

TOWN OF SAN ANSELMO
MARIN COUNTY, CALIFORNIA
AUDIT REPORT JUNE 30TH, 1942

P.A. ASSOCIATE
F. Chamberlain,
rtified Accountant.

GORDON ROWE COMPANY
Public Accountants,
San Francisco, Cal.

October 8, 1942.

Hon. Mayor and City Council,
Municipality of San Anselmo,
San Anselmo, Marin Co., Calif.

Subject Matter:
Yearly Audit of
The City Books.

Esteemed Sirs:

In consonance with official instructions received, we have concluded the audit of the Municipal books and accounts for the fiscal year ended June 30th inclusive 1942. All opening balances have been accepted as appearing. Upon the conclusion of this attention there is respectively presented for your consideration:

| | | |
|--|------|-----|
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AUDIT COMMENTS-The following comments are made pertaining to:-

RECEIPTS-The receipts collected by the respective City Officials have been verified as to the amount of same duly deposited with City Treasurer for the period under examination. These pertain to the major collection of items from the tax rolls, business and other licenses issued, including dog licenses, fines and penalties, rentals received, franchises, insurance refunds, State refunds, and other miscellaneous sources of City revenue.

DISBURSEMENTS-City warrants and paid vouchers were audited and scrutinized as paid for the propriety of expenditure, the correct arithmetic of items shown, and as to having been duly approved by the members of the City Council for final payment. Furthermore, cancelled bank checks covering the individual and several City warrants paid were scrutinized. Also, we have audited the cancelled bonds as well as the coupons paid for the fiscal year under audit. Hereinafter the segregated analysis of the yearly disbursements as shown, have been classified according to the State Controller's Report.

BANK RECONCILIATION-The two commercial bank accounts of the Municipality have been reconciled covering the Treasurer's balance shown, the outstanding checks, and final determination of the amount on deposit as evidenced by the bank statements presented for scrutiny. We observed that sufficient bonds were deposited covering the necessary amount as security for such bank deposits shown.

TAX ROLLS-As the real estate tax rolls create the major financial revenue for the Municipality, attention has been paid by us to the reconciliation of these rolls for the year under audit. Also, a scrutiny was made of the personal property tax rolls for this period. As regard the delinquent tax items collected and outstanding, some consideration should be given to a further bookkeeping control of same.

CITY LICENSES-Audit was made by comparing the stubs on hand covering licenses issued to the summary of cash deposited with Treasurer covering collection of City licenses. This pertains to all municipal business licenses, dog licenses, and other miscellaneous licenses sold.

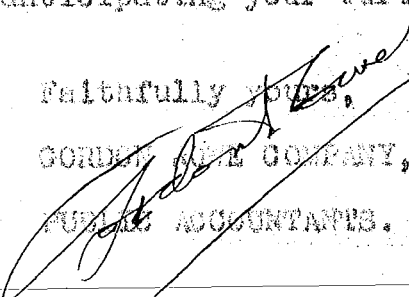
FINES COLLECTED-Check was made by us of the City Dockets and the Municipal Judge's fee book showing fines levied and collected. Comparison was made of the physical cases recorded, to the fines levied and collected thereupon. Furthermore, verification was made of the open accounts upon which current payments are being made.

BONDS OF OFFICIALS-We have duly noted that the bonds of officials are on hand and in order, covering the respective City officers as shown.

CITY BONDS OUTSTANDING-In addition to the checking of the bonds and coupons redeemed, we have verified the amount of the outstanding bonds covering general government obligations.

CONCLUSION-May it be here noted that the proper Civilian Defense Fund should be later designated upon the Municipal books and accounts, when the Municipality receives either the Federal or State grants out of any Sales Tax for specific defense activities. It is hereby recommended for consideration of your Finance Committee, that a quarterly audit be hereafter continued by our Firm for the ensuing years. In view of the many war changes taking place at the present time, certain municipalities have accepted this plan and this includes your neighbor, the City of Fairfax. With appreciation and anticipating your further valued commands, we are

J. P. A. Associate,
C. P. Chamberlain,
Certified Accountant.

Faithfully yours,

GORDON & COMPANY,
PUBLIC ACCOUNTANTS.

