

**HAWAII STATE BAR ASSOCIATION
2023 BUDGET BY DEPARTMENT**

	2022 BUDGET	2022 TOTAL	2021 AUDITED	2023 BUDGET
REVENUE				
DUES RELATED REVENUE				
Membership Dues	1,226,290	1,262,797	1,261,294	1,212,400
Penalties	82,000	123,500	84,400	89,640
Processing Fees	193,055	204,551	205,344	194,720
Subtotal Dues Revenue	1,501,345	1,590,848	1,551,038	1,496,760
NON DUES RELATED REVENUE				
Investment Income	5,000		0	5,000
Lawyer Referral Income	23,000	22,561	25,266	23,000
Products & Services	18,000	28,063	18,722	20,000
Fees (IOLTA, LI, Mock Trial, etc)	14,000	13,760	15,672	14,000
MCLE Fees	35,000	53,610	55,108	35,000
Royalties	28,000	35,668	37,925	28,000
Grants & Donations	0	1,500	10,500	50,000
Sponsorships & Booth Income	10,000	10,000	13,000	10,000
CLE Seminars (incl. Bar Con)	175,000	241,149	214,337	205,000
CLE Manual Sales (Publications)	15,000	31,885	15,560	16,000
Miscellaneous Income	0	9,151	13,794	3,000
SUBTOTAL-NON DUES	323,000	447,347	419,884	409,000
TOTAL INCOME \$	1,824,345	2,038,195	1,970,922	1,905,760
EXPENSES				
SUPREME COURT MANDATED				
Atty Registration/Database Mgt.	216,167	239,502	420,927	222,953
Technology/Website	128,323	211,367	190,496	135,912
Indirect Expenses (Personnel & Overhead)	120,834	159,646	117,170	135,716
TOTAL REGISTRATION EXPENSES	465,325	610,515	728,592	494,582
GOVERNANCE/BOD				
Indirect Expenses (Personnel & Overhead)	115,369	149,022	101,394	124,452
Direct Administrative Support	162,272	164,264	141,512	171,347
N. I. Travel	4,000	3,038	257	4,000
Conference Expense	6,075	8,178	1,764	11,050
Awards & Mementos	750	1,143	2,130	750
President's Allowance	1,000	767	0	1,000
Insurance	8,000	8,355	8,446	8,000
Other Exp: Printing, Supplies, Meetings, etc	1,000	398	1,569	1,000
TOTAL BOARD EXPENSES	298,466	335,165	257,072	321,599
COMMITTEE				
Indirect Expenses (Personnel & Overhead)	20,798	24,157	18,145	11,267
Direct Administrative Support	29,254	30,999	25,602	30,506
N. I. Travel	1,700		0	1,700
Other Exp: Printing, Supplies, Meetings, etc	0		0	0
TOTAL COMMITTEE EXPENSES	51,753	55,155	43,747	43,473

	2022 BUDGET	2022 TOTAL	2021 AUDITED	2023 BUDGET
YLD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	19,567	29,201	17,494	20,223
Direct Administrative Support	27,522	17,184	28,846	29,008
N. I. Travel	1,700	132	0	1,700
Conference Expense	15,975	1,091	0	17,250
Awards & Mementos	250	434	414	250
President's Allowance	0		0	
Other: Printing, Supplies, Meetings, etc	50	63	78	50
TOTAL YLD ADMIN	65,065	48,107	46,832	68,480
SCD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	4,671	6,084	4,660	4,470
Direct Administrative Support	6,570	5,442	7,254	6,412
N. I. Travel	1,000	71	0	1,000
Conference Expense	0	327	0	50
Awards & Mementos	0		0	
Other: Printing, Supplies, Meetings, etc	50		99	
TOTAL SCD ADMIN	12,292	11,924	12,013	11,932
NI COUNTY BAR ADMIN/LOCAL PROJECTS	22,250	17,780	22,075	17,780
MEMBER SERVICES				
Bar Journal	49,076	51,059	44,414	49,055
Leadership Institute	5,879	9,465	7,031	5,925
MCLE	57,054	52,558	47,282	58,374
Continuing Legal Education	189,914	185,456	139,932	191,353
Member Benefits/Sp. Events	42,929	54,126	73,298	50,500
Bar Directory	29,466	12,042	0	26,516
Products & Services	2,950	2,336	1,865	3,029
GG1-3 Administrative Support	11,835	8,474	6,167	20,907
Indirect Expenses (Personnel & Overhead)	152,364	177,081	155,847	159,005
TOTAL MEMBER SERVICES	541,466	552,597	475,836	564,663
PUBLIC SERVICES				
Lawyer Referral Service	83,930	85,354	79,879	84,774
Communications/Public Rel.	52,437	51,230	55,708	51,396
GG4-6 Administrative Support	15,831	16,005	10,252	90,572
Indirect Expenses (Personnel & Overhead)	106,891	106,328	96,117	105,507
TOTAL PUBLIC SERVICES	259,090	258,917	241,957	332,250
TOTAL EXPENSES	1,715,705	1,890,161	1,828,124	1,854,759
NET INCOME(LOSS) before tax, capital & depreciation	108,640	148,035	142,797	51,000
Provision for Taxes				
Federal & State Income	0	0	0	0
Net Income After Taxes	108,640	148,035	142,797	51,000
Capital Exp (Mortgage principal, asset purchases, etc.)	(42,500)	(87,191)	(77,069)	(51,000)
Net Income after Tax & Capital Exp	66,140	60,843	65,728	(0)

HAWAII STATE BAR ASSOCIATION
STATEMENT OF ASSETS LIABILITIES AND NET ASSETS
MONTH ENDED December 31, 2022

ASSETS

Current Assets

Cash held for Operations	3,767,177	
Fam. Law. Bank acct Bal	15,501	
Petty Cash/Misc	230	
Investments- CD/Money Mkt as of 04/30/21	676,243	
Total Current Assets		4,459,151

Fixed Assets

Property, Bldg & Equip	3,317,432	
Accumulated Depreciation as of 06/30/21	(1,530,808)	
Total Fixed Assets net Depr.		1,786,624

TOTAL ASSETS **6,245,775**

LIABILITIES

Current Liabilities

Office of the Disciplinary Counsel	1,191,945	
Attorney & Judges Assistance Program	171,676	
Lawyers' Fund For Client Protection	171,219	
Volunteer Legal Services	62,000	
Hawaii State Bar Foundation	(15)	
County Bar/Specialty Bar Associations	31,478	
Federal/State Taxes	-	
Accrued Payroll	(532)	
HSBA Deferred Revenues	1,101,603	
Section Deferred Revenues	26,907	
TOTAL Current Liabilities		2,756,281

Acquisition Loan	474,353	
Construction Buildout Loan		
Total Long/Short-Term Liabilities		474,353

TOTAL LIABILITIES **3,230,634**

Fund Balance (Net Assets)

Pre-Unified Net Assets	98,728	
Total Net Assets		2,916,413

TOTAL LIABILITIES & FUND BALANCE **6,245,775**

***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](#).