

Staff Memorandum

ANNUAL MEETING Agenda Item #5

REQUESTED ACTION: None, as the report is informational.

Attached are the Operating Budget, Statement of Financial Position, Statements of Activities, Statements of Activities (continued) and Capital Items Approved and Purchased for the period ending December 31, 2022.

The report will be presented by Association treasurer Domenick Napoletano.

NEW YORK STATE BAR ASSOCIATION 2022 OPERATING BUDGET TWELVE MONTHS OF CALENDAR YEAR 2022

REVENUE

	2022 BUDGET	UNAUDITED RECEIVED 12/31/2022	% RECEIVED 12/31/2022	2021 BUDGET	UNAUDITED RECEIVED 12/31/2021	% RECEIVED 12/31/2021
MEMBERSHIP DUES	9,372,690	9,056,794	96.63%	8,764,295	9,335,487	106.52%
SECTIONS:						
Dues	1,219,400	1,112,055	91.20%	1,200,000	1,175,901	97.99%
Programs	2,841,555	1,247,580	43.90%	1,733,315	699,904	40.38%
INVESTMENT INCOME	486,225	608,641	125.18%	494,420	503,868	101.91%
ADVERTISING	218,000	290,497	133.26%	183,000	306,637	167.56%
CONTINUING LEGAL EDUCATION	2,950,000	2,202,826	74.67%	2,950,000	2,715,526	92.05%
USI AFFINITY PAYMENT	1,912,000	2,000,000	104.60%	2,154,000	2,143,644	99.52%
ANNUAL MEETING	400,000	444,011	111.00%	276,225	489,977	177.38%
HOUSE OF DELEGATES & COMMITTEES	47,500	160,057	336.96%	27,000	27,291	101.08%
PUBLICATIONS, ROYALTIES AND OTHER	213,500	298,371	139.75%	210,700	233,545	110.84%
REFERENCE MATERIALS	1,247,000	1,180,362	94.66%	1,300,000	1,262,049	97.08%
TOTAL REVENUE	20,907,870	18,601,194	88.97%	19,292,955	18,893,829	97.93%

EXPENSE

_	2022 BUDGET	UNAUDITED EXPENDED 12/31/2022	% EXPENDED 12/31/2022	2021 BUDGET	UNAUDITED EXPENDED 12/31/2021	% EXPENDED 12/31/2021
SALARIES & FRINGE	8,588,946	8,529,348	99.31%	8,334,264	6,917,249	83.00%
BAR CENTER: Rent Building Services Insurance	342,000 190,000	441,988 218,575	0.00% 129.24% 115.04%	284,000 365,000 164,000	283,623 407,094 197,354	99.87% 111.53% 120.34%
Taxes Plant and Equipment Administration	167,250 862,000 610,750	148,796 848,552 862,951	88.97% 98.44% 141.29%	180,250 893,500 526,100	186,645 780,373 619,072	103.55% 87.34% 117.67%
SECTIONS	4,039,155	2,141,219	53.01%	2,920,715	703,398	24.08%
PUBLICATIONS: Reference Materials Journal Law Digest State Bar News MEETINGS: Annual Meeting House of Delegates, Officers	121,500 265,000 47,000 100,300 360,100	100,808 238,686 46,298 99,044 37,545	82.97% 90.07% 98.51% 98.75% 10.43%	248,800 245,700 75,000 85,500 24,250	135,263 228,021 46,416 67,947 13,811	54.37% 92.80% 61.89% 79.47% 56.95%
and Executive Committee	561,550	600,314	106.90%	309,000	280,663	90.83%
COMMITTEES: Continuing Legal Education LPM / Electronic Communication Committee Marketing / Membership Media Services All Other Committees and Departments	370,400 35,150 909,450 290,000 2,925,875	147,778 - 836,363 267,671 2,772,639	39.90% 0.00% 91.96% 92.30% 94.76%	435,000 1,400 850,000 269,450 2,590,135	102,573 - 652,574 210,784 2,696,000	23.58% 0.00% 76.77% 78.23% 104.09%
TOTAL EXPENSE	20,786,426	18,338,575	88.22%	18,802,064	14,528,860	77.27%
BUDGETED SURPLUS	121,444	262,619		490,891	4,364,969	

NEW YORK STATE BAR ASSOCIATION STATEMENTS OF FINANCIAL POSITION AS OF DECEMBER 31, 2022

ASSETS Unable to Display Unable to Display Unable to Display General Cesh and Cesh Equivalents 22,022 22,022 38,02,457 Accounts Receivable 1,76,419 680,333 680,333 Reyatits and Actim. Fees revisable 716,214 746,640 746,840 Total Current Assets 22,778,956 3,366,466 3,366,466 Carrowell Fund: 0 0 0 0 Cash and Investments at Market Value 2,778,956 3,366,466 3,366,466 Replacement Reserve Account: 1,118,469 1,117,933 1,117,933 Equipment replacement reserve 2,102,469 2,117,1368 22,1022 Cash and Investments at Market Value 2,182,469 2,117,1368 22,1022 Cash and Investments at Market Value 2,182,469 3,41,130,068 3,4,513,006 Section Cash and Investments at Market Value 2,946,939 3,41,513,006 3,45,400 Section Accounts: 2,402,22 4,022,922 4,022,922 4,022,922 Cash and Investments at Market Value 2,946,917 4,022,922				
Current Assets: Convert Cash and Cash Equivalents 20,205,775 19,502,457 Accounts Receivable 1766,419 660,333 660,333 Prepaid expenses 1766,419 660,333 660,333 Royalites and Admin. Fees receivable 710,214 748,440 748,440 Control Control Assets 22,778,596 3,366,406 3,366,406 Board Designated Accounts: 0 0 0 0 Control Tural: 2,778,596 3,366,406 3,366,406 3,366,406 Accrued Interest receivable 0 0 0 0 0 Repuipment replacement reserve 718,499 24,573,69 24,552 276,529 21,52,589 Long Term Reserve Accounti: 226,044 24,623 734,529 24,552,59 24,542,59 24,542,589 24,552,59 24,542,59 24,552,59 24,542,59 24,542,59 24,542,59 24,552,59 24,642,57,550 26,644,99,997 3,554,700 3,554,700 3,554,700 3,554,700 3,554,700 3,554,700 3,554,700 3,554,700	ASSETS	UNAUDITED 12/31/2022	UNAUDITED 12/31/2021	UNAUDITED 12/31/2021
