
Lawyer Referral Service	61,503	41,208	38,462	71,978
Communications & Public Rel.	71,367	33,973	57,283	75,786
PROJECTS¹				
Goal 6 (Judicial Administration)	5,000	0	6,918	5,500
Direct Admin Support-Public Proj.	13,095	8,100	15,273	21,316
INDIRECT ADMIN SUPPORT	36,528	19,947	31,027	40,268
Non-Personnel Administrative Support	62,746	38,806	57,199	69,936
TOTAL PUBLIC SERVICES	250,240	142,034	206,161	284,783
TOTAL EXPENSES	\$1,826,731	1,089,116	1,714,198	\$1,854,826
NET INCOME(LOSS) before tax, capital&depr	\$95,769	618,149	221,689	\$76,264
Provision for Taxes				
Federal & State Income-Current	0	0	0	0
Net Income/(Loss) After Taxes	\$95,769	618,149	221,689	\$76,264²
Capital Expenditures (Mortgage principal, asse	(95,769)	(40,746)	(92,761)	(76,264)
Net Income after Capital Exp	(0)	577,403	128,928	0

HAWAII STATE BAR ASSOCIATION
 INCOME STATEMENT
 MONTH ENDED December 31, 2014

Preliminary
 3/5/2015

DESCRIPTION	Dec ACTUAL	Dec YTD ACTUAL Unaudited	2014 BUDGET	VARIANCE	Dec 2013 YTD Unaudited
DUES					
Licensing Fees	0	1,237,568	\$1,242,970	-5,402	1,236,592
Penalties	0	103,800	60,000	43,800	83,644
Processing fees	0	118,780	131,230	-12,450	124,608
SUBTOTAL-DUES	0	1,460,148	1,434,200	25,948	1,444,844
NON-DUES					
Dividend/Interest Income	22	549	1,800	-1,251	1,382
Advertising	0	0	6,500	-6,500	0
Booth Income	785	18,306	19,000	-694	18,926
Sponsorships	0	7,500	10,000	-2,500	9,500
Lawyer Referral Income	1,310	33,223	38,000	-4,777	40,028
Fees (IOLTA, Leadership)	1,618	15,558	13,000	2,558	15,620
MCLE Fees	6,390	36,590	40,000	-3,410	34,953
CLE Seminars/Registration	28,360	247,040	240,500	6,540	244,940
CLE Publications/Video	22,460	64,956	51,000	13,956	42,266
Mailing Label Income	0	3,242	0	3,242	1,762
Grants/Donations	0	0	0	0	11,500
Royalties	1,858	38,428	38,000	428	35,499
Basic Legal Training Course	0	0	0	0	3,612
Products & Services	5,281	28,821	30,500	-1,679	30,770
Miscellaneous Income	835	1,307	0	1,307	285
SUBTOTAL-NON DUES	68,920	495,520	488,300	7,220	491,043
TOTAL INCOME	68,920	1,955,668	\$1,922,500	33,168	1,935,887
EXPENSES					
SUPREME COURT MANDATED					
Atty Registration/Database Mgt.	5,328	166,794	214,752	-47,959	162,287
Technology/Website	56,294	148,152	121,167	26,985	120,693
Admin/Executive Support	2,326	25,861	32,217	-6,357	28,390
Non-Personnel Administrative Support	4,883	53,625	55,341	-1,716	52,338
TOTAL REGISTRATION EXPENSES	68,832	394,432	423,478	-29,046	363,708
GOVERNANCE					
Indirect Admin/Executive Support	2,815	31,288	38,978	-7,690	33,646
Non-Personnel Administrative Support	5,908	64,879	66,955	-2,076	62,028
Direct Admin/Executive Support	9,127	120,883	144,519	-23,636	123,223
Printing, Mailing, Telephone & Other	2,473	8,052	12,150	-4,098	12,340
N. I. Travel	0	16,643	14,000	2,643	13,611
Nominations/Elections	0	0	0	0	5,159
Planning Conference/Orientation	0	0	1,500	-1,500	1,653
Conference Travel	0	9,482	12,455	-2,973	7,301
Awards	0	227	2,800	-2,573	1,162
President's Allowance	2,015	2,015	2,500	-485	220
Insurance	0	6,568	7,042	-474	6,231
TOTAL BOD EXPENSES	22,337	260,036	302,899	-42,863	266,574
COMMITTEE					
Indirect Admin/Executive Support	1,139	12,663	15,775	-3,112	9,766
Non-Personnel Administrative Support	2,391	26,257	27,097	-840	18,003
Direct Admin/Executive Support	2,527	42,232	58,487	-16,255	35,453
Printing, Mailing, Telephone & Other	1,217	1,862	550	1,312	1,419
N. I. Travel	0	3,357	4,000	-643	2,596
TOTAL COMMITTEE	7,275	86,372	105,909	-19,537	67,237
YLD ADMINISTRATION					
Indirect Admin/Executive Support	498	5,536	6,897	-1,360	6,541
Non-Personnel Administrative Support	1,045	11,480	11,847	-367	12,058
Direct Admin/Executive Support	-2,340	24,144	25,571	-1,427	27,322
Printing, Mailing, Tele, Meetings & Other	2,656	5,972	1,690	4,282	731
N. I. Travel	0	373	2,500	-2,127	830
Nominations/Elections	0	0	0	0	0
Planning Conference/Orientation	0	0	1,000	-1,000	0
Conference Travel	0	2,759	11,030	-8,271	5,929
Awards	0	0	400	-400	0
President's Allowance	0	437	750	-313	0
Total YLD Admin	1,859	50,701	61,684	-10,984	53,410

