

Examined by
B. O. Loe
A. L. Bergstrom

REPORT OF EXAMINATION
of the
BOOKS AND AFFAIRS
of the
DEPARTMENT OF THE SECRETARY OF STATE

Governed by Sections 59-64, G.S. 1913; Chapter 33, Laws 1915;
Chapter 366, Laws 1919; Chapters 461 and 514, Laws
1921 and Chapter 443, Laws 1923

For fiscal year ended June 30, 1923
and
Motor Vehicle Department for period - December
28, 1921 to December 30, 1922

Date of Audit December 28, 1923

GARFIELD W. BROWN,
Public Examiner,
St. Paul, Minn.

3/21

Officers

Mike Holm
J. P. Bengtson

Secretary of State
Assistant Secretary of State

Balance Sheet

June 30, 1923

Assets

Furniture and fixtures
Equipment
Fund Balances
Accounts receivable

\$	8,382.74	
	5,454.52	
	75,689.87	
	<u>78.50</u>	\$ 89,605.63

Liabilities

Accounts payable
Surplus

\$	347.92	
	<u>89,257.71</u>	\$ 89,605.63

Fiscal Year Ended June 30, 1923

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Maintenance

Receipts

Balance July 1, 1922	\$	651.21	
Appropriation - Chapter 377, Sec. 3, L. 1921		<u>19,100.00</u>	\$ 19,751.21

Disbursements

Salaries	\$	19,292.42	
Balance June 30, 1923		<u>458.79</u>	\$ 19,751.21

Contingent

Receipts

Balance July 1, 1922	\$	1,170.78	
Appropriation - Chapter 377, Sec. 3, L. 1921		<u>2,800.00</u>	\$ 3,970.78

Disbursements

Special services	\$	458.91	
Office supplies		532.49	
Equipment		337.00	
Telephone and telegraph		429.61	
Freight, drayage and express		394.35	
Postage		1,057.90	
Water		27.00	
Misc. supplies		1.08	
Repairs		3.40	
Traveling expense		143.34	
Publication		40.50	
Miscellaneous		<u>10.00</u>	
		3,435.58	
Balance June 30, 1923		<u>535.20</u>	\$ 3,970.78

Exchange of Public Documents

Receipts

Appropriation - Chapter 377, Sec. 3, L. 1921	\$	500.00	
Transfer from Minnesota reports		<u>5.00</u>	\$ 505.00

Disbursements

Office supplies	\$	48.00	
Boxes		202.00	
Freight		137.34	
Copyright fees		5.00	
Postage		<u>112.00</u>	
		504.34	
Balance June 30, 1923 - canceled		<u>.66</u>	\$ 505.00

Minnesota Reports

Receipts

Balance July 1, 1922	\$	1,122.82	
Appropriation - Chapter 377, Sec. 3, L. 1921		<u>4,000.00</u>	\$ 5,122.82

Disbursements

Printing of reports	\$	4,062.15	
Transfer to exchange of Public Documents		<u>5.00</u>	
		4,067.15	
Balance June 30, 1923		<u>1,055.67</u>	\$ 5,122.82

Publication of Session Laws

1923 Session

Receipts

Appropriation Sec. 11, Subd. 15, Laws 1923			\$ 50,000.00
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Disbursements

Publications	\$	49,388.00	
Balance June 30, 1923		<u>612.00</u>	\$ 50,000.00

1919 Extra Session

Receipts

Balance July 1, 1922			\$ 154.80
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Disbursements

None.			
Balance June 30, 1923 - canceled			\$ 154.80

1921 Session

Receipts

Balance July 1, 1922			\$ 165.00
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Disbursements