Accounts Receivable 62,738 39,776 39,776 39,776 Prepaid expenses 716,214 74,840 74,840 74,840 21,371,368 21,371,377 33,66,406 3,366,406 3,366,406 3,366,406 3,366,406 3,366,406 21,32,789 21,32,289 21,32,3		<u></u>		12/01/2021
Prepaid expenses 1,756,419 660,333 660,333 Royaltis and Admin. Fees receivable 710,214 726,840 726,840 Total Current Assets 22,748,146 21,371,368 21,371,368 Bord Designation Account: 0 0 0 3,366,406 Cash and Investments at Market Value 2,776,398 3,366,406 3,366,406 Accruad Interest receivable 2,776,398 3,366,406 3,366,406 Replacement Reserve Account: 2,10,202 22,0022 2,20,022 Long Turm Reserve Account: 2,10,202 2,10,202 2,10,022 Long Turm Reserve Account: 2,84,049 3,467,050 3,457,050 Cash and Investments at Market Value 2,84,647 4,622,992 4,022,992 Cash and Investments at Market Value 3,846,751 4,022,992 4,022,992 Cash and Investments at Market Value 3,846,751 4,022,992 4,022,992 Cash and Investments at Market Value 3,846,751 4,022,992 4,022,992 Cash and Investments at Market Value 2,846,871 4,046,30,375 1,450,00	General Cash and Cash Equivalents	20,208,775	19,902,457	19,902,457
Royattics and Admin. Foes receivable 710,214 748,640 748,640 748,640 Board Designation Accounts: 27,748,146 21,371,368 21,371,368 21,371,368 Cand Designation Accounts: 0 0 0 0 0 Accound Interest receivable 0		•		
Total Current Assets 22,748,146 21,371,388 21,371,388 Board Designated Accounts: Corronal Turdi Cash and Investments at Market Value 2,778,396 3,366,406 3,366,406 Accrued Interstreeshable 2,778,396 3,366,406 3,366,406 Replacement reserve 1,116,004 1,117,333 1,117,333 Replays replacement reserve 2,132,892 22,0022 220,0022 Long-Tarm Reserve Account: 2,366,406 3,467,009 74,529 74,529 Cash and Investments at Market Value 2,860,399 3,4,613,006 3,4,613,006 3,463,057 Section Cash and Investments at Market Value 2,866,571 4,022,992 4,022,992 4,022,992 Cash 2,83,246 1,172,465 1,172,465 1,172,465 1,172,465 Fixed Assets 3,264,444 3,465,571 4,022,992 4,022,992 4,022,992 Building - 18k 3,665,700 0 0 0 0 Less accountist 8,43,944 4,63,020 4,653,020 4,653,020 Less accountist 8,443,944	• •			
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Crownell Fund: 2.778.995 3.366.405 3.366.405 Cash and Investments at Market Value 2.778.995 3.366.405 3.366.405 Replacement Reserve Account: 2.778.996 3.366.405 3.366.405 Equipment replacement reserve 7.470.99 794.629 72.0022 Long-Term Reserve Account: 2.20.042 2.20.022 2.20.022 Long-Term Reserve Account: 2.80.044.649 3.457.059 2.457.059 Accruad Interest receivable 2.80.044.64 3.457.059 2.457.059 Accruad Interest receivable 2.80.04.64 3.457.059 2.46.571 4.022.992 Cash and Investments at Market Value 3.464.571 4.022.992 4.022.992 4.022.992 Cash 1.46.697 5.195.408 1.172.648 1.172.648 1.172.648 Building-1 Eix 3.566.760 0 0 0 0 Land 2.83.242 4.557.020 4.63.037 1.463.037 Less accumulated depreciation 4.464.650 5.486.027 4.680.627 4.680.627 4.680.627 4.6	Total Current Assets	22,748,146	21,371,368	21,371,368
Cash and Investments at Market Value 2,778,996 3,366,406 3,368,406 Accrued Interset receivable 2,778,996 3,366,406 3,368,406 Replacement Reserve Account: 1,118,049 1,117,938 1,117,938 1,117,938 Replairs replacement reserve 7,94,709 794,629 794,629 220,022 220,024 124,445 4,453,100 34,513,008 34,513,008 34,513,008 34,513,008 34,513,008 34,513,008 34,513,008 366,6760 0 0 0 0 0 0 0 0 0 0 0 0 0<				
Accound interest receivable 0<				
2,778,996 3,366,466 3,366,466 Boplacoment Reserve Account: Equipment replacement reserve 1,115,049 1,117,933 1,117,933 Repairs replacement reserve 220,044 220,022 220,022 220,024 220,024 1,22,029 2,132,589 <td></td> <td></td> <td></td> <td></td>				
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Equipment replacement reserve 1,118,049 1,117,388 1,117,388 Repairs replacement reserve 734,629 720,022 220,022 Purniture replacement reserve 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account: 2,132,802 2,20,022 122,0022 Cash and investments at Market Value 2,8540,999 34,513,008 34,513,008 Accrued interest receivable 163,465 142,042 122,042 Cash 10,004,464 3,546,571 4,022,992 4,022,992 Cash 218,416 1,172,408 1,172,408 1,172,408 Fixed Assets: 3,566,750 0 0 0 Fund Iter and fixtures 1,440,650 1,443,037 1,463,037 Less accumulated depreciation 3,443,942 4,053,020 4,470,688 Funne Less Right-Of-Use Asset 129,472 0 0 Finance Less Right-Of-Use Asset 129,472 0 0 Finance Less Right-Of-Use Asset 129,472 0 0 Current liabilities: 3,486	Replacement Reserve Account:	2,110,000	0,000,400	0,000,400
