

Sections Accounting

Marni Fidler,
Sections Accounting Manager



Process Reminder: Invoice and Reimbursement Approval and Submission

1. Customized reimbursement forms with section treasurer information are available to distribute to your section members who need reimbursement.
2. All reimbursement forms should be signed by the recipient, supported with receipts, and approved according to Section policy.
3. All reimbursement requests should be submitted within 45 days after travel.
4. Section Treasurers can submit invoices and reimbursement forms directly to sectionpayments@texasbar.com as an email attachment.
5. The State Bar does not pay sales tax, so please request that sales tax be removed if being charged on an invoice.
6. Hotel contracts and other contracts should be submitted through Lyndsay's team well in advance.

End of our Calendar Year

- W-9 forms are required for all subcontractor expenses.
- All Event contracts need to be countersigned by the State Bar of Texas Legal Counsel.
- Budget worksheets for fiscal year 2027-2028 plan to be provided in April 2027. Please be mindful of the expenses included in the current fiscal year such as Scholarships and event expenses.

Budgets

- Most Fiscal Year 2027 Budgets have been received and uploaded. These are key in account coding and track project spending.
- Review budget variances (actual vs. budget) monthly. You will notice this the most on your Income Statement, which is the 1st page of your monthly Financials packet.
- Budget worksheets for fiscal year 2027-2028 planned to be provided in April 2027. These will include the activities from June – February for projections.

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Questions?

**These documents are online all fiscal
year.**

Samples of Financial Reports are below.

Thank you!



EFT Payment Form

State Bar of Texas
Vendor Authorization Agreement for Electronic Payment

CHECK ONE: ☐ NEW ☐ CHANGE

Vendor Name: _____

Vendor Address: _____

Vendor authorizes the State Bar of Texas to initiate credit entries to the account indicated below. If monies to which Vendor is not entitled are deposited into such bank account, Vendor authorizes the State Bar of Texas to direct the bank to return these funds. This authorization remains in effect until written notification from Vendor is received by the State Bar of Texas canceling this agreement.

Bank Name: _____

Monthly Financial Packet from SBOT

- The State Bar's Accounting Department will prepare monthly financial reports for all Sections containing the following:
 - Statement of Revenues & Expenditures
 - Balance Sheet
 - Bank Reconciliation(s)
 - Detailed Accounting Reports
 - Detail of expenses paid by SBOT on behalf of the Section

Statement of Revenues and Expenditures

Purpose:

- Summarizes revenues & expenditures for a defined period.
- Evaluates financial performance (surplus or deficit)

Value for Decision Makers:

- Indicates fiscal sustainability
- Informs:
 - Budget planning
 - Variance analysis (actual vs. budgeted)
 - Resource allocation decisions

State Bar of Texas Section Example Statement of Revenue & Expenditures For the Ten Months Ending March 31st, 2025

	Current Month Actual	Y-T-D Actual	Annual Budget	Variance Fav/Unfav)	Prior Year Actuals
Revenues					
Dues Revenue		\$10,875	\$10,000	\$875	\$10,725
Interest Income	320	3,358	3,000	358	3,697
Annual Institute Fees	3,415	5,005		5,005	
Annual Institute Sponsorships	31,400	72,400	80,000	(7,600)	51,600
Other Revenue			9,000	(9,000)	
Total Revenues	35,135	91,638	102,000	(10,362)	66,022
Expenditures					
Meeting Expenses:					
Meetings/Conferences - Other	4,000	23,941	85,000	61,059	53,192
Total Travel/Meeting Expenses	4,000	23,941	85,000	61,059	53,192
Professional Services					
Expenses: Photography			1,000	1,000	
Website		416	300	(116)	300
Total Professional Services Expenses		416	1,300	884	300
Administrative Expenses					
WePay/Credit Card Fees	117	171		(171)	
Miscellaneous Expense			2,000	2,000	60
Grants/Awards			2,000	2,000	1,000
Contributions/Scholarships			4,000	3,829	1,060
Total Administrative Expenses	117	171	4,000	3,829	1,060
Printing/Copying Expenses					517
Total Expenditures	4,117	24,528	90,300	65,772	55,069
Excess (Deficit) of Revenues Over Expenditures	31,018	67,110	11,700	55,410	10,953

Statement of Revenues and Expenditures - Summary

How can I use this?

- Account for Seasonality
- Detect Anomalies or Irregularities
- Support Strategic Planning & Forecasting

State Bar of Texas
Section Example
Statement of Revenue & Expenditures Summary
For the Ten Months Ending March 31st, 2025

	CURRENT YEAR MONTH-TO-DATE ACTUALS March	PRIOR YEAR MONTH-T0- DATE ACTUALS March	TOTAL DIFFERENCE	PERCENTAGE DIFFERENCE
Revenues:	\$10,875	\$10,725	\$150	1.38%
Dues	5,005		5,005	100.00%
Fees	3,358	3,697	(339)	(10.10%)
Investments	72,400	51,600	20,800	28.73%
Contributions	91,638	66,022	25,616	27.95%
Total Revenues				
Expenditures:				
Meetings & Conferences	23,941	53,192	(29,251)	(122.18%)
Professional Services	186		186	100.00%
Telephone	416	300	116	27.88%
Administrative		1,060	(1,060)	0.00%
Printing and Copying		517	(517)	0.00%
Total Expenditures	24,543	55,069	(30,526)	(124.38%)
Total Expenditures & Operating	24,543	55,069	(30,526)	(124.38%)
Transfers	67,095	10,953	56,142	83.68%
Total Revenues less Expenditures				

Balance Sheet

What the business owns versus owes.

Main Components:

Assets – What the business owns

Liabilities – What the business owes

Equity – Net worth or Retained Earnings

Why its crucial?

- It guides for strategic decisions-capital investments, budgeting.
- Promotes accountability and adherence to reporting standards
- Financial Transparency & Compliance

State Bar of Texas
Section Example
Balance Sheet as of March 31st, 2025

	<u>YTD</u>	<u>Prior YTD</u>
Assets		
Cash and Cash Equivalents	\$111,233	\$99,002
Accounts Receivable:		
Other		825
Total Assets	<u>\$111,233</u>	<u>\$99,827</u>
Liabilities and Fund Equity		
Liabilities:		
Due To (From) General Fund	<u>3,000</u>	<u>19,892</u>
Total Liabilities	3,000	19,892
Fund Equity:		
Beginning Fund Equity	41,138	68,981
Current Year Operations	<u>67,095</u>	<u>10,953</u>
Fund Balance	<u>108,233</u>	<u>79,934</u>
Total Liabilities and Fund Equity	<u>\$111,233</u>	<u>\$99,827</u>