Financial Statements, July 1, 1942-June 30, 1943

E. J. Miner

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WASHINGTON STATE BAR ASSOCIATION
FINANCIAL STATEMENTS
July 1, 1942-June 30, 1943
August 2, 1943

Washington State Bar Association
655 Dexter Horton Building
Seattle, Washington

Gentlemen:
We have audited your books for the year ended June 30, 1943, and submit the attached financial statements, namely:

EXHIBIT 1—Statement of General Fund, July 1, 1942 to June 30, 1943.
EXHIBIT 2—Statement of Special Account No. 1 (Admission to the Bar), July 1, 1942 to June 30, 1943.
EXHIBIT 3—Statement of Special Account No. 2 (Legislative Committee), July 1, 1942 to June 30, 1943.

We made a detailed audit of the cash receipts and disbursements, and have no exceptions to report.

Vouchers, and properly endorsed cancelled checks, were produced for our inspection. We verified the bank transactions by detailed audit of the banks' statements; duplicate deposit slips; and savings accounts passbooks.

The accounting records were, as usual, in excellent condition, and we have no exceptions to report.

Respectfully submitted,
E. J. MINER, Certified Public Accountant
(Member, American Institute of Accountants)

EXHIBIT I
General Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCE ON HAND, June 30, 1942</td>
<td>$13,619.34</td>
</tr>
<tr>
<td>Dues, 1942:</td>
<td></td>
</tr>
<tr>
<td>Active Certificates No. 2429-2480,</td>
<td></td>
</tr>
<tr>
<td>5 @ $6.00; 6 @ $4.00; 36 @ $3.00;</td>
<td></td>
</tr>
<tr>
<td>4 @ $9.00</td>
<td>$198.00</td>
</tr>
<tr>
<td>Inactive Certificates No. 211-225,</td>
<td></td>
</tr>
<tr>
<td>4 @ $2.00; 3 @ $3.00; 7 @ $1.00</td>
<td>24.00</td>
</tr>
<tr>
<td>Dues, 1943:</td>
<td></td>
</tr>
<tr>
<td>Active Certificates No. 1-2157, 2137 @ $6.00; 8 @ $4.00; 6 @ $9.00</td>
<td>12,908.00</td>
</tr>
<tr>
<td>Inactive Certificates, No. 1-550, 549 @ $2.00; 1 @ $3.00</td>
<td>1,101.00</td>
</tr>
<tr>
<td>1 1944 Inactive Dues</td>
<td>2.00</td>
</tr>
<tr>
<td>Reinstatements made in 1943, no certificates issued therefor:</td>
<td></td>
</tr>
<tr>
<td>Active:</td>
<td></td>
</tr>
<tr>
<td>1 1939-1941</td>
<td>18.00</td>
</tr>
<tr>
<td>1 1939-1941 ($3.00 penalty per year)</td>
<td>26.00</td>
</tr>
<tr>
<td>1 1941</td>
<td>9.00</td>
</tr>
<tr>
<td>1 1933-1941</td>
<td>47.00</td>
</tr>
<tr>
<td>1 paid on account of delinquency,</td>
<td></td>
</tr>
<tr>
<td>1938-41</td>
<td>5.00</td>
</tr>
<tr>
<td>Inactive:</td>
<td></td>
</tr>
<tr>
<td>1 1939-1941</td>
<td>6.00</td>
</tr>
<tr>
<td>1 1936-1941</td>
<td>18.00</td>
</tr>
</tbody>
</table>
Carried Forward ................................................... $14,362.00
Manuals (4 @ 50c) ................................................ 2.00
Interest on Savings Accounts .................................. 58.43
Overpayment of Dues ............................................ 153.84
Sundry Items, and sale of office carpet ............. 41.35
State Bar Journal advertising income .................. 1,243.02
Transfer from Special Account No. 1 ............... 1,350.00
Refund from Annotations of Law Committee .... 45.45
Refund from C. L. Morris a/c American Bar Convention .... 56.12 17,312.21

TOTAL RECEIPTS .............................................. $30,931.55

DISBURSEMENTS

Expenses—Meetings of Board of Governors $ 620.01
Committee Meetings and Expenses
   Election Board .................................................. 1.30
   Selection of Judges ........................................... 87.99
   Unauthorized Practice of Law ................................ 398.05
   Federal Legislation ........................................... 3.00 490.34