Furniture replacement reserve 220,044 220,022 220,022 Long-Term Reserve Account: 2,132,800 2,132,889 2,132,889 2,132,889 Cash and Investments at Market Value 28,840,999 34,513,006 34,637,050 34,637,050 Section Cash and Investments at Market Value 3,846,571 4,022,992 4,022,992 22,0022 Cash Cash and Investments at Market Value 3,846,571 4,022,992 4,023,992 4,023,992 Cash Cash and Investments at Market Value 3,846,571 4,023,992 4,023,992 4,023,992 Cash Section Cash and Investments at Market Value 3,846,571 6,00 0 0 Fixed Assets: 3,263,929 0 0 0 0 0 Less accumulated depreciation 1,440,650 1,453,037 1,450,037 1,450,037 1,450,037 Operating Lesse Right-Of-Use Asset 2,1205 0 0 0 0 0 Cast and Investion data sets 6,179,491 69,006,931 69,006,931 69,006,931 69,006,931		1,118,049	1,117,938	1,117,938
Long-Term Reserve Account: 2,132,892 2,132,892 2,132,893 Long-Term Reserve Account: 28,840,989 3,415,008 3,457,060 Accrued inferest receivable 28,040,989 3,453,008 3,46577 Section Cash and Investments at Market Value 3,846,577 4,022,992 4,022,992 Cash 21,044,64 3,465,771 4,022,992 4,022,992 Cash 2,132,897 3,465,771 4,022,992 4,022,992 Cash 2,144,16 1,172,408 5,195,400 5,195,400 Field Assets 3,246,571 4,022,992 4,022,992 4,023,992 Land 28,3250 0 0 0 0 Fund Assets 3,243,942 4,053,027 1,470,688 4,050,502 Lease Right-Of-Use Asset 122,472 0 0 0 Vertixed Assets 5,299,416 2,306,118 2,306,118 2,306,118 Operating Lease Right-Of-Use Asset 124,972 0 0 0 0 Total Assets 66,179,491	Repairs replacement reserve	794,709	794,629	794,629
Long-Torm Reserve Account: Accounts Actions Cash and Investments at Market Value 28,840,999 34,513,008 34,651,000 Section Cash and Investments at Market Value 29,004,464 34,637,050 34,657,050 Section Cash and Investments at Market Value 3,846,571 4,022,992 4,022,992 Cash 218,445 1,172,408 1,172,408 Fixed Assets: 4,064,987 5,195,400 5,185,400 Fixed Assets: 3,566,750 0 0 0 Cash 1,400,650 1,465,037 1,483,032 4,055,020 Loss accumulated depreciation 4,448,644 6,986,745 6,986,745 6,986,745 Operating Lease Right-Of-Use Asset 2,206,118 2,306,118 2,306,113 2,306,113 Operating Lease Right-Of-Use Asset 129,472 0 0 0 Total Assets 66,179,491 69,008,831 69,008,931 69,008,931 Current liabilities: Cherred grant revenue 1,121,838 39,965,477 6,99,045,477 6,99,05,477 Deformed incen	Furniture replacement reserve			
Cash and Investments at Market Value 28,840,999 34,513,008 34,513,008 Accrued Interest receivable 183,465 124,042 124,042 Section Cash and Investments at Market Value 3,84,671 4,022,992 4,022,992 Cash 218,415 1,172,408 1,172,408 Fixed Assets: 4,64,967 5,195,400 5,195,400 Bulding - Lik 3,566,750 0 0 0 Land 723,272 1,470,688 1,470,688 1,470,688 Equipment 3,243,942 4,053,020 0 0 0 Less accumulated depreciation 4,484,864 6,988,745 6,598,677 6,598,677 6,598,677 6,598,677 6,598,677 <t< td=""><td></td><td>2,132,802</td><td>2,132,589</td><td>2,132,589</td></t<>		2,132,802	2,132,589	2,132,589
Accrued interest receivable 193,465 124,042 124,042 Sections Accounts: 29,004,464 34,637,050 34,637,050 Section Cash and Investments at Market Value 3,846,571 4,022,992 4,022,992 Cash 218,446 1,172,408 1,172,408 Building - 1 Elk 3,666,750 0 0 Land 283,250 0 0 Furniture and fixtures 1,480,650 1,443,037 1,463,037 Lessehold inprovements 874,272 1,470,688 1,470,688 Equipment 3,243,342 4,053,020 4,053,020 Operating Lass Right-Of-Use Asset 5,299,416 2,306,118 2,306,118 Operating Lass Right-Of-Use Asset 21,208 0 0 Finance Lesse Right-Of-Use Asset 21,208 0 0 Total Assets 66,179,491 69,008,931 69,005,931 Accounts Payable & Other accrued expenses 764,840 861,399 23,906 Accounts Payable & Other accrued expenses 764,840 861,399 23,906 <t< td=""><td></td><td>28 840 999</td><td>34 513 008</td><td>34 513 008</td></t<>		28 840 999	34 513 008	34 513 008
