

HAWAII STATE BAR ASSOCIATION
INCOME STATEMENT (by Dept)
MONTH ENDED August 31, 2023

	August Actual	August 2023 YTD	Budget 2023	Variance budget to actual YTD	August 2022
DUES RELATED REVENUE					
Membership Dues	2,893	1,249,306	1,212,400	36,906	1,246,681
Penalties	550	70,740	89,640	(18,900)	121,000
Processing Fees	3,145	196,995	194,720	2,275	192,761
TOTAL Dues Related Revenues	6,588	1,517,041	1,496,760	20,281	1,560,442
NON DUES RELATED REVENUE					
Investment Income	11	648	5,000	4,352	
Lawyer Referral Income	2,985	19,441	23,000	(3,559)	21,999
Products & Services	851	24,770	20,000	4,770	19,543
Fees (IOLTA, LI, Mock Trial, etc)	555	13,318	14,000	(682)	13,085
MCLE Fees	3,125	32,915	35,000	(2,085)	34,755
Royalties	8,094	34,012	28,000	6,012	22,308
Grants & Donations		49,006	50,000	(994)	
Sponsorships & Booth Income			10,000	(10,000)	
CLE Seminars (incl. Bar Con)	5,540	49,926	205,000	(155,074)	54,087
CLE Manual Sales (Publications)	490	13,252	16,000	(2,748)	15,745
Miscellaneous Income	16	7,210	3,000	4,210	2,888
TOTAL Non Dues Related Revenue	21,667	244,497	409,000	(155,799)	184,409
TOTAL REVENUES	28,254	1,761,538	1,905,760	(144,222)	1,744,851
EXPENSES BY DEPARTMENT					
SUPREME COURT MANDATED					
Atty Registration/Database Mgt.	14,106	196,190	222,953	26,763	156,838
Technology/Website	9,990	79,484	135,912	56,428	101,879
Indirect Expenses (Personnel & Overhead)	8,152	102,127	135,716	33,590	116,497
TOTAL SUPREME COURT MANDATED EXPENSES	32,247	377,801	494,582	116,781	375,214
GOVERNANCE/BOD					
Indirect Expenses (Personnel & Overhead)	7,175	92,285	124,452	32,168	108,628
Direct Administrative Support	15,823	115,889	171,347	55,458	110,560
N. I. Travel	188	736	4,000	3,264	685
Conference Expense	2,884	14,339	11,050	(3,289)	3,945
Awards & Mementos		450	750	300	165
President's Allowance		30	1,000	970	
Insurance			8,000	8,000	8,355
Other Exp: Printing, Supplies, Meetings, etc		2,521	1,000	(1,521)	1,448
TOTAL BOD EXPENSES	26,070	226,250	321,599	95,349	233,786
COMMITTEE					
Indirect Expenses (Personnel & Overhead)	1,277	12,869	11,267	(1,602)	2,590
Direct Administrative Support	2,948	22,386	30,506	8,120	20,531
N. I. Travel			1,700	1,700	0
Other Exp: Printing, Supplies, Meetings, etc			0	0	0
TOTAL COMMITTEE	4,226	35,256	43,473	8,218	23,122

