Report of Auditing Committee

Minn. L. Rev. Editorial Board

Follow this and additional works at: https://scholarship.law.umn.edu/mlr
Part of the Law Commons

Recommended Citation
https://scholarship.law.umn.edu/mlr/2666

This Article is brought to you for free and open access by the University of Minnesota Law School. It has been accepted for inclusion in Minnesota Law Review collection by an authorized administrator of the Scholarship Repository. For more information, please contact lenzx009@umn.edu.
called for jury service with a better understanding of the benefits which they enjoy as Americans. In short talks to the jury panels, the jurors are reminded about their American heritage of justice, fair play, and the "American Way of Life," the judges stressing in this talk the fact that in our American jurisprudence there is no such thing as a minority group, and that any juror who reports for duty with an inherent bias or prejudice against his fellow man, thereby disqualifies himself from jury service. Your committee, in cooperation with the Minnesota District Judges Association and the Municipal Judges Association, is working toward the extension of this practice in order to impress upon jurors that the surest formula for being a fair-minded juror is to work hard at being a fair-minded human being, and that as such they will make their greatest contribution to human enlightenment.

At a meeting on March 31st, 1949, your chairman of the Public Relations, Government in State Schools, American Citizenship and Bill of Rights Committees, together with a representative of the Junior Bar Section of the American Bar Association, and your executive secretary, discussed plans for bringing these committees into closer cooperation. Your Committee feels that a correlation of its activities with the work of the Public Relations Committee will greatly facilitate our program and, through a joint effort, bring to the State Bar Association the public recognition to which it is entitled for its work in furtherance of true Americanism.

At a preliminary meeting of the House of Delegates of the American Bar Association in February, general consideration was given to a program of activities for American Citizenship Committees of the various states. When the American Bar Association has adopted a program and have material available for distribution, it will communicate with your committee. Of course, there is little the American Bar Association, as such, can do in this field except to suggest programs and encourage local activities. Emphasis must be, as we have pointed out, at the state bar and local bar level, with the greater emphasis on individual local bar activities.

It is the hope of your committee that it may encourage the lawyers in Minnesota to a greater devotion toward making the accomplishments of democracy so great and so well known to our people that they will be freedom’s best salesmen. Our citizens are apprehensive of what may develop both at home and abroad, and they are desperately seeking fixed ideas and values to which they can pin their hopes for the future.

Respectfully submitted,

HON. WILLIAM C. LARSON, Chairman

LEWIS SHEPLEY T. J. DOYLE
JOHN DAUNBEY CHARLES A. SWENSON
EARL LARSON L. M. HIMMELMAN
R. HOLTE CARL SCHUSTER
A. R. PFUH III LEO REUTHER
E. R. PETERSON HENRY HAVERSTOCK, JR.
JOHN J. BENTON EDWARD DEVITT

REPORT OF AUDITING COMMITTEE

To the Minnesota State Bar Association:

Your Auditing Committee reports as follows:

The Cash Books and Records of Mr. R. Paul Sharood, Treasurer of the Minnesota State Bar Association, have been examined and audited for the current fiscal period from July 1, 1948 to March 31, 1949.
Complete verification was made of the entries and footings in the Cash
Book and all cash shown as received by your Treasurer for said period was
duly deposited in the account and name of Minnesota State Bar Association.
Your Committee finds that all of the disbursements during said period were
made by checks, supported by signed vouchers, and were for authorized
expenditures of the Association.

A detailed check was also made of all of the postings from the Cash
Book to your General Ledger, and all entries were found to be correct.

Exhibit A—Detail of General Cash Receipts and Disbursements

A statement is attached hereto, marked Exhibit A—Pages 1 and 2, showing
the total General Cash Receipts and Disbursements for said period, indicating
also the beginning and ending cash and bond balances.

From this statement, you will note that the total Cash on Hand in the
First National Bank of Saint Paul to the credit of the Minnesota State Bar
Association as on July 1, 1948, amounted to $4,763.08, and consisted of
$1,646.38 in the Checking Account and the sum of $3,114.70 in Savings
Account No. 96949. In addition, the Association then owned United States
War Savings Bonds at the Cost and Par Value of $4,000.00, making the
total Cash and Bonds on Hand on July 1, 1948, the sum of $8,763.08.

To this beginning balance has been added the total ordinary Cash Re-
ceived during the period from July 1, 1948 to March 31, 1949 in the amount
of $45,065.52; the purchase of War Savings Bonds of $1,000.00; and the
transfer from Checking Account to Savings Account in the sum of $2,000.00.
It will be seen from said statement that said ordinary Cash Receipts are
arranged alphabetically showing the source from which received and consist
of State Dues Received during said period totalling $32,252.50; Local Judicial
District Dues Collected of $7,895.00; Bench and Bar Receipts in the amount
of $4,590.00; Interest Earned and Expense Refunds aggregating $328.02;
making the total cash and bonds to account for, the sum of $56,828.60.

