

CITY OF SAN ANSELMO  
REPORT OF EXAMINATION

JUNE 30, 1969

TABLE OF CONTENTS

Accountants' Report	-	Page 1
Comments	-	Pages 2 and 3
Balance Sheet - All Funds	-	Exhibit A
Statement of Fund Equities	-	Exhibit B
Statement of Revenue - Estimated and Actual	-	Exhibit C
Statement of Expenditures and Encumbrances Compared with Appropriations	-	Exhibit D

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# LINDQUIST, VON HUSEN AND JOYCE

FRED J. VON HUSEN  
JOHN F. JOYCE  
NORMAN THOMAS  
ARTHUR F. ROBIN  
ERIC L. HEDEN  
FRED E. LUNDBERG  
RUDOLPH E. LINDQUIST  
ASSOCIATE

CERTIFIED PUBLIC ACCOUNTANTS

120 MONTGOMERY STREET

SAN FRANCISCO 94104

433-0200

September 12, 1969

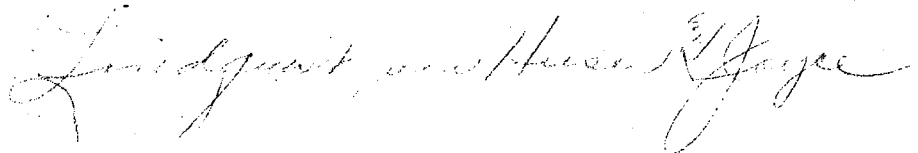
The Honorable Board of Councilmen  
of City of San Anselmo:

We have examined the balance sheets of the several funds of the City of San Anselmo as of June 30, 1969 and the related statements of revenues, expenditures and fund equities for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In accordance with practices followed by many municipalities, the accounts are kept on a modified cash basis, under which only expenses are accrued.

The City's general fixed assets are recorded at values based principally on appraisals. Our audit procedures were not extended beyond the verification of amounts expended for acquisitions during the current year. No provision has been made for depreciation of physical properties.

In our opinion, except for the possible variations in values assigned to the fixed assets, the accompanying statements present fairly the financial position of the several funds of the City of San Anselmo at June 30, 1969 and the transactions therein for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.



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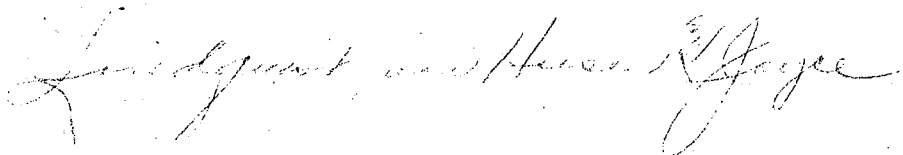
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COMMENTS ON BALANCE SHEET

CASH - \$523,603.45:

This balance consists of the following:

Petty Cash:		
City offices	\$ 250.00	
Library	<u>100.00</u>	\$ 350.00
Demand deposits:		
Wells Fargo Bank	71,651.95	
Crocker-Citizens National Bank	1,500.00	
Bank of America:		
Special assessment district	95.48	
Bail trust fund	<u>6.02</u>	73,253.45
Time deposits - Bank of America:		
Maturity date July 15, 1969		
5% interest	100,000.00	
Maturity date July 23, 1969		
5% interest	50,000.00	
Maturity date September 25, 1969		
6-1/4% interest	100,000.00	
Maturity date December 6, 1969		
6-1/4% interest	125,000.00	
Maturity date December 13, 1969		
5% interest	<u>75,000.00</u>	<u>450,000.00</u>
<u>TOTAL</u>		<u>\$523,603.45</u>

The City redeposited the \$100,000 time deposit maturing on July 15, 1969 on a 30-day basis at 5 percent interest. The \$50,000 time deposit maturing on July 23, 1969 was deposited in the City's regular commercial account.

TAXES RECEIVABLE - \$572.01:

This account represents amounts due at June 30, 1969 for uncollected taxes which became delinquent before the tax collection function was assumed by the County of Marin. It was not considered practicable to determine delinquent taxes for later years on tax rolls being collected by the County of Marin. Taxes receivable have been fully reserved and therefore none of the uncollected taxes is included in revenue.

GENERAL FIXED ASSETS - \$1,153,809.25:

The City inventoried its general fixed assets during the 1961-62 fiscal year, assigned values thereto, and recorded the total valuation on its books. Land valuation was based on the County Assessor's appraisal for real estate tax purposes. The valuation of improvements was based on insurance appraisals. Equipment was valued at cost where such was ascertainable and at appraised or estimated values where costs were not known.

Except for additions for which funds were expended during the year under review, we did not verify the individual valuations.