None.			
Balance June 30, 1923 - canceled			\$ 165.00

Publication of Constitutional Amendments

1921

Receipts

Appropriation - Chapter 196, L. 1923 \$ 11,159.10

Disbursements

Publication	\$ 11,039.25	
Balance June 30, 1923	<u>119.85</u>	\$ 11,159.10

Recording & Miscellaneous Fees

Receipts

July 1, 1922 to June 30, 1923 \$ 7,880.15

Contra

State treasurer's receipts on file \$ 7,880.15

Fees earned and uncollected June 30, 1923 \$ 78.50

Count of Cash

Dec. 28, 1923

Coin	-	-	-	-	\$	2.00	
Currency						13.00	
Checks						8.00	\$ 23.00

Current Cash

April 13, 1922 to December 28, 1923

Receipts for period \$ 13,243.50

Contra

State treasurer's receipts on file	\$ 13,220.50	
Cash on hand	23.00	\$ 13,243.50

Fees earned and uncollected Dec. 28, 1923 - - - \$ 106.00

Motor Vehicle Department

Period - July 1, 1922 to May 1, 1923

	Balance 7/1/1922	Appropriations	Expenditures	Fund Balances of State 5/1/1923	Secretary Balances
Office help	\$ 31.80	\$ 73,061.00	\$ 73,061.00	\$ 31.80	-
Typewriter rentals	-	540.00	375.75	164.25	164.25
" supplies	3,253.89	5,100.00	7,103.06	1,250.83	1,250.83
Application blanks	994.50	2,850.00	1,830.24	2,014.26	2,014.26
Envelopes	2,868.21	2,625.00	675.72	4,817.49	4,817.49
Sheriff's fees	2,000.00	1,000.00	-	3,000.00	3,000.00
Postage	15,017.67	45,000.00	24,338.14	35,679.53	35,679.53
Cost of plates	38,689.19	75,000.00	56,616.72	57,072.47	57,072.47
Bond Premiums	389.37	1,000.00	987.00	402.37	402.37
Stationery	1,553.25	1,100.00	326.15	2,327.10	2,327.10
Misc. printing	1,262.18	2,000.00	3,261.80	.38	.38
Laws	340.00	-	96.75	243.25	243.25
Two filing cases	1,052.95	-	923.35	129.60	129.60
Emergency	21,808.26	20,000.00	40,954.40	853.86	853.86
	\$ 89,197.67	\$ 229,276.00	\$ 210,550.08	\$ 107,923.59	\$ 107,955.39

Period - May 1, 1923 to June 30, 1923

Total fund balances May 1, 1923	\$ 107,923.59	
" " " " " Secretary of State		\$ 107,955.39
Refund on Premium May 31, 1923	127.00	127.00
" " " June 25, 1923	15.90	15.90
	<u>108,066.49</u>	<u>108,098.29</u>
Disbursements for period - May 1, 1923 to June 30, 1923	34,766.64	34,766.64
	<u>\$ 73,299.85</u>	<u>\$ 73,331.65</u>
Correction June 30, 1923, account error on Page 24 of disbursement register - add	20.00	20.00
	<u>\$ 73,319.85</u>	<u>\$ 73,351.65</u>
Correction June 30, 1923, account error on Page 96 of disbursement register - deduct	.10	.10
	<u>73,319.75</u>	<u>73,351.55</u>
Correction June 30, 1923, to adjust erroneous transfer on Page 17 of disbursement register - deduct		31.80
	<u>\$ 73,319.75</u>	<u>\$ 73,319.75</u>

Reconciliation of Fund Balances

Total fund balances June 30, 1923		\$ 73,319.75
Secretary of State		\$ 73,319.75
State Auditor	\$ 73,192.75	
Receipt omitted - to be corrected by state auditor in January, 1924	127.00	
	<u>\$ 73,319.75</u>	
State Treasurer	\$ 73,319.75	