TOWN OF SAN ANSELMO

MARIN CO., CALIF.

REVENUES FOR FISCAL YEAR 1941-1942

| | | |
|--|-----------------|--------------|
| <u>GENERAL PROPERTY TAX</u> | | \$ 60 491 60 |
| Current Taxes | \$ 57 025 23 | |
| Delinquent Taxes | 1 775 00 | |
| Weed Abatement | 1 143 75 | |
| Personal Prop. Unsecured | <u>547 62</u> | |
| <u>LICENSES & PERMITS</u> | | 8 465 00 |
| Business Licenses | 7 382 60 | |
| Dodger Licenses | 100 00 | |
| Dog Licenses | 978 40 | |
| Sign Permits | <u>4 00</u> | |
| <u>FINES & PENALTIES</u> | | 6 546 60 |
| Court Fines | 430 00 | |
| Motor Vehicle Fines | <u>6 116 60</u> | |
| <u>PRIVILEGES</u> | | 2 712 95 |
| Garbage - 1940-41 | 125 00 | |
| Garbage - 1941-42 | 1 500 00 | |
| Pacific Gas & Electric Co. | <u>1 087 95</u> | |
| <u>SALE OF PROPERTY</u> | | 4 852 84 |
| Tax Deeded Land | 4 802 84 | |
| Old Seagrave Motor | <u>50 00</u> | |
| <u>SUBVENTIONS & GRANTS</u> | | 13 800 05 |
| Liquor License | 1 558 75 | |
| Gasoline Tax | 11 837 58 | |
| Mot.Veh.-In Lieu Tax | <u>5 403 72</u> | |
| <u>PROTECTION, PERSON & PROPERTY</u> | | 1 248 35 |
| Building Inspection | 739 00 | |
| Plumbing " | 208 00 | |
| Electrical " | <u>301 35</u> | |
| <u>EDUCATION</u> | | 1 007 01 |
| Library | <u>1 007 01</u> | |

TOWN OF SAN ANSELMO

MARIN CO., CALIF.

REVENUES FOR FISCAL YEAR 1941-1942 - CONCLUDED

| | | |
|---------------------------------|---------------|----------------------|
| <u>MISCELLANEOUS</u> | | \$ 1 880 29 |
| Refunds, etc. | \$ 1 055 76 | |
| Segregation Fees | 11 00 | |
| Tennis Court Lights | 98 94 | |
| Street Opening Charges | <u>714 52</u> | |
| <u>SPECIAL ASSESSMENT TAXES</u> | | 2 557 54 |
| Street Improvement-Current Year | 2 299 26 | |
| Street Improvement-Prior Year | <u>258 28</u> | |
| <u>TOTAL RECEIPTS</u> | | <u>\$ 108 562 23</u> |

108,562.23
055,719.6
26,542.93

S U M M A R Y

| | |
|-------------------------------|-----------------|
| General Property Tax | \$ 60 491 60 |
| Licenses & Permits | 8 465 00 |
| Fines & Penalties | 6 546 60 |
| Privileges | 2 712 95 |
| Sale of Property | 4 352 84 |
| Subventions & Grants | 18 300 05 |
| Protection, Person & Property | 1 248 35 |
| Education | 1 007 01 |
| Miscellaneous | 1 880 29 |
| Special Assessment Taxes | <u>2 557 54</u> |