ACCOUNTS PAYABLE \$28,729.90:  
RESERVE FOR ENCUMBRANCES - \$62,956.50:

Accounts payable consists of amounts due for materials and services furnished the City to June 30, 1969 which were unpaid at that date. The reserve for encumbrances represents outstanding purchase orders at June 30, 1969, the benefits of which were received after that date.

DEPOSIT TRUST FUNDS - \$5,570.77:

Of this amount, \$2,100.00 represents deposits received for street openings, etc., and will be taken into revenue when earned or refunded to the depositor. The balance of \$3,470.77 represents funds collected for use in the City's promotional and recreational activities.

GENERAL COMMENTS

BUDGETARY:

Actual revenues during the year were \$54,566.23 greater than those estimated, as shown in Exhibit C.

Expenditures for the year were \$19,927.04 less than appropriations, as shown in Exhibit D.

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CITY OF SAN ANSELMO  
BALANCE SHEET - ALL FUNDS  
JUNE 30, 1969

	<u>Total</u>	<u>General Fund</u>	<u>Library Fund</u>	<u>Park and Recreation Fund</u>	<u>Retirement Fund</u>	<u>Gas Tax Fund</u>	<u>Capital Improvements Fund</u>	<u>Storm Drains Fund</u>	<u>Special Assessments District Fund 1959-1</u>	<u>General Fixed Assets</u>
<u>ASSETS</u>										
Cash	\$ 523,603.45	\$299,835.47	\$19,363.85	\$21,992.81	\$40,346.03	\$98,401.16	\$33,013.96	\$10,554.69	\$95.48	
Due from other funds	13,187.00	13,187.00								
Taxes receivable	572.01	572.01								
Accounts receivable	288.53	288.53								
General fixed assets	<u>1,153,809.25</u>									<u>\$1,153,809.2</u>
<b>TOTAL</b>	<u>\$1,691,460.24</u>	<u>\$313,883.01</u>	<u>\$19,363.85</u>	<u>\$21,992.81</u>	<u>\$40,346.03</u>	<u>\$98,401.16</u>	<u>\$33,013.96</u>	<u>\$10,554.69</u>	<u>\$95.48</u>	<u>\$1,153,809.2</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>										
Accounts payable	\$ 28,729.90	\$ 22,993.54	\$ 2,145.14	\$ 3,591.22						
Reserve for encumbrances	62,956.50	59,785.88	941.02	2,229.60						
Payroll taxes payable	11,806.83	11,806.83								
Membership deposits	301.00		301.00							
Deposit trust funds	5,570.77	4,100.00		1,470.77						
Due to other funds	13,187.00			13,187.00						
Reserve for receivables	860.54	860.54								
Reserve for imprest funds	356.02	256.02	100.00							
Investment in fixed assets	1,153,809.25									\$1,153,809.2
Appropriated fund balances	95.48								\$95.48	
Unappropriated surplus	<u>413,786.95</u>	<u>214,080.20</u>	<u>15,876.69</u>	<u>1,571.22</u>	<u>\$40,346.03</u>	<u>\$98,401.16</u>	<u>\$33,013.96</u>	<u>\$10,554.69</u>	<u>\$95.48</u>	<u>\$1,153,809.2</u>
<b>TOTAL</b>	<u>\$1,691,460.24</u>	<u>\$313,883.01</u>	<u>\$19,363.85</u>	<u>\$21,992.81</u>	<u>\$40,346.03</u>	<u>\$98,401.16</u>	<u>\$33,013.96</u>	<u>\$10,554.69</u>	<u>\$95.48</u>	<u>\$1,153,809.2</u>