Cash Transactions of Motor Vehicle Department

Period - December 28, 1921 to December 30, 1922

Receipts

Cash on hand December 28, 1921	\$	2,285.14	
Bank balance, Central Met. Bank, Dec. 28, 1921	\$	23,197.72	
Deduct:			
Account 1922 collections made in 1921 and applications charged in 1922	\$208.98		
Account error in cashier's list of 1922 collections made in 1921 (verified)	106.21	515.19	22,882.53
Bank balance, Capital National Bank, Dec. 28, 1921			3,512.42
Payments made in 1922 on 1921 defunct bank checks:			
Holland State Bank, Holland, Minn.	399.41		
Chippewa County State Bank, Montevideo, Minn.	1,078.28		1,477.69
Collections made in 1922 on checks turned over to county attorneys for collection on 1921 business			316.68
1921 Collections deposited in 1922 but not charged account no application (Gilmore account)		125.60	\$ 30,600.06
Collections, 1922:			
From Series "A"		2,123,971.04	
" "B"		3,483,777.13	
" "T"		390,115.84	
" "X"		434,864.61	
" "Z"		3,254.28	
Motorcycle licenses		25,220.70	
Automobile Dealers' licenses		28,380.25	
Motorcycle " "		204.00	
Automobile exempt " "		117.30	
Motorcycle " "		8.40	
Duplicate plates		5,882.00	
" Registration certificates		2,902.50	
Miscellaneous 1921 plates collected for in 1922		31,295.27	
Special registration lists		2,220.61	
Additional collections		997.92	
Chauffeurs' licenses		5,280.00	
" renewals		7,662.00	
Lost badges		187.00	
Telephone and telegraph		41.62	
Interest on deposits		561.52	6,546,943.99
Cash slips outstanding at close of business Dec. 30, 1922 (list on file with Public Examiner)			7,228.08
Difference			70.57
			<u>\$6,584,842.70</u>

Contra

State treasurer's receipts on file		\$6,540,597.57
Refundments (verified by statement with Motor Vehicle Dept.)		8,023.59
Refunds on 1921 Registration:		
Check #4292	\$ 15.00	
" 4293	15.00	30.00
Cash on hand December 30, 1922:		
Cashier's cash	189.60	
" overage account	44.68	
Chauffeurs' Dept.	202.00	
Registration card account	16.75	
Miss Ness	129.40	
Bad check account	680.07	1,262.50
Bank balance, Central Metropolitan Bank, Dec. 30, 1922		31,610.60
Bank balance, Capital National Bank, Dec. 30, 1922		841.69
Settlement pending account bankrupt:		
Joseph W. Winkley, Faribault, Minn.	388.79	
Amount honored	34.75	354.04
Application # A-19949 - no fee		12.00
Money orders held until application numbers can be identified - Theo. Schroeder - M.O. #146340	100.00	
" " " " 146341	3.08	103.08
To correct amount of applications charged to secretary of state on December 28, 1921		1,399.40
Disbursements during 1922, account special registration lists		608.23
		<u>\$6,584,842.70</u>

Reconcilement of Bank Balances

As of December 30, 1922

Central Metropolitan Bank

Office bank balance		\$ 31,610.60
Bank's balance, statement Central		
Metropolitan Bank, December 30, 1922	\$ 32,225.41	
Checks outstanding (see list)		614.81
	\$ 32,225.41	\$ 32,225.41

Capital National Bank

Office bank balance - none.		
Bank's balance, statement Capital		
National Bank, December 30, 1922	\$ 841.69	
Checks outstanding:		
# 673	\$ 326.50	
674	524.19	\$ 850.69
Overdraft through error		9.00
	\$ 841.69	\$ 841.69

List of Checks Outstanding

December 30, 1922

<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
91	\$.25	311R	\$.25
105	.25	353	.25
116	.50	366	.25
123	.25	370	.75
147	.25	379	.25
59	.25	396	.75
166	.25	397	.25
169	.50	402	.25
203	.25	410	.25
213	.25	413	.50
234	.25	425	.25
237	.25	430	.25
244	.25	390	1.25
250	.25	458	.25
258	.25	461	.25
282	.25	462	1.50
303	.25	468	.25
154A	.50	469	.25
161A	.25	482	1.00
163A	.25	498	.10
174A	.25	513	.25
179A	.50	527	.50
187A	.50	537	.25
191A	.25	578	.50
192A	.25	595	.25
204A	.25	613	.25
207A	.25	627	.25
224A	.25	633	.25
225A	.25	651	.20
237A	.50	689	.75
256A	.25	722	.75
258A	.25	723	.25
266A	.25	736	.25
267A	.25	740	.25
270A	.25	744	.25
167R	.25	746	.50
186R	.50	790	.50
195R	.50	794	.50
197R	.25	797	.25
200R	.25	831	.25
216R	.25	837	.25
222R	.50	859	.25
224R	.25	885	.25
235R	.50	910	.25
291R	.25	944	.25