Section Accounts: 29,064,464 34,637,050 34,637,050 Section Cash and Investments at Market Value Cash 3,846,571 4,022,992 4,022,992 Cash 218,416 1,172,488 1,172,488 Fixed Assets: 4,664,967 5,195,400 5,195,400 Building - 1 Elk 3,566,750 0 0 0 Land 28,243,62 4,653,027 1,463,037 1,463,037 Less accumulated depreciation 3,448,644 6,986,745 6,986,745 6,986,745 Current liabilities: 5,299,416 2,306,118 2,306,118 2,306,118 Operating Less Right-Of-Use Asset 129,472 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LIABILITIES AND FUND BALANCES 112,477 0 0 0 0 Current liabilities: Accounts Payable Aother accrued expenses 764,840 861,399 861,399 Deferred inome special (1) (1) (1) (1) (1) (1) (1) <td></td> <td></td> <td></td> <td></td>				
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Hard Assets 4,064,887 5,195,400 5,195,400 Fixed Assets 3,566,750 0 0 0 Land 283,220 0 0 0 0 Furniture and fixtures 1,480,650 1,463,037 <td>Section Cash and Investments at Market Value</td> <td>3,846,571</td> <td>4,022,992</td> <td>4,022,992</td>	Section Cash and Investments at Market Value	3,846,571	4,022,992	4,022,992
End 5566,750 0 0 Building - 1Eik 3,566,750 0 0 Furniture and fixtures 1,480,650 1,463,037 1,463,037 Leasehold Improvements 3242,342 1,470,686 1,470,686 Equipment 3,243,942 4,053,020 4,053,020 Net fixed assets 5,299,416 2,306,118 2,306,61 <td>Cash</td> <td>218,416</td> <td>1,172,408</td> <td>1,172,408</td>	Cash	218,416	1,172,408	1,172,408
Building -1 Eik 3,566,750 0 0 Land 283,250 0 0 Furniture and fixtures 1,480,650 1,463,037 1,463,037 Leasehold Improvements 874,272 1,470,688 1,470,688 Equipment 3,243,942 4,053,020 4,055,020 Less accumulated depreciation 4,444,844 4,680,627 4,680,627 Net fixed assets 5,299,416 2,306,118 2,306,118 Operating Lease Right-Of-Use Asset 129,472 0 0 Finance Lease Right-Of-Use Asset 129,472 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses 764,840 861,399 861,399 Deferred dues 6,170,470 6,095,477 6,095,477 6,095,477 6,095,477 Deferred dues 6,170,570 6,095,477 6,095,477 6,095,477 369,627 Deferred dues 6,170,570 6,095,		4,064,987	5,195,400	5,195,400
Land 233,250 0 0 Furniture and fixtures 1,460,550 1,463,037 1,463,037 Leasehold Improvements 3,243,942 1,470,688 1,470,688 Equipment 3,243,942 4,053,020 4,053,020 Less accumulated depreciation 4,149,448 4,689,677 4,680,627 Net fixed assets 5,299,416 2,306,118 2,306,118 Operating Lease Right-Of-Use Asset 129,472 0 0 Finance Lease Right-Of-Use Asset 21,208 0 0 Total Assets 66,179,491 69,008,931 69,008,931 LIABIL/TIES AND FUND BALANCES 61,70,470 6,095,477 6,095,477 Current liabilities: 6,170,470 6,095,477 6,095,477 Deferred dues 6,170,570 6,095,477 6,095,477 Deferred dues 6,170,570 6,095,477 6,095,477 Deferred revenue 1,121,838 366,627 369,627 Oparating Lease Obligation 10,10 0 0 PPP Loan Payable <t< td=""><td></td><td></td><td>•</td><td></td></t<>			•	
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Leasehold Improvements 974272 1470,688 1470,688 Equipment 3,243,942 4,053,020 4,053,020 Less accumulated depreciation 4,149,448 4,680,627 4,680,627 Net fixed assets 5,299,416 2,306,118 2,306,118 Operating Lease Right-Of-Use Asset 129,472 0 0 Finance Lease Right-Of-Use Asset 21,208 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LABILITIES AND FUND BALANCES 61,70,570 6,095,477 6,095,477 6,095,477 Current liabilities: Accounts Payable & other accrued expenses 764,840 861,399 861,399 Deferred ques 6,170,570 6,095,477 6,095,477 6,095,627 389,627 PPP Loan Payable 0 0 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 0 Payable		-	•	•
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Less accumulated depreciation 4.149.448 4.680.627 4.680.627 Net fixed assets 5.299.416 2.306.118 2.306.118 Operating Lease Right-Of-Use Asset 129.472 0 0 Finance Lease Right-Of-Use Asset 129.472 0 0 Total Assets 66.179.491 69.008.931 69.008.931 LIABILITIES AND FUND BALANCES 0 0 0 Current Liabilities: Accounts Payable & other accrued expenses 6.170,570 6.095.477 6.095.477 Deferred dues 6.170,570 6.095.477 6.095.477 6.095.477 6.095.477 Deferred nicome special (1) (1) (1) (1) (1) Deferred nevenue 1,121.838 369.627 39.962 29.906 29.906 29.906 10 0	· ·	,		
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Operating Lease Right-Of-Use Asset 129,472 0 0 Finance Lease Right-Of-Use Asset 21,208 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LIABILITIES AND FUND BALANCES 66,179,491 69,008,931 69,008,931 Current liabilities: Accounts Payable & other accrued expenses 764,840 861,399 861,399 Deforred dues 6,170,670 6,095,477 6,095,477 6,095,477 Deforred revenue (1,1959) 29,906 29,906 29,906 Other deferred revenue (1,21,838 369,627 369,627 369,627 PP Loan Payable 0 0 0 0 0 Qperating Lease Obligation 12,250 480 480 480 Operating Lease Obligation 14,221 0 0 0 Total current liabilities: 11,769,328 7,356,888 7,356,888 7,356,888 7,356,888 7,356,888 7,356,888 7,356,888 7,356,888 7,356,888 7,516,510 </td <td>•</td> <td></td> <td></td> <td></td>	•			