EXHIBIT A

CITY OF SAN ANSELMO  
STATEMENT OF FUND EQUITIES  
YEAR ENDED JUNE 30, 1969

	<u>Total</u>	<u>General Fund</u>	<u>Library Fund</u>	<u>Park and Recreation Fund</u>	<u>Retirement Fund</u>	<u>G/s Tax Fund</u>	<u>Capital Improvements Fund</u>	<u>Storm Drains Fund</u>	<u>Special Assessment District Fund 1959-1</u>
<u>BALANCES, JULY 1, 1968</u>	\$ 365,839.13	\$ 176,710.95	\$14,514.35	\$ 13,385.94	\$ 30,775.20	\$ 96,074.49	\$20,983.79	\$13,157.37	\$237.04
<u>REVENUES:</u>									
Taxes	763,477.30	520,113.78	49,479.69	86,750.31	77,876.38		27,832.12	1,425.02	
Licenses and permits	34,176.88	34,176.88							
Fines, forfeitures and penalties	26,824.72	19,748.94	7,075.78						
Revenue from use of money and property	19,700.05	13,572.66				4,628.13	1,180.25		319.01
Revenue from other agencies	243,716.48	132,676.99				111,039.49			
Charges for current services	58,611.38	52,161.97			6,449.41				
Other revenue	41,462.43	32,346.64		9,115.79					
Total revenues	1,187,969.24	804,797.86	56,555.47	95,866.10	84,325.79	115,667.62	29,012.37	1,425.02	319.01
Fund transfers		113,340.95				(113,340.95)			
Total available	1,553,808.37	1,094,849.76	71,069.82	109,252.04	115,100.99	98,401.16	49,996.16	14,582.39	556.05
<u>EXPENDITURES AND ENCUMBRANCES:</u>									
General government	80,393.30	80,393.30							
Public safety	511,425.62	511,425.62							
Public works	384,685.54	363,675.64					16,982.20	4,027.70	
Library	56,522.77		56,522.77						
Parks and recreation	111,214.77			111,214.77					
Retirement	74,754.96				74,754.96				
Special assessment districts	460.57								460.57
Total expenditures and encumbrances	1,219,457.53	955,494.56	56,522.77	111,214.77	74,754.96		16,982.20	4,027.70	460.57
Adjustments for prior year encumbrances and expenditures	(79,531.59)	(74,725.00)	(1,329.64)	(3,476.95)					
Adjusted expenditures and encumbrances	1,139,925.94	880,769.56	55,193.13	107,737.82	74,754.96		16,982.20	4,027.70	460.57
<u>BALANCES, JUNE 30, 1969</u>	\$ 413,882.43	\$ 214,080.20	\$15,876.69	\$ 1,514.22	\$ 40,346.03	\$ 98,401.16	\$33,013.96	\$10,554.69	\$ 95.48

EXHIBIT B



CITY OF SAN ANSELMO  
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL  
YEAR ENDED JUNE 30, 1969

	<u>Estimated</u>	<u>Actual</u>	<u>Excess (Deficiency)</u>
<u>GENERAL FUND:</u>			
Taxes:			
Property taxes:			
Current year	\$350,838.00	\$351,049.69	\$ 211.69
Prior years	11,984.00	11,977.82	(6.18)
Sales and use taxes	120,000.00	136,290.48	16,290.48
Franchises	14,900.00	15,785.20	885.20
Transfer tax	2,400.00	5,010.59	2,610.59
	<u>500,122.00</u>	<u>520,113.78</u>	<u>19,991.78</u>
Licenses and permits:			
Business licenses	23,000.00	21,812.00	(1,188.00)
Animal licenses	4,000.00	4,129.00	129.00
Permits	8,400.00	8,235.88	(164.12)
	<u>35,400.00</u>	<u>34,176.88</u>	<u>(1,223.12)</u>
Fines, forfeitures and penalties:			
Vehicle code fines	13,000.00	10,693.20	(2,306.80)
Other court fines	7,300.00	9,055.74	1,755.74
	<u>20,300.00</u>	<u>19,748.94</u>	<u>(551.06)</u>
Revenue from use of money and property:			
Interest	7,000.00	11,657.66	4,657.66
Rental	2,300.00	1,915.00	(385.00)
	<u>9,300.00</u>	<u>13,572.66</u>	<u>4,272.66</u>
Revenue from other agencies:			
Cigarette tax	22,500.00	38,223.32	15,723.32
Alcoholic beverage license fees	6,000.00	6,567.30	567.30
Motor vehicle in-lieu tax	82,800.00	87,586.41	4,786.41
Trailer coach in-lieu tax	400.00	299.96	(100.04)
	<u>111,700.00</u>	<u>132,676.99</u>	<u>20,976.99</u>
Charges for current service:			
Sleepy Hollow Fire District	51,000.00	51,836.97	836.97
Zoning and subdivision fees	400.00	325.00	(75.00)
	<u>51,400.00</u>	<u>52,161.97</u>	<u>761.97</u>
Other income	29,500.00	32,346.64	2,846.64
Total general fund - forward	757,722.00	804,797.86	47,075.86

CITY OF SAN ANSELMO  
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL  
YEAR ENDED JUNE 30, 1969

