

**HAWAII STATE BAR ASSOCIATION
2022 BUDGET BY DEPARTMENT**

	2021 BUDGET	2021 YTD	2020 YTD Unaudited	2022 BUDGET
REVENUE				
DUES RELATED REVENUE				
Membership Dues	1,231,900	1,261,294	1,239,339	1,226,290
Penalties	90,500	84,400	96,600	82,000
Processing Fees	178,130	205,344	189,746	193,055
Subtotal Dues Revenue	1,500,530	1,551,038	1,525,685	1,501,345
NON DUES RELATED REVENUE				
Investment Income	5,000	0	7,633	5,000
Lawyer Referral Income	16,000	25,266	21,610	23,000
Products & Services	10,500	18,722	11,949	18,000
Fees (IOLTA, LI, Mock Trial, etc)	12,000	15,672	16,598	14,000
MCLE Fees	35,000	55,108	41,170	35,000
Royalties	20,000	37,925	23,235	28,000
Grants & Donations	0	10,500	0	0
Sponsorships & Booth Income	10,000	13,000	15,000	10,000
CLE Seminars (incl. Bar Con)	200,000	214,337	217,928	175,000
CLE Manual Sales (Publications)	15,000	15,560	20,100	15,000
Miscellaneous Income	0	13,794	4,547	0
SUBTOTAL-NON DUES	323,500	419,884	379,770	323,000
TOTAL INCOME \$	1,824,030	1,970,922	1,905,454	1,824,345
EXPENSES				
SUPREME COURT MANDATED				
Atty Registration/Database Mgt.	222,628	420,927	214,513	216,167
Technology/Website	145,375	190,496	148,210	128,323
Indirect Expenses (Personnel & Overhead)	131,002	117,170	144,612	120,834
TOTAL REGISTRATION EXPENSES	499,005	728,592	507,336	465,325
GOVERNANCE/BOD				
Indirect Expenses (Personnel & Overhead)	113,364	101,394	125,117	115,369
Direct Administrative Support	158,840	141,512	156,563	162,272
N. I. Travel	6,960	257	1,898	4,000
Conference Expense	3,800	1,764	1,860	6,075
Awards & Mementos	1,600	2,130	2,000	750
President's Allowance	1,000	0	818	1,000
Insurance	8,000	8,446	7,259	8,000
Other Exp: Printing, Supplies, Meetings, etc	3,800	1,569	3,731	1,000
TOTAL BOARD EXPENSES	297,364	257,072	299,246	298,466
COMMITTEE				
Indirect Expenses (Personnel & Overhead)	20,287	18,145	22,291	20,798
Direct Administrative Support	28,425	25,602	27,893	29,254
N. I. Travel	3,500	0	240	1,700
Other Exp: Printing, Supplies, Meetings, etc	0	0	0	0
TOTAL COMMITTEE EXPENSES	52,211	43,747	50,423	51,753

	2021 BUDGET	2021 YTD	2020 YTD Unaudited	2022 BUDGET
YLD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	19,559	17,494	22,892	19,567
Direct Administrative Support	27,405	28,846	20,697	27,522
N. I. Travel	3,500	0	199	1,700
Conference Expense	5,400	0	0	15,975
Awards & Mementos	1,000	414	414	250
President's Allowance	0	0	750	0
Other: Printing, Supplies, Meetings, etc	950	78	190	50
TOTAL YLD ADMIN	57,815	46,832	45,143	65,065
SCD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	5,210	4,660	5,279	4,671
Direct Administrative Support	7,300	7,254	6,604	6,570
N. I. Travel	2,500	0	153	1,000
Conference Expense	0	0	0	0
Awards & Mementos	0	0	0	0
Other: Printing, Supplies, Meetings, etc	950	99	0	50
TOTAL SCD ADMIN	15,960	12,013	12,036	12,292
NI COUNTY BAR ADMIN/LOCAL PROJECTS	22,250	22,075	20,625	22,250
MEMBER SERVICES				
Bar Journal	49,492	44,414	48,326	49,076
Leadership Institute	12,554	7,031	7,832	5,879
MCLE	54,999	47,282	54,827	57,054
Continuing Legal Education	218,314	139,932	161,304	189,914
Member Benefits/Sp. Events	73,972	73,298	72,437	42,929
Bar Directory	0	0	0	29,466
Products & Services	2,941	1,865	2,315	2,950
GG1-3 Project Expenses	0	0	1,500	7,990
GG1-3 Administrative Support	8,269	6,167	7,240	11,835
Indirect Expenses (Personnel & Overhead)	157,474	155,847	176,271	152,364
TOTAL MEMBER SERVICES	578,015	475,836	532,053	549,456
PUBLIC SERVICES				
Lawyer Referral Service	81,342	79,879	72,814	83,930
Communications/Public Rel.	57,424	55,708	52,462	52,437
GG 6 Project Expenses	0	0	170	33,650
GG4-6 Administrative Support	13,657	10,252	12,225	15,831
Indirect Expenses (Personnel & Overhead)	107,463	96,117	115,552	106,891
TOTAL PUBLIC SERVICES	259,886	241,957	253,223	292,740
TOTAL EXPENSES	1,782,506	1,828,124	1,720,085	1,757,345
NET INCOME(LOSS) before tax, capital & depreciation	41,524	142,797	185,369	67,000
Provision for Taxes				
Federal & State Income	0	0	0	0
Net Income After Taxes	41,524	142,797	185,369	67,000
Capital Exp (Mortgage principal, asset purchases, etc.)	(41,524)	77,069	188,729	(42,500)
Net Income after Tax & Capital Exp	0	65,728	(3,360)	24,500

HAWAII STATE BAR ASSOCIATION
STATEMENT OF ASSETS LIABILITIES AND NET ASSETS
MONTH ENDED December 31, 2021

ASSETS

Current Assets

Cash held for Operations	3,472,712	
Fam. Law. Bank acct Bal	15,492	
Petty Cash/Misc	230	
Investments- CD/Money Mkt as of 04/30/21	669,351	
Total Current Assets		4,157,785

Fixed Assets

Property, Bldg & Equip	3,041,016	
Accumulated Depreciation as of 06/30/21	(1,293,098)	
Total Fixed Assets net Depr.		1,747,918

TOTAL ASSETS **5,905,703**

LIABILITIES

Current Liabilities

Office of the Disciplinary Counsel	1,068,180	
Attorney & Judges Assistance Program	156,047	
Lawyers' Fund For Client Protection	156,309	
Volunteer Legal Services	58,676	
Hawaii State Bar Foundation	(15)	
County Bar/Specialty Bar Associations	28,514	
Federal/State Taxes	-	
Accrued Payroll	2,537	
HSBA Deferred Revenues	1,011,513	
Section Deferred Revenues	15,514	
TOTAL Current Liabilities		2,497,275

Short-Term Liabilities

FHB PPP Loan (Forgiven 10/21)	-	
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Long-Term Liabilities

Acquisition Loan	524,202	
Construction Buildout Loan		
Total Long/Short-Term Liabilities		524,202

TOTAL LIABILITIES **3,021,477**

Fund Balance (Net Assets)

Pre-Unified Net Assets	98,804	
Total Net Assets		2,785,422

TOTAL LIABILITIES & FUND BALANCE **5,905,703**

***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 or 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 refer to Article VI, Section 2 (Objections to Use of Dues) of the [HSBA Constitution and Bylaws](#).