Finance Lease Right-Of-Use Asset 21,208 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LIABILITIES AND FUND BALANCES 66,179,491 69,008,931 69,008,931 69,008,931 Accounts Payable & other accrued expenses 764,840 861,399 861,399 861,399 Deferred dues 6,170,570 6,095,477 6,095,477 6,095,477 Deferred grant revenue (1,959) 29,906 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 369,627 PP Loan Payable 0 0 0 0 0 Payable To TNVBF - Service Agreement 3,586,061 0 0 0 0 Payable To TNVBF - Service Agreement 11,066 0 <td>Net fixed assets</td> <td>5,299,416</td> <td>2,306,118</td> <td>2,306,118</td>	Net fixed assets	5,299,416	2,306,118	2,306,118
Finance Lease Right-Of-Use Asset 21,208 0 0 0 Total Assets 66,179,491 69,008,931 69,008,931 69,008,931 LIABILITIES AND FUND BALANCES 66,179,491 69,008,931 69,008,931 69,008,931 Accounts Payable & other accrued expenses 764,840 861,399 861,399 861,399 Deferred dues 6,170,570 6,095,477 6,095,477 6,095,477 Deferred grant revenue (1,959) 29,906 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 369,627 PP Loan Payable 0 0 0 0 0 Payable To TNVBF - Service Agreement 3,586,061 0 0 0 0 Payable To TNVBF - Service Agreement 11,066 0 <td></td> <td></td> <td></td> <td></td>				
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Liabilities: 764,840 861,399 861,399 Deferred Itabilities: 6,170,570 6,095,477 6,095,477 Deferred dues 6,170,570 6,095,477 6,095,477 Deferred income special (1) (1) (1) Deferred grant revenue (1,959) 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 Payable To TNYBF - Service Agreement 101,506 0 0 Finance Lease Obligation 101,506 0 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 LT Operating Lease Obligation 27,966 0 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 3,156,910 3,98,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 15,912,468 15,912,468		-		
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Current liabilities: Accounts Payable & other accrued expenses 764,840 861,399 861,399 Deferred dues 6,170,570 6,095,477 6,095,477 Deferred income special (1) (1) (1) Deferred revenue (1,959) 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 0 Finance Lease Obligation 101,506 0 0 0 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 <	Finance Lease Right-Of-Use Asset	<u>21,208</u> 150,680 0	<u> </u>	<u> </u>
Deferred dues 6,170,570 6,095,477 6,095,477 Deferred income special (1) (1) (1) (1) Deferred grant revenue (1,959) 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 101,506 0 0 0 Operating Lease Obligation 101,506 0 0 0 Total current liabilities: 11,769,326 7,356,888 7,356,888 Long Term Liabilities: 2 0 0 0 LT Operating Lease Obligation 27,966 0 0 0 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 398,670 Accrued Defined Contribution Plan Costs 229,484 398,670 3366,406 3,366,406 Board designated for: 2 778,996 3,366,406 3,	Finance Lease Right-Of-Use Asset Total Assets	<u>21,208</u> 150,680 0	<u> </u>	<u> </u>
Deferred income special (1) (1) (1) (1) Deferred grant revenue (1,959) 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 Payable To The New York Bar Foundation 12,250 480 480 Operating Lease Obligation 101,506 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 Long Term Liabilities: L U 0 0 LT Operating Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 2,778,996 3,366,406 3,366,406 3,366,406 Replacement Reserve Account	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES	<u>21,208</u> 150,680 0	<u> </u>	<u> </u>
Deferred grant revenue (1,959) 29,906 29,906 Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 Payable To TNBF - Service Agreement 3,586,061 0 0 Payable To TNBF - Service Agreement 3,586,061 0 0 Payable To TNBF - Service Agreement 12,250 480 480 Operating Lease Obligation 101,506 0 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 Long Term Liabilities: It operating Lease Obligation 27,966 0 0 LT Operating Lease Obligation 27,966 0 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 386,670 386,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: Cromwell Account 2,132,689 2,132,589 2,132,589	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u>	21,208 150,680 0 <u>66,179,491</u>	0 0 69,008,931	0 0 69,008,931
