HAWAII STATE BAR ASSOCIATION
2024 BUDGET BY DEPARTMENT

	2023 BUDGET	2023 TOTAL	2022 AUDITED	2024 BUDGET
REVENUE				
DUES RELATED REVENUE				
Membership Dues	1,212,400	1,264,208	1,263,337	1,228,820
Penalties	89,640	72,190	123,500	74,320
Processing Fees	194,720	217,620	204,551	201,665
Subtotal Dues Revenue	1,496,760	1,554,018	1,591,388	1,504,805
NON DUES RELATED REVENUE				
Investment Income	5,000	9,127	(10,999)	24,000
Lawyer Referral Income	23,000	22,059	22,561	23,000
Products & Services	20,000	28,234	28,063	25,000
Fees (IOLTA, LI, Mock Trial, etc)	14,000	13,648	13,760	14,000
MCLE Fees	35,000	40,950	53,610	35,000
Royalties	28,000	51,287	35,668	38,000
Grants & Donations	50,000	9,100	1,500	59,000
Sponsorships & Booth Income	10,000	7,000	10,000	10,000
CLE Seminars (incl. Bar Con)	205,000	257,341	241,149	220,000
CLE Manual Sales (Publications)	16,000	22,389	31,885	16,000
Miscellaneous Income	3,000	15,800	9,151	3,000
SUBTOTAL-NON DUES	409,000	476,936	436,348	467,000
TOTAL INCOME $	1,905,760	2,030,953	2,027,736	1,971,805
EXPENSES				
SUPREME COURT MANDATED				
Atty Registration/Database Mgt.	222,953	194,137	239,502	238,015
Technology/Website	135,912	202,869	211,367	143,797
Indirect Expenses (Personnel & Overhead)	135,716	187,154	159,646	134,852
TOTAL REGISTRATION EXPENSES	494,582	584,160	610,515	516,665
GOVERNANCE/BOD				
Indirect Expenses (Personnel & Overhead)	124,452	174,984	149,022	124,795
Direct Administrative Support	171,347	171,165	164,264	181,499
N. I. Travel	4,000	736	3,038	4,000
Conference Expense	11,050	12,136	8,178	13,731
Awards & Mementos	750	1,664	1,143	750
President's Allowance	1,000	30	767	1,000
Insurance	8,000		8,355	9,500
Other Exp: Printing, Supplies, Meetings, etc	1,000	6,003	398	1,350
TOTAL BOARD EXPENSES	321,599	366,718	335,165	336,625
COMMITTEE				
Indirect Expenses (Personnel & Overhead)	11,267	29,327	24,157	22,154
Direct Administrative Support	30,506	31,942	30,999	32,220
N. I. Travel	1,700			1,700
Other Exp: Printing, Supplies, Meetings, etc	0			0
TOTAL COMMITTEE EXPENSES	43,473	61,269	55,155	56,073

	2023 BUDGET	2023 TOTAL	2022 AUDITED	2024 BUDGET
YLD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	20,223	27,887	29,201	19,623
Direct Administrative Support	29,008	31,218	17,184	28,540
N. I. Travel	1,700	430	132	1,700
Conference Expense	17,250		1,091	17,045
Awards & Mementos	250	445	434	250
Other: Printing, Supplies, Meetings, etc	50	11	63	50
TOTAL YLD ADMIN	68,480	59,991	48,107	67,208
SCD ADMINISTRATION				
Indirect Expenses (Personnel & Overhead)	4,470	6,164	6,084	5,065
Direct Administrative Support	6,412	6,349	5,442	7,367
N. I. Travel	1,000		71	1,000
Conference Expense	50		327	
Other: Printing, Supplies, Meetings, etc				
TOTAL SCD ADMIN	11,932	12,513	11,924	13,432
NI COUNTY BAR ADMIN/LOCAL PROJECTS	17,780	17,940	17,780	18,000
MEMBER SERVICES				
Bar Journal	49,055	49,156	51,059	51,393
Leadership Institute	5,925	9,201	9,465	6,157
MCLE	58,374	59,908	52,558	54,555
Continuing Legal Education	191,353	192,074	185,456	188,345
Member Benefits/Sp. Events	50,500	47,783	54,126	53,500
Bar Directory	26,516	700	12,042	27,655
Products & Services	3,029	1,897	2,336	2,628
GG1-3 Project Expenses	8,514	629	0	8,470
GG1-3 Administrative Support	12,393	7,910	14,861	12,234
Indirect Expenses (Personnel & Overhead)	159,005	169,270	155,847	157,771
TOTAL MEMBER SERVICES	564,663	538,529	537,750	562,708
PUBLIC SERVICES				
Lawyer Referral Service	84,774	84,289	85,354	84,677
Communications/Public Rel.	51,396	50,541	51,230	59,007
GG4-6 Project Expenses	73,500	23,372	20,772	74,850
GG4-6 Administrative Support	17,072	17,502	16,005	16,923
Indirect Expenses (Personnel & Overhead)	105,507	105,966	56,328	108,973
TOTAL PUBLIC SERVICES	332,250	281,670	229,689	344,430
TOTAL EXPENSES	1,854,759	1,922,790	1,846,085	1,915,141
NET INCOME(LOSS) before tax, capital & depreciation	51,000	108,164	181,651	56,663
Depreciation		(179,892)	(150,419)	
Provision for Taxes				
Federal & State Income	0	0	0	0
Net Income After Taxes	51,000	(71,728)	31,232	56,663
Capital Exp (Mortgage principal, asset purchases, etc.)	(51,000)	(50,556)	(101,800)	(53,508)
Net Income after Tax, Dep. & Capital Exp	0	(122,285)	(70,568)	3,155

HAWAII STATE BAR ASSOCIATION
STATEMENT OF ASSETS LIABILITIES AND NET ASSETS
MONTH ENDED December 31, 2023

ASSETS			
Current Assets			
Cash held for Operations	3,054,642		
Diversified Cash Accounts	751,905		
Fam. Law. Bank acct Bal	11,436		
Petty Cash/Misc	270		
Investments- CD/Money Mkt as of 12/31/2023	697,072		
Total Current Assets		4,515,325	
Fixed Assets			
Property, Bldg & Equip	3,317,432		
Accumulated Depreciation as of 12/31/2023	(1,713,722)		
Total Fixed Assets net Depr.		1,603,710	
TOTAL ASSETS			**6,119,035**
LIABILITIES			
Current Liabilities			
Office of the Disciplinary Counsel	1,180,132		
Attorney & Judges Assistance Program	207,399		
Lawyers' Fund For Client Protection	165,810		
Volunteer Legal Services	51,225		
Hawaii State Bar Foundation	114		
County Bar/Specialty Bar Associations	28,731		
Accounts Payable	(1,551)		
Accrued Payroll	(353)		
HSBA Deferred Revenues	1,066,438		
Section Deferred Revenues	41,531		
TOTAL Current Liabilities		2,739,476	
Long-Term Liabilities			
Acquisition Loan	370,842		
Construction Buildout Loan			
Total Long/Short-Term Liabilities		370,842	
TOTAL LIABILITIES			**3,110,318**
Fund Balance (Net Assets)			
Pre-Unified Net Assets		96,281	
Total Net Assets		2,912,436	
TOTAL LIABILITIES & FUND BALANCE			**6,119,035**

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.