1942 Convention Expense ........................................ 447.63
Delegate to American Bar Association Convention .......... 344.27
Discipline and Disbarment:
   Salary of Counsel ........................................... $ 1,775.50
   Expenses of Counsel ......................................... 26.09
   Trials and Hearings ........................................... 24.10 1,825.69

Bank Charges ..................................................... 15.76
Collector of Internal Revenue,
   Victory Tax .................................................... 68.00
Miscellaneous .................................................... 71.20
Office Rent ....................................................... 1,320.00
Postage ............................................................ 537.00
Printing ........................................................... 123.41
Salaries ............................................................ 4,547.10
State Bar Journal ................................................ 1,702.00
Supplies ........................................................... 227.49
Telegrams .......................................................... 20.00
Telephone .......................................................... 458.15
Towel Supply ..................................................... 25.32

   TOTAL EXPENSE .............................................. $12,841.37

Add:
   Refunds on Dues Overpaid ................................ 159.84
   Office Equipment ............................................. 509.69

   TOTAL DISBURSEMENTS ................................. 13,510.90

BALANCE AT BANKS, JUNE 30, 1943 ............... $17,420.65

THE FUNDS ARE DEPOSITED AT:

Seattle-First National Bank, Checking Account ................ $2,108.44
Seattle-First National Bank, Savings Account ................ 9,987.81
Seattle Trust & Savings Bank .................................. 324.40
Washington Mutual Savings Bank ............................. 5,000.00

   TOTAL ......................................................... $17,420.65
### Exhibit II

**Special Account No. 1**

"Admission to the Bar"

**Balance on Hand, June 30, 1942**............................................. $2,600.83

**Receipts**

- Examination fees, June, 1943—25 @ $25.00; 1 @ $50.00; 1 @ $75.00 $ 750.00
- Motion—12 @ $125.00 ............................................................. 1,500.00

**Total**........................................................................................ $2,250.00

**Disbursements** ........................................................................ $4,850.83

- Refund of Fees .............................................................................. $ 200.00
- Expense of Bar Examiners .................................................................. .83
- Printing .......................................................................................... 209.30
- National Conference of Bar Examiners ........................................... 275.00
- Proctors ........................................................................................ 30.00
- Salary of Bar Examiners .................................................................... 1,200.00
- Transfer to General Fund ................................................................. 1,350.00

**Total**........................................................................................ 3,365.13

**Balance in Bank, June 30, 1943** .................................................. $1,585.70

Amount owing Bar Examiners a/c June Examination $1,200.00

Amount owing Washington State Bar Association

**General Account** .......................................................................... 3,150.00

### Exhibit III

**Special Account No. 2**

*Legislative Committee*

**Balance on Hand, June 30, 1942**............................................. $ 582.58

**Receipts, December 21, 1942 to June 30, 1943**.......................... 2,289.00 $2,871.58

- King County .............................................................................. $1,030.00
- Whatcom County ........................................................................ 90.00
- Clark-Skamania Counties .............................................................. 34.00
- Snohomish County ....................................................................... 35.00
- Grays Harbor County .................................................................... 30.00
- Spokane County ........................................................................... 139.00
- Pierce County ............................................................................... 327.50
- Yakima County ........................................................................... 183.50
- Superior Court Judges .................................................................. 420.00

**Total**........................................................................................ $4,350.00

**Disbursements**

- To Committee Meetings ................................................................. $ 107.96
- Leo McGavick (Legislative Representative) .............................. 1,341.95
  - Salary ...................................................................................... $ 800.00
  - Living Expenses ...................................................................... 541.95

- Telegrams ..................................................................................... .55
- Telephone ...................................................................................... 16.14
- Stenographic Expense .................................................................. 100.00
- Chairman of Committee (Expense) ............................................... 74.00
- Legislatogram Service ................................................................... 30.00
- Mary Alvord (Trips to Olympia) ................................................... 21.18
- Dinner for House and Senate Judiciary
  - Committees ............................................................................... 92.38
  - Arthur Beardsley (Trip to Olympia) ........................................... 3.25
  - George Flood (Trips to Olympia) .............................................. 10.00
  - Alfred J. Schewepe (Trips to Olympia) .................................... 8.50 1,805.91

**Balance on Hand, June 30, 1943** ............................................. $1,065.67

There is also a balance of $5.00 in the savings account at The Seattle-First National Bank.