T O T A L

\$108 562 23

DISBURSEMENTS FOR PERIOD ENDED JUNE 30TH, 1942

| | | |
|--|-----------------|-------------|
| <u>LEGISLATIVE</u> | | \$ 5 298 77 |
| City Clerk & Assessor | \$ 1 200 00 | |
| City Auditor & Tax Col. | 2 400 00 | |
| City Office Expense | 193 46 | |
| Printing Ordinances & Supplies | <u>1 505 31</u> | |
| <u>FINANCE OFFICE & ACCOUNTS</u> | | 501 68 |
| Special Auditing | 175 00 | |
| Treasurer | 300 00 | |
| New Equipment | <u>26 68</u> | |
| <u>LAW OFFICE & ACCOUNTS</u> | | 1 200 00 |
| City Attorney | <u>1 200 00</u> | |
| <u>OTHER GEN'L. EXECUTIVE OFFICES & ACCOUNTS</u> | | 340 00 |
| City Dues | <u>340 00</u> | |
| <u>ELECTIONS</u> | | 271 56 |
| General | <u>271 56</u> | |
| <u>JUDICIAL</u> | | 600 00 |
| Municipal Court | <u>600 00</u> | |
| <u>GENERAL GOVERNMENT BUILDINGS</u> | | 5 140 06 |
| General Expenditures | <u>5 140 06</u> | |
| <u>PROTECTION, PERSON & PROPERTY</u> | | 40 671 54 |
| Police Department Expense | 17 084 31 | |
| Fire " " | 20 323 93 | |
| Fire Department-Cap.Outlay | 331 27 | |
| Building Inspection | 960 00 | |
| Plumbing " " | 226 00 | |
| Weed Abatement | <u>1 246 03</u> | |
| <u>CONSERVATION OF HEALTH</u> | | 300 00 |
| Health Department | <u>300 00</u> | |
| <u>STREETS</u> | | 32 422 64 |
| General Admin. of Streets | 11 874 20 | |
| Maintenance & Construction | 4 494 56 | |
| Equipment Expense | 1 085 46 | |
| Street Lighting | 3 230 39 | |
| Special Gas Tax Pd. Expenditures | <u>6 738 03</u> | |

DISBURSEMENTS FOR PERIOD ENDED JUNE 30TH, 1942-CONCLUDED

| | | |
|----------------------------|-----------------|----------------------|
| <u>EDUCATION</u> | | \$ 4 778 60 |
| Library | <u>4 778 60</u> | |
| <u>RECREATION</u> | | 1 649 99 |
| Parks & Street Trees | 350 00 | |
| Playgrounds | 85 76 | |
| Capital Outlays | 1 020 95 | |
| Miscellaneous | <u>193 28</u> | |
| <u>MISCELLANEOUS</u> | | 337 50 |
| Advertising & Promotion | <u>337 50</u> | |
| <u>INTEREST</u> | | 2 135 00 |
| General City Bonds | <u>2 135 00</u> | |
| <u>REDEMPTION OF DEBT</u> | | 6 000 00 |
| General City Bonds | <u>6 000 00</u> | |
| <u>SPECIAL ASSESSMENTS</u> | | 3 417 11 |
| Bond Redemption | 2 379 33 | |
| Interest Coupons | <u>1 067 78</u> | |
| <u>TOTAL DISBURSEMENTS</u> | | <u>\$ 105 094 45</u> |

S U M M A R Y

| | |
|-------------------------------|------------------|
| Cost of General Government | \$ 13 352 07 |
| Protection, Person & Property | 40 671 54 |
| Conservation of Health | 300 00 |
| Highways & Roadways | 32 422 64 |
| Education | 4 778 60 |
| Recreation | 1 649 99 |
| Miscellaneous | 337 50 |
| Bond Interest & Redemption | <u>11 582 11</u> |

T O T A L

\$ 105 094 45

TOWN OF SAN ANSELMO

MARIN CO., CALIF.