	August Actual	August 2023 YTD	Budget 2023	Variance budget to actual YTD	August 2022
YLD ADMINISTRATION					
Indirect Expenses (Personnel & Overhead)	1,215	12,237	20,223	7,985	18,221
Direct Administrative Support	2,102	15,776	29,008	13,232	13,506
N. I. Travel			1,700	1,700	56
Conference Expense			17,250	17,250	
Awards & Mementos			250	250	
President's Allowance				0	
Other: Printing, Supplies, Meetings, etc		9	50	41	65
TOTAL YLD ADMIN	3,317	28,022	68,480	40,458	31,848
SCD ADMINISTRATION					
Indirect Expenses (Personnel & Overhead)	268	2,705	4,470	1,765	3,796
Direct Administrative Support	584	4,458	6,412	1,954	3,567
N. I. Travel			1,000	1,000	0
Conference Expense			50	50	0
Awards & Mementos				0	0
Other: Printing, Supplies, Meetings, etc				0	0
TOTAL SCD ADMIN	853	7,163	11,932	4,769	7,363
NEIGHBOR ISLAND BAR SUPPORT	17,940	17,940	17,780	(160)	17,780
MEMBER SERVICES					
Bar Journal	3,898	32,872	49,055	16,183	32,664
Leadership Institute	833	6,530	5,925	(605)	6,917
MCLE	2,821	28,649	58,374	29,725	35,500
Continuing Legal Education	7,876	95,907	191,353	95,446	117,517
Member Benefits/Sp. Events	2,193	18,048	50,500	32,452	11,111
Bar Directory			26,516	26,516	10,029
Products & Services	139	1,225	3,029	1,803	4,976
GG1-3 Project Expenses		482	8,514	8,032	13,972
GG1-3 Administrative Support	708	5,319	12,393	7,074	4,769
Indirect Expenses (Personnel & Overhead)	9,551	126,220	159,005	32,786	148,332
TOTAL MEMBER SERVICES	28,019	315,253	564,663	249,410	385,788
PUBLIC SERVICES					
Lawyer Referral Service	7,010	51,438	84,774	33,336	48,757
Communications/Public Rel.	4,695	35,827	51,396	15,570	29,193
GG4-6 Project Expenses	2,381	17,829	73,500	55,672	1,832
GG4-6 Administrative Support	1,050	8,025	17,072	9,047	7,164
Indirect Expenses (Personnel & Overhead)	10,112	78,846	105,507	26,661	74,953
TOTAL PUBLIC SERVICES	25,247	191,965	332,250	140,285	161,900
TOTAL EXPENSES	137,919	1,199,649	1,854,759	655,111	1,236,801
NET INCOME(LOSS) before tax,capital&depr	(109,664)	561,889	51,000	(510,889)	508,050
Provision for Taxes					
Federal & State Income	0	0	0	0	0
Net Income After Taxes	(109,664)	561,889	51,000	(510,889)	508,050
Capital Exp (Mortgage principal, asset purchases, etc.)	(4,213)	(33,704)	(51,000)	(17,296)	33,033
Net Income after Tax & Capital Exp	(113,877)	528,185	(0)	(528,185)	475,018

HAWAII STATE BAR ASSOCIATION
GOAL GROUP PROJECTS
MONTH ENDED August 31, 2023

Project #	DESCRIPTION	2023 Budget (Exp)	prior month YTD (Exp) July	August Expenses	YTD (Exp) 08/31/23
GOAL GROUP #1					
To develop and maintain an effective, democratic organizational structure to serve the needs of the members, the Judiciary, and the public					
	No Projects	\$ -	\$ -	\$ -	\$ -
GOAL GROUP #2					
To promote the integrity and competency of lawyers in Hawaii.					
	Live CLE on NB isles				
2027	Hawaii County Bar Association	1,500	\$ 289	\$ -	\$ 289
2029	Kauai County Bar Association	1,500	\$ -	\$ -	\$ -
2026	Maui County Bar Association	1,500	\$ -	\$ -	\$ -
2028	West Hawaii Bar Association	1,500	\$ 193	\$ -	\$ 193
	Attorney Transition Assistance (Mentoring)	300	\$ -	\$ -	\$ -
	GG#2 TOTAL	6,300	\$ 482	\$ -	\$ 482
GOAL GROUP #3					
To eliminate unfair bias, prejudice and discrimination and to create meaningful opportunities for underrepresented groups in the legal system.					
	Building Pipelines to the Law (DEAL)	714	\$ -	\$ -	\$ -
	Law and Justice Academy (DEAL)	1,500			
	GG#3 TOTAL	2,214	\$ -	\$ -	\$ -
GOAL GROUP #4					
To educate the public about legal rights and responsibilities, the legal process, and the role and responsibility of lawyers.					
project #	YLD Projects				
6401	YLD - Law Week	2,000	\$ 80	\$ -	\$ 80
	YLD - College & Career Fairs	0	\$ -	\$ -	\$ -
6402	YLD - Jr. Judges	1,500	\$ -	\$ -	\$ -
6400	YLD - Mock Trial Competitions	15,150	\$ 11,544	\$ -	\$ 11,544
	YLD - Wellness	600	\$ -	\$ -	\$ -
6300	SCD - Rural Legal Clinics	1,500	\$ -	\$ -	\$ -
	Civic Education - Teachers' Workshops		\$ -	\$ -	\$ -
6202	Civic Education - Civil Liberties and Constitution Day		\$ -	\$ -	\$ -
	Reployming Justice: Significance of US v. Korematsu Today		\$ -	\$ -	\$ -
	Celebrating 50 Years of Title IX	\$ 12,750	\$ -	\$ -	\$ -
6204	HSBA/HIDOE School Calendar Contest		\$ 300	\$ -	\$ 300
	Reading & Robes Pilot Project		\$ 375	\$ 47	\$ 422
	Civics is Back!		\$ -	\$ 2,334	\$ 2,334
6100	Courts in the Community	25,000	\$ 350	\$ -	\$ 350
	GG#4 TOTAL	58,500	\$ 12,649	\$ 2,381	\$ 15,030
GOAL GROUP #5					
To increase the availability of quality legal services to all who need them.					
	Disaster Legal Assistance Response Manual	0	\$ -	\$ -	\$ -
6501	DLSP - Equal Justice Conference	4,000	\$ 2,799	\$ -	\$ 2,799
	Access to Justice Rooms and Self Help Centers	3,300	\$ -	\$ -	\$ -
	GG#5 TOTAL	7,300	\$ 2,799	\$ -	\$ 2,799
GOAL GROUP #6					
To advance the equitable and efficient administration of justice.					
	JAC - Bench Bar	7,700	\$ -	\$ -	\$ 2,799
	GG#6 TOTAL	7,700	\$ -	\$ -	\$ -
GRAND TOTAL (All Goal Groups)		82,014	15,930	2,381	\$ 18,311
<i>TOTAL GG 4 and 5 Projects</i>		<i>\$ 65,800</i>	<i>\$ 0</i>	<i>\$ 2,381</i>	<i>\$ 17,829</i>

