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Washington State Bar Association Financial Statements, July 1, 1945-June 30, 1946

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**WASHINGTON STATE BAR ASSOCIATION
FINANCIAL STATEMENTS**

July 1, 1945 - June 30, 1946

August 7, 1946

Washington State Bar Association
Dexter Horton Building
Seattle 4, Washington
Gentlemen:

We have completed an audit of the accounts of your association for the year ended June 30, 1946, 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

The association funds on hand at June 30, 1946, were as follows:

General Fund	\$17,275.33
Admission to the Bar	5,648.47

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 1

Financial Statement of General Fund

BALANCE ON HAND, June 30, 1946.....	\$16,125.97
ADD: CASH RECEIVED YEAR ENDED JUNE 30, 1946	
Dues	\$15,065.50
Reinstatements	79.00
Changes from Inactive to Active Membership.....	45.00
Journal Advertising	948.33
Transfers—Seattle Bar Association.....	1,500.00
Miscellaneous	43.79
Interest on Savings Accounts	205.12
Unauthorized Practice	1,158.00
	<u> </u>
TOTAL CASH RECEIVED	\$19,044.74
	<u> </u>
TOTAL	\$35,170.71
DEDUCT: Disbursements per Exhibit 2.....	17,895.38
	<u> </u>
BALANCE, being funds on hand at June 30, 1946.....	<u>\$17,275.33</u>
 THE FUNDS ARE DEPOSITED AT:	
Seattle-First National Bank, Checking Account	\$ 3,397.65
Seattle-First National Bank, Savings Account....	8,120.35
Seattle Trust and Savings Bank.....	349.05
Washington Mutual Savings Bank.....	5,408.28
	<u> </u>
TOTAL	<u>\$17,275.33</u>

EXHIBIT 2

Disbursements from General Fund

Expenses: Meetings Board of Governors.....		\$ 648.99
Committee Meetings Expenses:		
Selection of Judges		60.08
War Work		384.81
Unauthorized Practice of Law		480.50
Special Committee on Making State Bar Act a Court Rule.....		26.75
Election Board		5.37
Expense:		
Delegate to American Bar Assn. Convention.....		500.50
Discipline and Disbarment:		
Salary of Counsel	\$ 1,462.90	
Expenses of Counsel	45.15	
Trials and Hearings	475.51	1,983.56
Auditing		50.00
Bank Charges and Debits		19.20
Collector of Internal Revenue for Withheld Income Taxes		1,413.00
Miscellaneous		79.55
Office Rent		1,840.50
Postage		274.08
Salaries		6,516.65
State Bar Journal		1,940.00
Office Supplies		461.32
Office Equipment		420.10
Telegrams		9.26
Telephone		528.10
Towel Supply		23.21
Printing		113.15
TOTAL EXPENSES		\$17,778.68
ADD: Refund of Overpayment of Dues.....		116.70
TOTAL DISBURSEMENTS—TO EXHIBIT 1		\$17,895.38

EXHIBIT 3

Special Account No. 1—Admission to the Bar

Year Ended June 30, 1946

BALANCE ON HAND AT JUNE 30, 1945.....		\$ 2,424.69
ADD: Cash Received Year Ended June 30, 1946:		
Examination Fees—June, 1946	\$ 3,425.00	
Examination Fees—On Motion	3,117.00	
Examination Fees—Under Rule XXVI.....	300.00	
Reinstatement	98.00	6,940.00
TOTAL		\$ 9,364.69
DEDUCT: Disbursements:		
Printer (Examination Books and Briefs).....	\$ 46.30	
Fees Refunded	1,406.00	
Salary of Bar Examiners.....	1,200.00	
National Conference of Bar Examiners.....	950.00	
Proctors	36.00	
Expense of Bar Examiners	5.72	
Payment to General Fund for Dues.....	14.00	
Reinstatement Hearings	22.50	
Re Supreme Court Hearings.....	35.70	3,716.22
BALANCE AT JUNE 30, 1946		\$ 5,648.47
AMOUNT OWING at June 30, 1946:		
To Bar Examiners—June Examination.....		\$ 1,200.00
To General Fund: (\$3,756.00 plus 12 months @ \$75.00).....		4,656.00
		\$ 5,856.00