	<u>Estimated</u>	<u>Actual</u>	<u>Excess (Deficiency)</u>
Brought forward	\$ 757,722.00	\$ 804,797.86	\$ 47,075.86
<u>LIBRARY FUND:</u>			
Property taxes:			
Current year	47,715.00	47,847.15	132.15
Prior years	1,630.00	1,632.54	2.54
Library fines and rentals	<u>7,000.00</u>	<u>7,075.78</u>	<u>75.78</u>
Total library fund	<u>56,345.00</u>	<u>56,555.47</u>	<u>210.47</u>
<u>PARK AND RECREATION FUND:</u>			
Property taxes:			
Current year	83,651.00	83,888.05	237.05
Prior years	2,858.00	2,862.26	4.26
Other income	<u>4,000.00</u>	<u>9,115.79</u>	<u>5,115.79</u>
Total park and recreation fund	<u>90,509.00</u>	<u>95,866.10</u>	<u>5,357.10</u>
<u>RETIREMENT FUND:</u>			
Property taxes:			
Current year	75,080.00	75,306.90	226.90
Prior years	2,564.00	2,569.48	5.48
Sleepy Hollow Fire District	<u>5,000.00</u>	<u>6,449.41</u>	<u>1,449.41</u>
Total retirement fund	<u>82,644.00</u>	<u>84,325.79</u>	<u>1,681.79</u>
<u>GAS TAX FUND:</u>			
Construction and maintenance - matching funds not required	60,673.00	56,671.77	(4,001.23)
Construction and maintenance - matching funds required	48,011.00	51,367.72	3,356.72
Engineering	3,000.00	3,000.00	
Interest	<u>5,000.00</u>	<u>4,628.13</u>	<u>(371.87)</u>
Total gas tax fund	<u>116,684.00</u>	<u>115,667.62</u>	<u>(1,016.38)</u>
<u>CAPITAL IMPROVEMENTS FUNDS:</u>			
Property taxes:			
Current year	26,835.00	26,913.82	78.82
Prior years	917.00	918.30	1.30
Interest	<u>1,180.25</u>	<u>1,180.25</u>	<u>1,180.25</u>
Total capital improvements fund	<u>27,752.00</u>	<u>29,012.37</u>	<u>1,260.37</u>
Carried forward	1,131,656.00	1,186,225.21	54,569.21

CITY OF SAN ANSELMO  
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL  
YEAR ENDED JUNE 30, 1969

	<u>Estimated.</u>	<u>Actual</u>	<u>Excess (Deficiency)</u>
Brought forward	<u>\$1,131,656.00</u>	<u>\$1,186,225.21</u>	<u>\$ 54,569.21</u>
<u>STORM DRAINS FUND:</u>			
Property taxes:			
Current year	1,381.00	1,378.00	(3.00)
Prior year	<u>47.00</u>	<u>47.02</u>	<u>.02</u>
Total storm drains fund	<u>1,428.00</u>	<u>1,425.02</u>	<u>(2.98)</u>
Total revenue - city funds	<u>\$1,133,084.00</u>	1,187,650.23	<u>\$ 54,566.23</u>
<u>SPECIAL ASSESSMENT</u>			
<u>DISTRICT FUND 1959-1:</u>			
Principal and interest		<u>319.01</u>	
<u>TOTAL</u>		<u>\$1,187,969.24</u>	

CITY OF SAN ANSELMO  
STATEMENT OF EXPENDITURES AND ENCUMBRANCES  
COMPARED WITH APPROPRIATIONS  
YEAR ENDED JUNE 30, 1969

	Appropriations (After Revisions)	Expenditures	Encumbrances	Excess (Deficiency)
<u>GENERAL FUND:</u>				
General government	\$ 87,500.00	\$ 80,393.30	\$	\$ 7,106.70
Fire department	267,735.00	269,283.13	2,080.29	(3,628.42)
Police department	238,706.00	232,491.81	7,570.39	(1,356.29)
Building regulation	14,728.00	15,784.70		(1,056.70)
Animal regulation	4,000.00	4,129.00		(129.00)
Civil defense	200.00	129.94		70.06
Engineering and administration	30,497.00	30,135.96		361.04
Street construction	139,644.00	90,520.14	49,220.50	(96.64)
Street maintenance	107,914.00	108,739.19	97.05	(922.24)
Street lighting	29,112.00	28,138.73	751.65	221.62
Street sweeping	14,490.00	14,276.08		213.92
Traffic signals	6,309.00	6,608.93		(299.93)
Weed cleaning	1,860.00	1,616.03		243.97
Municipal shop	13,542.00	13,439.26	66.00	36.74
Health	100.00			100.00
Parking lot		22.48		(22.48)
Total general fund	956,337.00	895,708.68	59,785.88	842.44
<u>LIBRARY FUND</u>	58,138.00	55,581.75	941.02	1,615.23
<u>PARK AND RECREATION FUND</u>	116,373.00	108,985.17	2,229.60	5,158.23
<u>RETIREMENT FUND</u>	77,901.00	74,754.96		3,146.04
<u>CAPITAL IMPROVEMENTS FUND</u>	17,225.00	16,982.20		242.80
<u>STORM DRAINS FUND</u>	12,950.00	4,027.70		8,922.30
Total expendi- tures - city funds	\$1,238,924.00	\$1,156,040.46	\$62,956.50	\$19,927.04
<u>SPECIAL ASSESSMENT DISTRICT FUND 1959-1</u>		460.57		
<u>TOTAL</u>		\$1,156,501.03	\$62,956.50	