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

ASSETS

Current Assets

Cash held for Operations	520,782	
Diversified Cash Accounts	1,000,648	
Fam. Law. Bank acct Bal	15,501	
Petty Cash/Misc	270	
Investments- CD/Money Mkt as of 12/31/2022	676,243	
Total Current Assets		2,213,444

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 **4,000,068**

LIABILITIES

Current Liabilities

Office of the Disciplinary Counsel	29,926	
Attorney & Judges Assistance Program	1,521	
Lawyers' Fund For Client Protection	3,183	
Volunteer Legal Services	402	
Hawaii State Bar Foundation	(359)	
County Bar/Specialty Bar Associations	(670)	
Accounts Payable		
Accrued Payroll	(500)	
HSBA Deferred Revenues	(244)	
Section Deferred Revenues	(15)	
TOTAL Current Liabilities		33,244

Long-Term Liabilities

Acquisition Loan	388,846	
Construction Buildout Loan		
Total Long/Short-Term Liabilities		388,846

TOTAL LIABILITIES **422,090**

Fund Balance (Net Assets)

Pre-Unified Net Assets	96,281	
Total Net Assets		3,481,697

TOTAL LIABILITIES & FUND BALANCE **4,000,068**

**HAWAII STATE BAR ASSOCIATION
INCOME STATEMENT (by Category)
MONTH ENDED August 31, 2023**

INCOME	August Actual	August 2023 YTD	Budget 2023	Variance Budget v. YTD	August 2022
Dues Related Income	6,588	1,517,041	1,496,760	20,281	1,560,442
Non Dues Related Income	21,667	244,497	409,000	(164,503)	184,409
Total income	28,254	1,761,538	1,905,760	(144,222)	1,744,851