Other deferred revenue 1,121,838 369,627 369,627 PPP Loan Payable 0 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 0 Payable To TNYBF - Service Agreement 12,250 480 480 Operating Lease Obligation 101,506 0 0 0 Total current liabilities: 11,769,326 7,356,888 7,356,888 7,356,888 Long Term Liabilities: L U 0 0 0 LT Finance Lease Obligation 7,102 0 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilitites & Deferred Revenue 20,650,788	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues	21,208 150,680 0 <u>66,179,491</u> 764,840 6,170,570	0 0 69,008,931 861,399 6,095,477	0 0 69,008,931 861,399 6,095,477
PPP Loan Payable 0 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 Payable To TNYBF - Service Agreement 3,586,061 0 0 Payable To The New York Bar Foundation 12,250 480 480 Operating Lease Obligation 101,506 0 0 Total current liabilities: 0 0 0 Long Term Liabilities: 11,769,326 7,356,888 7,356,888 Long Term Liabilities: 0 0 0 LT Operating Lease Obligation 27,966 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 7,78,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred income special	21,208 150,680 0 <u>66,179,491</u> 764,840 6,170,570 (1)	0 0 69,008,931 861,399 6,095,477 (1)	0 0 69,008,931 861,399 6,095,477 (1)
Payable To TNYBF - Service Agreement 3,586,061 0 0 Payable To The New York Bar Foundation 12,250 480 480 Operating Lease Obligation 101,506 0 0 Finance Lease Obligation 14,221 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 Long Term Liabilities:	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred income special Deferred grant revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959)	0 0 69,008,931 861,399 6,095,477 (1) 29,906	0 0 69,008,931 861,399 6,095,477 (1) 29,906
Payable To The New York Bar Foundation 12,250 480 480 Operating Lease Obligation 101,506 0 0 Finance Lease Obligation 14,221 0 0 Total current liabilities 0 0 0 Long Term Liabilities: 7,356,888 7,356,888 7,356,888 Long Term Liabilities: 0 0 0 LT Operating Lease Obligation 27,966 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 7 778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 5,195,400 5,195,400	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred income special Deferred grant revenue Other deferred revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838	0 0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627
Finance Lease Obligation 14,221 0 0 Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 Long Term Liabilities: 27,966 0 0 LT Operating Lease Obligation 27,966 0 0 LT Finance Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 778,996 3,366,406 3,366,406 Cromwell Account 2,778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0
Total current liabilities & Deferred Revenue 11,769,326 7,356,888 7,356,888 Long Term Liabilities: IT Operating Lease Obligation 27,966 0 0 LT Finance Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: Cromwell Account 2,778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 14,138,522 14,138,522 Total Net Assets 45,528	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0
Long Term Liabilities: 27,966 0 0 LT Operating Lease Obligation 7,102 0 0 LT Finance Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 7 7 78,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463 53,0	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480
LT Operating Lease Obligation 27,966 0 0 LT Finance Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 7 7 7 7 Cromwell Account 2,778,996 3,366,406 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred uses Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 0 480 0
LT Operating Lease Obligation 27,966 0 0 LT Finance Lease Obligation 7,102 0 0 Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 7 7 7 7 Cromwell Account 2,778,996 3,366,406 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 480 0 0
Accrued Other Postretirement Benefit Costs 8,516,910 8,156,910 8,156,910 Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 778,996 3,366,406 3,366,406 Cromwell Account 2,778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferting Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 480 0 0
Accrued Defined Contribution Plan Costs 329,484 398,670 398,670 Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for: 2 338,670 398,670 Cromwell Account 2,778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred grant revenue Other deferred revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 7,356,888	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888