Number	Amount
953	\$.25
957	.25
962	.25
966	.25
995	.25
1009	.25
1012	1.00
1022	.25
1024	.25
1027	.25
1142	.50
1145	.25
1177	.25
1180	.25
1187	.25
1189	.25
1207	.25
1370	.25
1213	.50
1214	1.50
1215	.25
1219	.50
1222	.25
1251	1.00
1263	.25
1299	.25
1327	1.00
1349	.25
1397	.20
1421	.25
1434	.25
1470	.50
1476	.75
1484	.25
1502	1.25
1522	.25
1604	1.00
1631	4.25
1652	.75
1659	.50
1719	.50
1742	.50
1810	.25
1813	.25
1821	.50
1832	.75
1848	.25
1866	.25
1879	.25
1887	.25
1929	.25

Number	Amount
1948	\$.25
1972	.25
2039	.50
2074	.50
2093	.25
2096	.75
2100	.75
2132	.25
2147	.50
2155	.25
2176	.25
2183	.25
2218	.50
2221	.50
2246	.25
2257	.25
2263	.25
2268	.25
2300	.25
2310	.25
2332	.50
2347	.25
2360	.25
2401	.25
2416	1.00
2444	.25
2465	.25
2476	.25
2509	1.00
2998	7.50
3005	.16
3120	8.95
3257	3.10
3293	.50
3252A	33.20
3478	2.35
3480	.20
1499	.25
1585	.25
1918	.75
2190	.50
2195	.25
2842	.75
- 9	.50
53	1.40
90	.25
100	.25
106	.50
109	.25
144	.25
175	.25
204	.25

<u>Number</u>	<u>Amount</u>
238	.26
251	.25
276	.10
299	.25
302	.30
399	.25
423	.25
447	.25
479	.25
584	.25
647	.25
679	.25
720	.25
751	.25
809	.25
841	.25
854	.70
867	.25
887	.20
897	.25
914	.25
922	.25
927	.25
930	.75
955	.15
1016	.25
1027	.25
1045	.25
1058	.25
1078	.25
1136	.25
1138	.25
1142	.25
1147	.25
1166	.25
1199	.25
1205	.25
1231	.50
1256	.25
1299	.25
1316	.25
1317	.25
1321	.25
1358	.25
1366	.50
1374	.25
1394	.25
1399	.25
1416	.25
1420	.25
1434	.25

<u>Number</u>	<u>Amount</u>
1472	.25
1543	.25
1547	.50
1557	.25
1570	.25
1599	.25
1624	.25
1629	.25
1632	.25
1633	.25
1649	.10
1654	.25
1661	1.40
1697	.25
1730	.25
1748	.25
1793	.25
1833	.25
1854	.25
1873	.25
1889	.25
1929	.25
1965	.25
1976	.25
1999	.25
2052	.25
2063	.25
2087	.25
2120	.25
2121	.25
2154	.25
2175	.25
2181	.25
2187	.25
2214	.25
2254	.25
2256	.25
2261	.25
2273	.25
2288	1.40
2349	.25
2362	.25
2364	.25
2397	.25
2401	.25
2422	.25
2424	.25
2431	.25
2441	.25
2469	.25
2451	.50
2474	.25

<u>Number</u>	<u>Amount</u>
2480	.25
2500	.25
2507	.25
2509	.25
2533	.25
2538	.50
2542	.25
2543	.25
2562	.25
2564	.25
2579	.25
2615	.25
2640	.25
2649	.25
2670	.25
2692	.25
2694	.25
2698	.25
2701	.25
2713	.25
2730	1.93
2769	.25
2801	.25
2802	.25
2813	.25
2814	.25
2901	.25
2924	.25
2940	.50
2969	.50
2982	.25
2985	.25
3000	.25
3002	.25
3007	.25
3062	.25
3069	.25
3073	.25
3136	.25
3180	.23
3245	.25
3249	.25
3251	.25
3255	.25
3266	.50
3290	.25
3315	.25
3331	.25
3332	.25
3337	.25
3342	.50
3372	.25