From said total amount of cash has been deducted the ordinary Cash
Disbursements made during the same period, which have been analyzed and
are separately classified, and arranged alphabetically on said statement to
show the nature and amount of the various expenditures made. The total
ordinary cash disbursed amounted to $38,071.84, leaving as on March 31, 1949
in the General Fund, a balance of $13,756.76 to the credit of the Minnesota
State Bar Association in the First National Bank of Saint Paul,—of which
the sum of $8,618.66 was in your Checking Account and the balance of
$5,138.10 was in your Savings Account.

In addition to the general cash funds on hand as above stated, the
Minnesota State Bar Association owns United States War Savings Bonds
Series G at the cost and par value of $5,000.00, making the total cash and
securities on hand in the General Fund on March 31, 1949 the sum of
$18,756.76 as shown on said statement.

Exhibit B—Detail of Cash Receipts and Disbursements of Public Relations
Drive Fund

There is shown separately in this report, apart from the General Cash
Fund, a Detail of Cash Receipts and Disbursements of the Public Relations
Drive Fund for the period from July 1, 1948 to March 31, 1949.

From this statement you will note that the total Contributions received
as a result of said drive, for said period, amounted to $37,688.50. All this
money has been deposited in the general checking account of the Minnesota
State Bar Association in the First National Bank of Saint Paul.

Expenses paid against said Drive Fund are separately itemized on said
Exhibit B and total $3,337.03, leaving a balance of Cash Available in said
Public Relations Drive Fund, as on March 31, 1949, of $34,351.47.

Reconciliation was made of the Bank Accounts of the Association with
the Bank Statements and Savings Book and by correspondence with the
Bank; the United States War Savings Bonds were examined; and you are
advised that the above cash balances of both your General Fund and Public
Relations Drive Fund, and bonds, as shown by the books of your Treasurer were found to be correct.

Acknowledgment is hereby made of the cooperation and assistance rendered by the Treasurer and the other Officers of the Association during the course and progress of the work of the Auditing Committee.

Respectfully submitted,
Auditing Committee

VIOLA L. SHEFFER, St. Paul, Minn.
RICHARD A. GOLLING, St. Paul, Minn.
MAURICE W. STOFFER, St. Paul, Minn.,
Chairman

EXHIBIT A

MINNESOTA STATE BAR ASSOCIATION
DETAIL OF GENERAL CASH RECEIPTS AND DISBURSEMENTS

For the Period from July 1, 1948 to March 31, 1949

CASH BALANCE ON HAND—JULY 1, 1948
IN THE FIRST NATIONAL BANK OF SAINT PAUL

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Checking Account—General Fund ..................</td>
<td>$1,648.38</td>
</tr>
<tr>
<td>Savings Account—Account No. 96949 .............</td>
<td>3,114.70</td>
</tr>
<tr>
<td>United States War Savings Bonds—Series G .......</td>
<td></td>
</tr>
<tr>
<td>Cost and Par Value ................................</td>
<td>4,000.00</td>
</tr>
<tr>
<td><strong>TOTAL CASH AND BONDS ON HAND</strong> ..............</td>
<td>$8,763.08</td>
</tr>
</tbody>
</table>

**JULY 1, 1948**

ADD—RECEIPTS:
Bench and Bar Receipts ................................| 4,590.00 |
Expense and Committee Refunds .....................| 217.12   |
Interest on Bonds ...................................| 87.50    |
Interest on Savings ..................................| 23.40    |
Local Judicial District Dues Received ............| 7,895.00 |
State Dues Received ................................| 32,252.50|
**TOTAL CASH RECEIVED** ................................| 45,065.52|

ADD—Purchase of United States Savings Bond ..........| 1,000.00 |
Transfer from Checking to Savings Account ...........| 2,000.00 |
**TOTAL CASH AND BONDS TO ACCOUNT FOR** ............| 56,828.60|

DEDUCT—DISBURSEMENTS:
1948 Annual Directory ................................| 600.00   |
Auditing Books and Records Year Ended June 30, 1948 | 150.00   |
Bench and Bar Expense ................................| 5,449.04 |
Board of Governors ..................................| 329.20   |
## Committee on:

<table>
<thead>
<tr>
<th>Committee</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Law</td>
<td>15.40</td>
</tr>
<tr>
<td>American Citizenship and Bill of Rights</td>
<td>3.00</td>
</tr>
<tr>
<td>Bar Conference</td>
<td>246.95</td>
</tr>
<tr>
<td>Judicial Selection</td>
<td>358.77</td>
</tr>
<tr>
<td>Jurisprudence and Improvement of Law</td>
<td>28.79</td>
</tr>
<tr>
<td>Labor and Social Security</td>
<td>28.45</td>
</tr>
<tr>
<td>Legal Institutes</td>
<td>124.99</td>
</tr>
<tr>
<td>Legal Publications</td>
<td>18.15</td>
</tr>
<tr>
<td>Legislation</td>
<td>27.80</td>
</tr>
<tr>
<td>&quot;Minnesota Territorial Centennial&quot;</td>
<td>52.13</td>
</tr>
<tr>
<td>Motor Vehicle Insurance</td>
<td>11.85</td>
</tr>
<tr>
<td>Practice of Law</td>
<td>261.06</td>
</tr>
<tr>
<td>Probate Code</td>
<td>18.10</td>
</tr>
<tr>
<td>Public Relations Committee</td>
<td>2,487.36</td>
</tr>
<tr>
<td>Real Property Section</td>
<td>25.45</td>
</tr>
<tr>
<td>Special Committee to Consider Law Review</td>
<td>49.40</td>
</tr>
<tr>
<td>Unauthorized Practice of Law</td>
<td>244.29</td>
</tr>
<tr>
<td>Youth Correction Act</td>
<td>36.25</td>
</tr>
<tr>
<td>Convention Expense</td>
<td>1,142.69</td>
</tr>
<tr>
<td>Dues Refunded</td>
<td>71.00</td>
</tr>
</tbody>
</table>

### Executive Expense:

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Committee</td>
<td>24.55</td>
</tr>
<tr>
<td>Executive Secretary Expense</td>
<td>69.67</td>
</tr>
<tr>
<td>Other Officers' and Delegates' Expense</td>
<td>583.49</td>
</tr>
<tr>
<td>President's Expense</td>
<td>105.76</td>
</tr>
<tr>
<td>Insurance Expense</td>
<td>81.25</td>
</tr>
<tr>
<td>Local Judicial District Dues Remitted</td>
<td>7,895.00</td>
</tr>
<tr>
<td>Lunches for Newly Admitted Members</td>
<td>160.00</td>
</tr>
<tr>
<td>Minnesota Law Review</td>
<td>2,935.00</td>
</tr>
<tr>
<td>Miscellaneous Expense</td>
<td>98.80</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>43.00</td>
</tr>
<tr>
<td>Postage</td>
<td>724.13</td>
</tr>
<tr>
<td>Purchase of United States Savings Bond</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Rent—Central Office</td>
<td>1,069.11</td>
</tr>
<tr>
<td>Reports—1948 Printing</td>
<td>157.08</td>
</tr>
<tr>
<td>Salaries (Excluding Withholding and Old Age Benefit Taxes)</td>
<td>7,064.60</td>
</tr>
<tr>
<td>Supplies and Expense—Central Office</td>
<td>1,023.39</td>
</tr>
</tbody>
</table>

### Taxes:

<table>
<thead>
<tr>
<th>Tax</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old Age Benefit Tax—Employers</td>
<td>60.74</td>
</tr>
<tr>
<td>Old Age Benefit Tax—Employees</td>
<td>60.72</td>
</tr>
<tr>
<td>Personal Property Tax</td>
<td>20.25</td>
</tr>
<tr>
<td>Unemployment Tax—Employers</td>
<td>30.37</td>
</tr>
<tr>
<td>Withholding Tax on Employees</td>
<td>896.18</td>
</tr>
<tr>
<td>Telephone and Telegraph</td>
<td>360.71</td>
</tr>
<tr>
<td>Transfer to Savings Account</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

**Total Cash Disbursed**                        | 38,071.84|
COMMITTEE REPORTS

CASH BALANCE ON HAND—March 31, 1949

IN THE FIRST NATIONAL BANK OF SAINT PAUL

Checking Account—General Fund .......... 8,618.66
Savings Account—Account No. 96949 ... 5,138.10 13,756.76

United States War Savings Bonds—
Series G—Cost and Par Value ............... 5,000.00

Total Cash and Bonds on Hand
March 31, 1949 ................................ $18,756.76

EXHIBIT B

MINNESOTA STATE BAR ASSOCIATION
DETAIL OF CASH RECEIPTS AND DISBURSEMENTS
OF PUBLIC RELATIONS DRIVE FUND

For the Period from July 1, 1948 to March 31, 1949

Public Relations Contributions Received ...... $37,688.50

Deduct—Public Relations Expenses Paid:
Advertising Agency Representative
5% of $29,506.50 Cash Received in Drive
as on February 5, 1949 ....................... $1,475.33
Fee for directing and executing Public
Relations Program for the month of
February, 1949 ................................ 300.00 $1,775.33

Minnesota Editorial Association
Half tones, mats, cut lines, 21 news releases totalling 449 copies separately
mailed first-class to newspapers in different counties and districts .......... 563.65

Printing
Folders—Title Examinations .................. 178.40
Folders—Wills .................................. 168.70
Envelopes and Letterheads ................. 55.30
1949 Calendar Cards ......................... 12.50
500 Pledge Statements ...................... 10.50 425.60

Salary and Stenographic Service .......... 339.70
Real Estate Title Mailing Question and
Answer Letter ................................. 128.35
Luncheon Meetings ......................... 72.80
Telephone ..................................... 31.60

Total Expenses Paid ....................... 3,337.03

Total Cash Available in Public
Relations Drive Fund as on
March 31, 1949 ............................... $34,351.47