Total Liabilities & Deferred Revenue 20,650,788 15,912,468 15,912,468 Board designated for:	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred grant revenue Other deferred revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 7,356,888 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888
Board designated for: 0	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue Long Term Liabilities: LT Operating Lease Obligation LT Finance Lease Obligation Accrued Other Postretirement Benefit Costs	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 0 480 0 0 7,356,888 0 0 0
Cromwell Account 2,778,996 3,366,406 3,366,406 Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue Long Term Liabilities: LT Operating Lease Obligation LT Finance Lease Obligation Accrued Other Postretirement Benefit Costs Accrued Defined Contribution Plan Costs	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670
Replacement Reserve Account 2,132,802 2,132,589 2,132,589 Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred guation Total current liabilities & Deferred Revenue Long Term Liabilities: LT Operating Lease Obligation LT Finance Lease Obligation Accrued Other Postretirement Benefit Costs Accrued Defined Contribution Plan Costs Total Liabilities & Deferred Revenue	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484	0 0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670
Long-Term Reserve Account 19,994,605 25,957,428 25,957,428 Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred grant revenue Accrued Other Postretirement Benefit Costs Accrued Defined Contribution Plan Costs Total Liabilities & Deferred Revenue Board designated for:	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468
Section Accounts 4,064,987 5,195,400 5,195,400 Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets <u>LIABILITIES AND FUND BALANCES</u> <u>Current liabilities:</u> Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred Grant liabilities & Deferred Revenue Deferred Defined Contribution Plan Costs Total Liabilities & Deferred Revenue Board designated for: Cromwell Account	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406
Invested in Fixed Assets (Less capital lease) 5,299,416 2,306,118 2,306,118 Undesignated 11,257,897 14,138,522 14,138,522 Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred for NYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant grant grant revenue Deferred Grant gran	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996 2,132,802	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406 2,132,589
Total Net Assets 45,528,703 53,096,463 53,096,463	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred contribution Plan Costs Accrued Defined Contribution Plan Costs Total Liabilities & Deferred Revenue Board designated for: Cromwell Account Replacement Reserve Account Long-Term Reserve Account	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996 2,132,802 19,994,605	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406 2,132,589 25,957,428
	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred dues Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred grant revenue Deferred grant revenue Deferred grant revenue PPL Loan Payable Total current liabilities & Deferred Revenue Logerating Lease Obligation Accrued Other Postretirement Benefit Costs Accrued Defined Contribution Plan Costs Total Liabilities & Deferred Revenue Board designated for: Cromwell Account Replacement Reserve Account Long-Term Reserve Account Section Accounts	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996 2,132,802 19,994,605 4,064,987	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406 2,132,589 25,957,428 5,195,400
l otal Liabilities and Net Assets 2 66,179,491 69,008,931 69,008,931	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities: Accounts Payable & other accrued expenses Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To The New York Bar Foundation Operating Lease Obligation Finance Lease Obligation Total current liabilities & Deferred Revenue LT Operating Lease Obligation Accrued Other Postretirement Benefit Costs Accrued Other Postretirement Benefit Costs Accrued Other Postretirement Benefit Costs Total Liabilities & Deferred Revenue Board designated for: Cromwell Account Replacement Reserve Account Long-Term Reserve Account Section Accounts Invested in Fixed Assets (Less capital lease) Undesignated	21,208 150,680 0 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996 2,132,802 19,994,605 4,064,987 5,299,416 11,257,897	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 69,008,931 6,095,477 (1) 29,906 369,627 0 0 480 0 0 480 0 0 7,356,888 0 0 0 7,356,888 0 0 0 8,156,910 <u>398,670</u> 15,912,468 3,366,406 2,132,589 25,957,428 5,195,400 2,306,118 14,138,522