HAWAII STATE BAR ASSOCIATION
 INCOME STATEMENT
 MONTH ENDED December 31, 2014

Preliminary
 3/5/2015

DESCRIPTION	Dec ACTUAL	Dec YTD ACTUAL Unaudited	2014 BUDGET	VARIANCE	Dec 2013 YTD Unaudited
	0				
SENIOR COUNSEL DIVISION**	0				
Indirect Admin/Executive Support	175	1,941	2,418	-477	2,130
Non-Personnel Administrative Support	367	4,025	4,154	-129	3,927
Direct Admin/Executive Support	1,298	10,535	8,967	1,568	9,119
Printing, Mailing, Telephone & Other	879	1,884	1,175	709	1,061
N. I. Travel	0	1,197	800	397	728
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	0
Total SCD	2,717	19,583	17,714	1,868	16,964
NI COUNTY BAR/Local Projects	0	17,425	16,375	1,050	16,375
MEMBER SERVICES					
PROGRAMS					
Bar Journal	1,423	36,634	46,958	-10,325	61,771
Leadership Institute	957	12,685	10,439	2,245	12,297
MCLE	4,060	43,191	44,305	-1,115	20,741
Continuing Legal Education	28,731	332,272	264,233	68,039	356,557
Membership Benefits/Sp. Events	1,888	59,785	63,871	-4,086	70,242
Basic Legal Training Course	0	0	0	0	1,287
Products & Services	298	23,217	23,715	-497	14,967
PROJECTS	0				
Goal 1 (Organizational Struc.)	0	0	1,800	-1,800	70
Goal 2 (Lawyer Competency)	-208	7,538	8,550	-1,012	6,316
Goal 3 (Minority in Profession)	0	0	100	-100	0
Direct Admin Support-Member Proj.	1,517	16,471	18,322	-1,851	14,264
INDIRECT ADMIN SUPPORT	4,414	49,070	61,131	-12,061	58,117
Fixed Expenses	9,266	101,752	105,008	-3,256	107,140
TOTAL MEMBER SERVICES	52,345	682,614	648,432	34,182	723,768
PUBLIC SERVICES					
PROGRAMS					
Lawyer Referral Service	5,658	64,109	61,503	2,606	38,462
Communications/Public Rel.	4,400	50,133	71,367	-21,234	57,283
PROJECTS					
Goal 6 (Judicial Admin.)	-1,016	5,279	5,000	279	6,918
Direct Admin Support-Public Proj.	1,243	12,459	13,095	-637	15,273
INDIRECT-ADMIN SUPPORT	2,638	29,321	36,528	-7,207	31,027
Fixed Expenses	5,537	60,801	62,746	-1,946	57,199
TOTAL PUBLIC SERVICES	18,459	222,101	250,240	-28,139	206,161
TOTAL EXPENSES	173,824	1,733,263	\$1,826,731	-93,468	1,714,198
NET INCOME(LOSS) before tax, capital&depr	-104,904	222,405	\$95,769	126,636	221,689
Provision for Taxes					
Federal & State Income	0	0	0	0	
Net Income After Taxes		222,405	\$95,769	126,636	
Capital Expenditures (Mortgage payment, asset purchases, etc.)		(106,012)	(95,769)	-10,243	
Net Income after Capital Exp		116,393	(0)	116,393	

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.