CASH SUMMARY FOR PERIOD ENDED JUNE 30TH, 1942

Available Fund Balance - June 30th, 1941 \$ 17 485 84
Receipts for the fiscal year 1941-1942 108 562 23
Total \$ 126 048 07
LESS Disbursements for Period 105 094 45
AVAILABLE BALANCE - JUNE 30TH, 1942 \$ 20 953 62

APPORTIONED TO THE FOLLOWING FUNDS

General Fund \$ 652 58
Library Fund 731 44
Special Gas Tax Fund 9 164 51
Munic. Improv. Bond Fund 9 232 83
1911 Street Improv. Bond Fund 98 57
1915 " " " " 15 712 09
1915 Street Improv. Bd. Prot. Fd. 13 236 57
1925 Street Improv. Bond Fund 3 549 21 \$ 20 953 62

BANK RECONCILEMENT-TREASURER'S ACCOUNT

Available Cash Balance-June 30th, 1942 \$ 20 953 62

ADD OUTSTANDING WARRANTS

General Fund \$ 9 726 30
Library Fund 176 36
Special Gas Tax Fd. 2 608 01
Total 12 510 67

ACTUAL CASH TO BE ACCOUNTED FOR \$ 33 464 29

CASH ON HAND AND DEPOSIT

American Trust Co. - Com'l. \$ 20 610 83
American Trust Co. - Special 50 00
Bank of America - Com'l. 12 437 09
Cash on Hand-Deposited 7/7/42 366 37 \$ 33 464 29

