

*Filed 19/43*

TOWN OF SAN ANSELMO  
SAN ANSELMO, CALIFORNIA  
REPORT OF EXAMINATION  
JUNE 30, 1943

George W. Franzman  
Certified Public accountant  
1010 B Street  
San Rafael, California

October 13, 1943

THE HONORABLE MAYOR AND CITY COUNCIL  
OF THE TOWN OF SAN ANSELMO  
SAN ANSELMO, CALIFORNIA.

Gentlemen:

In accordance with instructions received, I have made an examination of the financial records of the Town of San Anselmo for the fiscal year ended June 30, 1943.

Warrants issued during the year were examined for approval by the Members of the City Council and Finance Committee and a test check made of certain items as to arithmetical accuracy. All cancelled warrants returned by the various banks during the year were examined and checked to the warrant register. The cash on deposit June 30, 1943 with the banks has been confirmed direct from the depositaries as well as the bonds which have been deposited with them to secure such deposits. These securities were also inspected during the course of the examination. The market value of these securities so deposited is in excess of the amount required by law for the security of such deposits.

The examination of the collection of the current year's taxes has been based upon the approved total assessments the calculations for which were verified. Veteran's Exemption Certificates were examined in support of the amount of \$199,100.00 shown as deductions on the assessment rolls.

Receipts of money from the collection of City Licenses were verified by comparison with the stubs covering the Licenses so issued. Likewise, an examination was made of the City Dockets and Municipal Judges' Record Book showing the fines levied and collected and the amounts so shown were traced into the record of Cash Receipts.

It is to be noted that certain sales of tax delinquent properties are being made on the installment basis and at the end of the year under review, \$5,522.20 was shown as outstanding. The balances were not confirmed by circularization of the debtors. Some of these accounts are delinquent in their payments and some further effort should be undertaken to effect collection.

The bonds redeemed and the interest coupons paid during the year have been examined and found to be properly cancelled.

There is presented herewith the following exhibits which show in detail the revenues and expenditures, as well as the changes in funds and bond account during the year under review.

EXHIBIT A - SUMMARY OF REVENUES AND EXPENDITURES

EXHIBIT B - ANALYSIS OF REVENUES

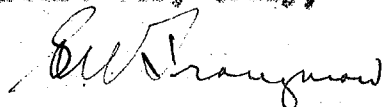
EXHIBIT C - ANALYSIS OF EXPENDITURES

EXHIBIT D - STATEMENT OF CHANGES IN FUNDS

EXHIBIT E - STATEMENT OF BONDS OUTSTANDING

I wish to take this opportunity of expressing my appreciation for the cooperation extended to me by the staff in the City Clerk's office.

Yours very truly,



TOWN OF SAN ANSELMO

San Anselmo, California

EXHIBIT A

SUMMARY OF REVENUES AND EXPENDITURES

FISCAL YEAR ENDED JUNE 30, 1943

AVAILABLE CASH JULY 1, 1942

\$21,453.62

REVENUES:

General Property Tax	\$65,505.98
Licenses & Permits	7,080.48
Fines and Penalties	22,364.76
Franchises	2,685.25
Sale of Property	3,446.12
State of California	13,154.22
Inspection fees	730.00
Library	1,316.30
Miscellaneous	291.52
Special Assessments	<u>2,435.27</u>

Total

118,989.90

EXPENDITURES:

General Government	\$14,685.12
Protection of Life and Property	40,456.42
Parks and Housing	4,967.75
Street Lighting and Maintenance	20,868.97
Education and Library	5,081.95
Gas Tax Jobs	10,678.39
Bond Redemption and Interest	<u>10,689.10</u>

Total

107,418.70

Excess of Receipts over Expenditures

\$ 11,571.20

TOTAL AVAILABLE CASH JUNE 30, 1943

\$ 33,024.82

ADD - Outstanding Warrants General Fund

\$ 9,882.79

ADD - Outstanding Warrants Library Fund

593.33

10,466.12

Balance - Cash on Hand June 30, 1943

\$ 43,490.94

DISTRIBUTED AS FOLLOWS:

On Deposit with American Trust Company Commercial Account	\$19,436.18
On Deposit with American Trust Company Clerk Account	1,000.00
Bank of America N. T. & S. A. Commercial	22,504.76
Tax Collector, Petty Cash	<u>550.00</u>

\$ 43,490.94

EXHIBIT B

ANALYSIS OF REVENUES

FISCAL YEAR ENDED JUNE 30, 1943

GENERAL PROPERTY TAX:

Current Tax	\$63,549.88	
Delinquent Tax	747.64	
Personal Property Unsecured	408.00	
Delinquency Penalties and Costs	<u>706.46</u>	\$ 65,505.98

LICENSES AND PERMITS:

Business Licenses	\$ 5,741.28	
Dodger Licenses	50.00	
Pin Ball Licenses	216.00	
Dog Licenses	1,051.80	
Sign Permits	<u>2.00</u>	\$ 7,060.48

FINES AND PENALTIES:

Court Fines	\$ 3,386.00	
Motor Vehicle Fines	<u>18,978.76</u>	\$ 22,364.76

FRANCHISES:

Garbage	\$ 1,500.00	
Pacific Gas & Electric Co.	<u>1,185.25</u>	\$ 2,685.25

SALES OF CITY PROPERTY

\$ 3,446.12

STATE OF CALIFORNIA:

Liquor License	\$ 1,891.25	
Gasoline Tax	7,500.00	
Motor Vehicle in lieu Tax	<u>3,762.97</u>	\$ 13,154.22

INSPECTION FEES:

Building	\$ 603.00	
Electrical	<u>127.00</u>	\$ 730.00

LIBRARY

\$ 1,316.30

SPECIAL ASSESSMENTS:

Current Year	\$ 2,378.87	
Prior Year	<u>56.40</u>	\$ 2,435.27

MISCELLANEOUS:

Segregation Fees	\$ 6.00	
Miscellaneous	79.52	
Municipal Reports to Title Cos.	<u>206.00</u>	\$ 291.52

TOTAL RECEIPTS

\$118,989.90

EXHIBIT C  
ANALYSIS OF EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 1943

LEGISLATIVE

Printing Ordinances and Office Supplies \$ 1,681.46

FINANCE OFFICE ACCOUNTS:

Auditor and Controller	\$ 3,120.00	
Special Auditing or Accounting	175.00	
Treasurer	300.00	
Collection of Revenue	<u>1,275.00</u>	4,865.00

LAW OFFICES AND ACCOUNTS

City Attorney 1,200.00

CIVILIAN DEFENSE

458.78

ELECTION

General 24.00

JUDICIAL

General Municipal Courts 300.00

GENERAL GOVERNMENT BUILDINGS:

General Expenditures	\$ 2,856.86	
Rent of Property on Purchase Option	<u>2,254.68</u>	5,111.54

PROTECTION TO PERSON AND PROPERTY:

Police Department	320,482.72	
Fire Department	19,882.01	
Inspection ( Building, Plumbing, Electrical )	1,580.33	
Other Protection	<u>2,803.36</u>	44,587.90

CONSERVATION OF HEALTH

Health Department Administration 300.00

STREETS:

General Administration of Streets, Maintenance and Construction	323,560.34	
Street Lighting	<u>2,187.02</u>	31,547.36

RECREATION

Library 5,081.98

RECREATION

Parks, Street Trees and Playgrounds 1,343.82

MISCELLANEOUS

Advertising and Promotion 275.80

INTEREST - General City Bonds 1,305.00

REDEMPTION OF DEBT - General City Bonds 5,000.00

SPECIAL ASSESSMENTS - Interest	875.10	
Redemption	<u>2,000.00</u>	2,875.10

TOTAL EXPENDITURES

\$107, 419.70

EXHIBIT D

STATEMENT OF CHANGES IN FUNDS

FISCAL YEAR ENDED JUNE 30, 1943

	<u>Balance</u> <u>7/1/42</u>	<u>Receipts</u>	<u>Total</u>	<u>Expenditures</u>	<u>Balance</u> <u>6/30/43</u>
General Fund	\$1,152.58	\$96,506.49	\$97,659.07	\$ 80,978.26	\$16,680.81
Library Fund	731.44	5,386.44	6,117.88	5,081.95	1,035.93
Gas Tax Fund	9,164.51	7,500.00	16,664.51	10,678.39	5,986.12
Bond Funds:					
General Obligations	9,232.83	6,428.62	15,661.45	7,805.00	7,856.45
1911 Street Improvement	98.57	-	98.57	-	98.57
1915 " "	15,712.09	5.69	15,706.40	-	15,706.40
1915 " "					
Bond Protection	13,236.57	733.08	13,969.65	-	13,969.65
1925 Street Improvements	<u>3,549.21</u>	<u>2,429.58</u>	<u>5,978.79</u>	<u>2,875.10</u>	<u>3,103.69</u>
<u>TOTAL</u>	\$21,453.62	\$118,989.90	\$140,443.52	\$107,418.70	\$33,024.82
			Add back outstanding warrants		<u>10,466.12</u>
					<u>\$43,490.94</u>
			<u>CASH ON HAND JUNE 30, 1943</u>		

EXHIBIT E

STATEMENT OF BONDS OUTSTANDING

JUNE 30, 1943

Bonds:	<u>Outstanding</u> <u>7/1/42</u>	<u>Redeemed</u> <u>To 6/30/43</u>	<u>Outstanding</u> <u>6/30/43</u>
1911 Street Impr. &	\$1,615.00		\$1,615.00
1915 " "	3,592.80	-	3,592.80
1925 " "	32,435.00	\$2,000.00	30,435.00 *
General Obligation	<u>34,000.00</u>	<u>6,000.00</u>	<u>28,000.00</u>
<u>TOTAL</u>	<u>\$101,642.80</u>	<u>\$8,000.00</u>	<u>\$93,642.80</u>

\* Includes \$18,500.00 on acquisition and improvement district #1, owned by the County of Marin. Property is delinquent and the County has started legal proceedings against said property owners.