<u>Number</u>	<u>Amount</u>
3406	.25
3408	.25
3475	1.43
3579	.50
3622	.50
3646	.25
3650	.25
3687	.40
3694	.25
3705	.50
3712	.25
3754	.50
3701	.25
3796	.25
3807	.25
3823	.25
3824	.25
3826	.25
3851	.25
3838	.10
3918	.25
3925	.25
3927	.25
4002	.25
4003	.25
4044	1.00
4055	.25
4056	.25
4061	.25
4065	.25
4066	.25
4082	.25
4105	.10
4108	.25
4135	.25
4136	.25
4137	.25
4141	.25
4142	.25
4156	.50
4288	.25
4318	.50
4324	1.30
4330	.25
4361	.25
4365	.25
4386	.50
4388	.25
4398	.25
4401	.15
4405	.25
4427	.25

<u>Number</u>	<u>Amount</u>
4430	\$.25
4496	.75
4509	.25
4516	.25
4563	.25
4580	.50
4593	.25
4596	.25
4720	.25
4726	.25
4762	.25
4773	.25
4779	.25
4788	.25
4791	.25
4878	.50
4888	.25
4900	1.43
4917	.25
4925	.10
4938	.50
4983	.75
4985	.75
5028	.75
5044	1.50
5140	.25
5143	.25
5159	2.18
5176	.25
5177	.75
5180	.25
5210	.20
5216	.25
5228	.25
5253	.50
5270	.25
5276	.25
5290	.25
5296	.75
5304	.25
5407	.75
5416	.50
5437	.25
5440	.22
5468	.25
5484	.25
5488	1.00
5499	.30
5503	.30
5532	.25
5569	.50

<u>Number</u>	<u>Amount</u>
5589	\$.25
5686	.25
5697	.25
5707	.25
5802	.50
5867	4.75
5923	.25
5936	.90
5992	.75
5997	.50
6013	.25
6015	.50
6034	.25
6043	.25
6109	.25
6127	.25
6140	.25
6224	.25
6226	.05
6266	.30
6289	.25
6336	.30
6377	.30
6380	.25
6390	.25
6465	.90
6483	.20
6485	.25
6505	.30
6527	.90
6598	.30
6734	2.10
6743	.75
6844	.30
6852	.25
6865	.90
6934	.30
6942	.30
6950	.25
6958	.30
7000	.10
7012	2.10
7014	7.50
7020	.30
7024	3.10
7027	.30
7034	2.10
7089	.30
7155	.30
7163	.25
7178	.30

<u>Number</u>	<u>Amount</u>
7195	.25
7209	.10
7212	.30
7222	.30
7224	.30
7253	.30
7282	.20
7291	.30
7313	.20
7326	2.08
7332	.30
7361	.25
7368	.50
7378	2.10
7428	1.50
7430	.90
7447	.15
7451	.15
7459	1.05
7472	.15
7476	.90
7500	.20
7502	.05
7521	.10
7545	.15
7587	.15
7595	.20
7596	.25
7611	.15
7628	.85
7630	.15
7636	.15
7637	.15
7668	.90
7664	.15
7692	.15
7721	1.00
7750	2.00
7786	.45
7805	7.95
7807	1.00
7816	.75
7822	1.00
7825	.75
7826	.15
7854	.35
7859	.15
7874	1.70
7911	1.00
7924	.25
7937	.15
7942	.15
7954	.40
7977	.08