LIST OF OUTSTANDING WARRANTS

| | | | | | | | | | | | | |
|---------|----|-----|----|------|----|-----|----|--------------|----|-------------|------------|-----------|
| Pr. Yr. | \$ | 4 | 80 | 7167 | \$ | 25 | 00 | 7233 | \$ | 118 | 52 | |
| # | | 4 | 00 | 7172 | | 8 | 20 | 7234 | | 4 | 80 | |
| | | 15 | 15 | 7173 | | 6 | 18 | 7235 | | 68 | 43 | |
| | | 3 | 60 | 7174 | | 51 | 44 | 7236 | | 121 | 41 | |
| | | 30 | 00 | 7175 | | 91 | 32 | 7237 | | 84 | 18 | |
| | | 18 | 50 | 7177 | | 9 | 08 | 7238 | | 190 | 07 | |
| | | 68 | 71 | 7178 | | 8 | 94 | 7239 | | 5 | 00 | |
| | | 31 | 60 | 7179 | | 9 | 79 | 7240 | | 10 | 34 | |
| 5869 | | 10 | 00 | 7180 | | 1 | 15 | 7241 | | 5 | 67 | |
| 6067 | | 25 | 00 | 7181 | | 58 | 66 | 7242 | | 25 | 00 | |
| 6319 | | 7 | 50 | 7182 | | 4 | 79 | 7243 | | 200 | 06 | |
| 6324 | | 3 | 00 | 7183 | | 34 | 65 | 7244 | | 2 | 45 | |
| 6607 | | 5 | 00 | 7184 | | 89 | 40 | 7245 | | 99 | 00 | |
| 6693 | | 70 | 25 | 7185 | | 8 | 89 | 7246 | | 100 | 00 | |
| 6723 | | 26 | 68 | 7186 | | 25 | 00 | 7247 | | 100 | 00 | |
| 6929 | | 150 | 00 | 7188 | | 64 | 83 | 7248 | | 90 | 00 | |
| 6959 | | 8 | 15 | 7189 | | 50 | 93 | 7249 | | 51 | 50 | |
| 6964 | | 42 | 49 | 7190 | | 177 | 39 | 7250 | | 18 | 00 | |
| 6996 | | 283 | 28 | 7191 | | 25 | 00 | 7251 | | 350 | 00 | |
| 7016 | | 9 | 79 | 7194 | | 21 | 06 | 7252 | | 10 | 51 | |
| 7031 | | 16 | 18 | 7195 | | 5 | 00 | 7253 | | 177 | 68 | |
| 7037 | | 3 | 44 | 7196 | | 10 | 58 | 7254 | | 1 | 17 | |
| 7055 | | 20 | 00 | 7197 | | 288 | 40 | 7255 | | 918 | 08 | |
| 7060 | | 18 | 54 | 7200 | | 6 | 77 | 7256 | | 20 | 49 | |
| 7070 | | 36 | 00 | 7201 | | 6 | 57 | 7257 | | 2 | 17 | |
| 7073 | | 32 | 20 | 7202 | | 4 | 00 | 7258 | | 50 | 00 | |
| 7079 | | 1 | 03 | 7203 | | 81 | 81 | 7259 | | 121 | 50 | |
| 7082 | | 8 | 30 | 7208 | | 5 | 00 | 7260 | | 1 | 07 | |
| 7084 | | 178 | 75 | 7211 | | 70 | 00 | 7261 | | 250 | 00 | |
| 7085 | | 25 | 00 | 7214 | | 51 | 44 | 7262 | 1 | 858 | 68 | |
| 7097 | | 2 | 69 | 7215 | | 30 | 90 | 7263 | | 118 | 26 | |
| 7099 | | 85 | 76 | 7216 | | 213 | 11 | 7264 | | 77 | 00 | |
| 7127 | | 228 | 95 | 7217 | | 4 | 90 | 7265 | | 64 | 24 | |
| 7128 | | 2 | 24 | 7218 | | 17 | 30 | 7266 | | 508 | 79 | |
| 7131 | | 90 | 05 | 7219 | | 7 | 53 | 7267 | | 257 | 01 | |
| 7137 | | 18 | 88 | 7220 | | 68 | 80 | 7269 | | 100 | 00 | |
| 7141 | | 52 | 50 | 7221 | | 233 | 27 | 7269A | | 180 | 99 | |
| 7143 | | 3 | 07 | 7222 | | 90 | 00 | 7270 | | 75 | 23 | |
| 7144 | | 25 | 00 | 7223 | | 6 | 01 | 7271 | | 54 | 80 | |
| 7145 | | 177 | 62 | 7224 | | 6 | 35 | 7272 | | 644 | 38 | |
| 7146 | | 2 | 51 | 7226 | | 14 | 71 | 7273 | | 682 | 68 | |
| 7151 | | 5 | 00 | 7227 | | 67 | 72 | 7274 | | 30 | 00 | |
| 7152 | | 2 | 00 | 7228 | | 285 | 83 | 7275 | | 133 | 02 | |
| 7158 | | 1 | 98 | 7229 | | 68 | 68 | 7276 | | 64 | 12 | |
| 7159 | | 6 | 19 | 7230 | | 8 | 22 | | | | | |
| 7160 | | 5 | 10 | 7231 | | 7 | 07 | | | | | |
| 7162 | | 163 | 54 | 7232 | | 2 | 68 | | | | | |
| | | | | | | | | <u>Total</u> | | <u>\$12</u> | <u>510</u> | <u>67</u> |

RECONCILIEMENT - TAX COLLECTOR TO CLERKJUNE 30TH, 1942CHARGES

\$ 61 831 56

| | |
|----------------------------|---------------|
| General Property Roll #1 | \$ 34 266 78 |
| General Property Roll #2 | 22 272 64 |
| Public Utility Roll #3 | 4 735 84 |
| Additions to Orig. Charge | 119 79 |
| 8% Penalty - 1st Install. | 105 58 |
| 3% Pen.-1st & 2nd Install. | 52 93 |
| Cost of Advertising | <u>268 00</u> |

CREDITS

| | | |
|----------|--------------|---------------|
| November | <u>1941</u> | 23 471 25 |
| December | | 14 173 35 |
| January | <u>1942</u> | 583 09 |
| February | | 943 05 |
| March | | 3 259 91 |
| April | | 17 120 54 |
| June | <u>1942</u> | <u>605 02</u> |
| | <u>Total</u> | \$ 60 156 21 |

*Cancellations

169 9660 326 17

UNCOLLECTED TAX BILLS - Verified

\$ 1 425 32

* This item includes current taxes against tax deceded property in the sum of \$126.65.