CONSOLIDATED EXPENSES

Payroll	66,133	532,316	832,930	300,614	503,837
Employee Benefits	8,683	78,657	210,284	131,628	84,538
Payroll Taxes	5,635	48,710	78,765	30,055	41,424
Employee Training/Recruiting			500	500	621
Supplies	2,422	14,763	8,136	(6,627)	12,811
Insurance		32,248	32,000	(248)	30,151
Bldg. Maint. Exp. (Assoc. Fees & Repairs)	7,250	51,373	90,000	38,627	62,697
Printer Lease	765	5,357	9,100	3,743	6,184
Communications	1,274	10,374	15,500	5,126	9,742
Dues & Subscriptions	214	5,995	5,300	(695)	3,465
Postage	1,164	11,197	14,200	3,003	9,696
Mailing Services	345	2,481	4,200	1,719	2,788
Production Costs	2,500	21,280	33,000	11,720	22,335
Printing/Photocopy		1,515	10,000	8,485	9,247
Professional Services	22,184	148,688	120,000	(28,688)	189,942
Conference Expenses	2,449	19,042	28,550	9,508	10,510
Project Expenses			82,014		0
Meeting Exp. (venue, food, trans)	12,301	28,785	0	0	15,169
Neighbor Island Travel	188	8,983	11,400	(901)	2,220
Neighbor Island Support		17,940	17,780	(160)	17,780
Grants/Donations to Others			0	0	
Advertising (Yellow Pages)	195	1,327	2,000	673	1,721
Awards & Mementos		4,618	3,000	(1,618)	2,933
General Excise Taxes	521	6,290	6,000	(290)	10,723
Property Taxes		27,821	30,000	2,179	27,281
Software Lic. Fees	994	42,463	122,200	79,737	69,112
Credit Card Fees	1,186	48,891	48,900	9	40,651
Misc Fees & Exp. (Pres. Allow., Bank Fees, etc)	287	18,083	16,000	(2,083)	22,318
Mortgage Interest	1,230	10,453	23,000	12,547	12,932
TOTAL Operating Expenses	137,919	1,199,649	1,854,760	655,111	1,222,829
Capital Expenditures (Mtge. Prin.)	4,213	33,704	51,000	17,296	33,033
TOTAL Operating Exp AND Cap Exp	142,132	1,233,353	1,905,760	672,407	1,255,861

**HAWAII STATE BAR ASSOCIATION
RESERVES BALANCES
MONTH ENDED August 31, 2023**

Projected Unrestricted Cash Reserves start Jan 2023

871,418 (projection made in 2022)

	2023 Allocated	2023 YTD Expended
Special Reserves (Allocated, See below)	150,000	57,090
General Reserves: *38% of Operating Budget:	721,418	
	871,418	57,090

Special Reserves Allocated (\$231,368):	2023	
Technology - iMIS Enhancements	60,000	57,090
Accrued Staff PTO Reserves	35,000	-
CLE	40,000	-
Permanent Restricted Facilities Fund	15,000	-
Total Special Reserves Allocated	150,000	57,090

RESTRICTED CARRY OVER FUNDS:

Pre-unified Fund

Budgeted Exp: \$15,950	YTD activity
EOY Carryover	96,281
Expenses	4,788
Balance	91,493

Civic Education Fund

Budgeted Exp: \$2,153	YTD activity
Civ. Ed.Fund EOY Carryover	2,153
Expenses	-
Balance	2,153

HSBF GRANTS

HSBA Received \$55,000 (2019 Dinner proceeds) from HSBF in Jan 2020; After HSBA Board President allocation, \$44,000 was the remainder granted for use on HSBA's "Public Service Projects". **Remaining Funds (2023): \$11,143**

HSBA Pub. Svc. Proj. Grant

Budgeted Exp: \$11,143	YTD activity
EOY Carryover	11,143
Grant Rcvd	49,006
YTD Expenses	18,310
Balance	41,838

Self Help Center Fund

Budgeted Exp: \$5,000	YTD activity
EOY Carryover	6,402
Grant Rcvd	
YTD Expenses	2,171
Balance	4,231

Pro Bono Celebration Grant

Budgeted Exp: \$1,500	YTD activity
EOY Carryover	-
Grant Rcvd	1,500
YTD Expenses	483
Balance	1,017

**HAWAII STATE BAR ASSOCIATION
SECTION FUND BALANCES
MONTH ENDED August 31, 2023**

	<u>August</u>	<u>YTD</u>
Alternative Dispute Resolution**		8,706
Child Law	(567)	4,851
Collection Law Section	(961)	7,529
Corporate Counsel Section	(2)	17,567
Business Law Section	(631)	21,952
Criminal Justice & Corrections	(2)	2,950
Family Law Section*		15,501
Government Lawyers Section**		1,468
Intellectual Property & Technology	(167)	1,013
International Law Section		474
Labor & Employment Law Section**		16,117
Environment, Energy, and Resources		4,003
Probate & Estate Planning Section**	(2)	16,069
Real Property & Financial Services	(75)	29,516
Tax Section**		5,154
Admiralty Law Section		1,833
Elder Law Section	8	4,240
Insurance Litigation Section		
Litigation Section**		9,050
Appellate Section		943
Solo/Small Firm Hawaii	20	10,719
Total Funds Held for Sections	<u>(2,379)</u>	<u>179,654</u>

*Family Law Section Bal as of 12/31/22