	Finance Lease Right-Of-Use Asset Total Assets LIABILITIES AND FUND BALANCES Current liabilities Maccounts Payable & other accrued expenses Deferred dues Deferred income special Deferred grant revenue Other deferred revenue PPP Loan Payable Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Payable To TNYBF - Service Agreement Deferred grant revenue Deferred grant revenue Deferred grant revenue Deferred grant revenue PPL Loan Payable Deferred grant revenue Deferred Grant liabilities & Deferred Revenue Deferred Liabilities & Deferred Revenue Deferred Second Defined Contribution Plan Costs Total Liabilities & Deferred Revenue Deferred Reserve Account Replacement Reserve Account Deferred Reserve Account Section Accounts Invested in Fixed Assets (Less capital lease) Undesignated Total Net Assets	21,208 150,680 66,179,491 764,840 6,170,570 (1) (1,959) 1,121,838 0 3,586,061 12,250 101,506 14,221 11,769,326 27,966 7,102 8,516,910 329,484 20,650,788 2,778,996 2,132,802 19,994,605 4,064,987 5,299,416 11,257,897 45,528,703	0 0 0 69,008,931 (1) 29,906 369,627 0 0 480 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406 2,132,589 25,957,428 5,195,400 2,306,118 14,138,522 53,096,463	0 0 69,008,931 861,399 6,095,477 (1) 29,906 369,627 0 0 480 0 0 7,356,888 0 0 0 7,356,888 0 0 0 8,156,910 398,670 15,912,468 3,366,406 2,132,589 25,957,428 5,195,400 2,306,118 14,138,522 53,096,463

New York State Bar Association Statement of Activities For the Twelve Months Ending December 31, 2022

_	December 2022	December 2021	December 2021
REVENUES AND OTHER SUPPORT			
Membership dues Section revenues	9,056,794	9,335,487	9,335,487
Dues	1,112,055	1,175,901	1,175,901
Programs	1,247,580	699,904	699,904
Continuing legal education program	2,202,826	2,715,526	2,715,526
Administrative fee and royalty revenue	2,294,629	2,408,451	2,408,451
Annual meeting	444,011	489,977	489,977
Investment income	1,393,587	1,386,890	1,386,890
Reference Books, Formbooks and Disk Products	1,180,362	1,262,049	1,262,049
Other revenue	609,187	314,123	314,123
Total revenue and other support	19,541,031	19,788,308	19,788,308
PROGRAM EXPENSES			
Continuing legal education program	1,194,057	796,840	796,840
Graphics	957,624	1,172,896	1,172,896
Government relations program	288,940	324,497	324,497
Lawyer assistance program	134,444	52,865	52,865
Lawyer referral and information services	-	(63)	(63)
Law practice management services	-	36,455	36,455
Media / public relations services	623,116	577,256	577,256
Business Operations	2,464,594	2,231,386	2,231,386
Marketing and Membership services	1,820,077	1,538,319	1,538,319
Pro bono program	94,863	145,000	145,000
House of delegates Executive committee	529,911	266,997	266,997
Other committees	70,403 238,331	13,666 76,452	13,666 76,452
Sections	2,141,219	703,398	703,398
Section newsletters	254,609	245,723	245,723
Reference Books, Formbooks and Disk Products	604,174	692,853	692,853
Publications	384,028	342,384	342,384
Annual meeting expenses	37,545	13,811	13,811
Total program expenses	11,837,935	9,230,735	9,230,735
MANAGEMENT AND GENERAL EXPENSES			
Salaries and fringe benefits	3,165,292	2,871,832	2,871,832
Pension plans and other employee benefit plan costs	682,663	(181,808)	(181,808)
Rent and equipment costs	824,904	1,187,626	1,187,626
Consultant and other fees	749,672	680,709	680,709
Depreciation and amortization	768,980	687,038	687,038
' Operating Lease	102,913	-	-
Other expenses	121,869	52,308	52,308
Total management and general expenses	6,416,293	5,297,705	5,297,705
CHANGES IN NET ASSETS BEFORE INVESTMENT TRANSACTIONS AND OTHER ITEMS	1,286,803	5,259,868	5,259,868
Realized and unrealized gain (loss) on investments	(8,718,423)	3,445,877	3,445,877
Realized gain (loss) on sale of equipment	(136,142)	-	-
Loan forgivness		1,482,957	1,482,957
CHANGËS IN NET ASSETS	(7,567,762)	10,188,702	10,188,702
Net assets, beginning of year	53,096,463	42,907,761	42,907,761
Net assets, end of year	45,528,701	53,096,463	53,096,463