<u>Number</u>	<u>Amount</u>
7980	.15
7995	.90
8036	.15
8048	2.00
8054	.08
8062	.07
8084	.07
8107	.07
8109	.07
8115	1.00
8117	.07
8150	3.00
8151	3.00
8162	3.40
8169	.10
8179	1.00
8190	.07
8199	.10
8200	.07
8220	1.00
8306	.75
8312	6.00
8322	.60
8328	.07
8343	7.50
8376	.10
8392	.08
8399	.07
8400	.10
8404	.07
8401	.07
8402	.07
8434	.07
8439	2.25
8440	.07
8463	.35
8468	.50
8472	.35
8484	.07
8488	.50
8497	.07
8498	.07
8507	.35
8517	.25
8522	.30
8523	.75
8525	.25
8535	7.50
8538	.25
8540	12.38
8551	.50
8552	.75
8559	.07
8569	.23

<u>Number</u>	<u>Amount</u>
8576	.28
8581	.30
8587	.50
8588	3.75
8596	.25
8608	9.75
8611	.25
8619	.50
8621	2.90
8623	.25
8624	.25
8625	.30
8636	9.00
8637	1.75
8639	4.52
8645	3.00
8647	.25
8648	.30
8651	.85
8652	3.75
8653	.18
8654	.40
8655	.10
8656	8.50
8657	.48

<u>Number</u>	<u>Amount</u>
323	20.20
421	12.00
524	2.10
626	12.00
669	12.00
704	2.50
725	3.00
746	7.50
752	22.10
759	7.90
769	.10
778	1.50
781	1.80
783	15.00
786	8.75
787	17.90
788	1.80
791	1.60
792	2.25
4454	2.46
4455	55.00

Total \$ 614.81

Board of Automobile Examiners

W. R. Tebo
J. J. Dilley
W. H. Healy

St. Paul, Minn.
" " "
Duluth "

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Maintenance

Receipts

Appropriation - Chapter 443, Sec. 3, L. 1923 \$ 2,570.42

Disbursements

Examinations and correcting papers	\$ 2,145.00	
Traveling expenses	105.95	
Meals	312.00	
Supplies	1.10	
Postage	6.37	\$ 2,570.42

Equipment

Receipts

Appropriation - Chapter 443, Sec. 3, L. 1923 \$ 200.00

Disbursements

Equipment	\$ 20.00	
Balance June 30, 1923	180.00	\$ 200.00

Remarks

Secretary of State

This report covers the appropriations and expenditures for the fiscal year ended June 30, 1923, accounting of all collections in the Secretary of State's office for the same period, also current cash and reconciliation of same, and all cash transactions of the Motor Vehicle Department for the period - December 28, 1921 to December 30, 1922.

On March 14, 1924, the following surety bonds were on file with the Secretary of State:

To cover employees-

Albert Mattson, cashier, continuous bond for \$25,000.00 with Globe Indemnity Co.
Employees' continuous corporate surety bond for \$80,000.00 covering 40 employees and carries rider which covers the 2nd asst. cashier to the amount of \$25,000.00.

To cover sub-agents-

George M. Landon, St. Paul, continuous bond for \$10,000.00 with Globe Indemnity Co.
Victor F. Eva, Duluth, continuous bond for \$10,000.00 with National Surety Co.
Guy V. Howard, Minneapolis, continuous bond for \$25,000.00 with Columbia Casualty Co.
A. Earl Miller, Winona, continuous bond for \$5,000.00 with National Surety Co.
Axel T. Holm, Hibbing, continuous bond for \$10,000.00 with Aetna Casualty & Surety Co.
Otto Lamm, Mankato, continuous bond for \$10,000.00 personal surety with four signers.

To cover robbery and burglary-

Burglary for \$10,000.00 with Royal Indemnity Co. expires January 1, 1925.
Robbery for \$40,000.00 with The Continental Casualty Co. - expires April 1, 1924.
Robbery for \$110,000.00 with Royal Indemnity Co. expires January 1, 1925.

To cover depositories-

Central Metropolitan Bank, continuous bond for \$40,000.00 with Fidelity & Deposit Co. of Maryland.
Capital National Bank, continuous bond for \$100,000.00 with Fidelity & Deposit Co. of Maryland.