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Washington State Bar Association Financial Statements, July 1, 1944-June 30, 1945

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WASHINGTON STATE BAR ASSOCIATION

FINANCIAL STATEMENTS

July 1, 1944-June 30, 1945

Washington State Bar Association
Seattle, Washington

July 19, 1945

Gentlemen:

We have completed an audit of the accounts of your association for the year ended June 30, 1945, and prepared the attached financial statements, namely:

EXHIBIT 1—Statement of General Fund

EXHIBIT 2—Disbursements from General Fund

EXHIBIT 3—Statement of Special Fund No. 1—Admission to the Bar

During the year under review there were no receipts nor disbursements in the Legislative Committee account.

The association funds on hand at June 30, 1945, were as follows:

General Fund\$16,125.97

Admission to the Bar..... 2,424.69

Legislative Committee 1,784.40

We made a detailed audit of the bank statements, cancelled checks, and duplicate deposit slips.

Vouchers, representing expenses, were on file and produced for our inspection.

We found no exceptions to report.

We verified the balances of bank deposits by obtaining statements from the banks.

Respectfully submitted,

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

EXHIBIT I GENERAL FUND

BALANCE ON HAND, June 30, 1944.....	\$15,765.10
ADD: CASH RECEIVED YEAR ENDED JUNE 30, 1945	
Dues	\$12,387.00
Reinstatements	367.00
Changes from Inactive to Active Memberships....	42.00
Journal Advertising	1,383.90
Transfers:	
Seattle Bar Association.....	1,375.00
Special Account No. 1.....	1,350.00
Miscellaneous	217.15
Interest on Savings Accounts.....	130.28
TOTAL CASH RECEIVED.....	17,252.33
TOTAL	\$33,017.43
DEDUCT: Disbursements, per EXHIBIT 2.....	16,891.46
BALANCE, being Funds on Hand at June 30, 1945.....	\$16,125.97
THE FUNDS ARE DEPOSITED AT:	
Seattle-First National Bank, Checking Account....	\$ 5,453.41
Seattle-First National Bank Savings Account.....	5,082.40
Seattle Trust & Savings Bank.....	340.92
Washington Mutual Savings Bank.....	5,249.24
TOTAL	\$16,125.97

EXHIBIT II DISBURSEMENTS FROM GENERAL FUND

Expenses—Meetings Board of Governors.....		\$ 1,453.26
Committee Meetings Expenses:		
Selection of Judges.....		40.85
Unauthorized Practice of Law.....		65.56
Legal Education		68.00
War Work		6.64
Convention Expense		480.67
Expense—Delegate to American Bar Association		
Convention		579.29
Discipline and Disbarment:		
Salary of Counsel.....	\$ 1,441.00	
Expenses of Counsel.....	9.25	
Trials and Hearings.....	192.31	1,642.56
Auditing		50.00
Bank Charges		25.10
Collector of Internal Revenue for Withheld		
Income Taxes		1,353.58
Miscellaneous		56.07
Office Rent		1,361.50
Postage		778.31
Salaries		6,525.86
State Bar Journal.....		1,423.00
Office Supplies		412.84
Telegrams		11.15
Telephone		500.70
Towel Supply		25.32
TOTAL EXPENSES		\$16,860.26
ADD:		
Refund of Overpayment of Dues.....		31.20
TOTAL DISBURSEMENTS—To EXHIBIT I.....		\$16,891.46
EXHIBIT III SPECIAL ACCOUNT NO. 1—ADMISSION TO THE BAR		
BALANCE ON HAND at June 30, 1944.....		\$2,160.04
ADD: Cash Received Year Ended June 30, 1945:		
Examination Fees, June, 1945.....	\$1,450.00	
Examination Fees, On Motion.....	2,832.09	
Reinstatement	25.00	
Transfer from General Fund.....	125.00	4,432.09
TOTAL		\$6,592.13
DEDUCT: Disbursements:		
Bank Charges	\$.86	
Printer (Exam. Books).....	448.10	
Fees Refunded	301.09	
Salary of Bar Examiners.....	1,200.00	
National Conference of Bar Examiners.....	600.00	
Proctors	36.00	
Expense of Bar Examiners.....	30.71	
Payment to General Fund for Dues.....	18.00	
State Bar General Fund (on account).....	1,350.00	
Reinstatement Hearings	22.25	
Re Supreme Court Hearings.....	35.43	
Reimburse General Account (bank error).....	125.00	
TOTAL DISBURSEMENTS		4,167.44
BALANCE AT BANK, June 30, 1945.....		\$2,424.69
AMOUNT OWING at June 30, 1945:		
To Bar Examiners—June Examination.....	\$1,200.00	
To General Fund.....	3,756.00	
		\$4,956.00