

TOWN OF SAN ANSELMO

SAN ANSELMO, CALIFORNIA

JUNE 30, 1952

**GEORGE W. FRANZMAN**  
**CERTIFIED PUBLIC ACCOUNTANT**

1010 B STREET  
 SAN RAFAEL, CALIFORNIA

October 28, 1952

The Honorable Mayor and City Council  
 of the Town of San Anselmo  
 San Anselmo, California

Gentlemen:

In accordance with instructions received, we have made an examination of the financial records of the Town of San Anselmo for the fiscal year ended June 30, 1952, and beg to submit herewith the following exhibits:

EXHIBIT A - SUMMARY OF REVENUES AND EXPENDITURES

EXHIBIT B - ANALYSIS OF REVENUES

EXHIBIT C - ANALYSIS OF EXPENDITURES

EXHIBIT C - STATEMENT OF CHANGES IN FUNDS

Scope of the Examination

The cash on deposit with the banks at June 30th was confirmed direct from these depositories, as were the bonds which have been deposited by them to secure such deposits. The following is a summary of these securities:

Central Bank - Oakland for the account of Bank of America

Alameda High School District 4 3/4/1959	\$ 13,000.00
Eden Township Hospital District 2 3/4/1965	30,000.00
Eureka City Improvement 2 3/4/1972-74	70,000.00
Napa Union High School District 1 1/2/1964	30,000.00
Paso Robles Union High School District 2/1959-62	36,000.00
	<u>\$179,000.00</u>

Bank of America - San Francisco for the account of the  
American Trust Co., San Anselmo

City of Los Angeles High School District 2 1/4/1955	\$ 50,000.00
City of Sacramento Unified School District 1 3/4/1964	30,000.00
City of Sacramento Unified School District 1 3/4/1966	30,000.00
	<u>\$110,000.00</u>

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While the market value of the above securities was not available from the principal amounts of these bonds, it would appear that their value is adequate for the security of such deposits.

The collection of City licenses was verified by reference to the stubs of receipts issued for such payments, and the amounts received traced into the bank accounts. Test checks were made of the City Dockets and the Municipal Judges' Record Book for verification of fines levied and collected and these receipts were likewise traced into the record of cash received.

This examination did not cover a detailed check of all transactions, and only test checks were made of various items of record. Such checks were made of the cancelled warrants returned during the year by the banks. These warrants were examined for approval by the Finance Committee, and the arithmetical accuracy of the items appearing upon the attachments checked.

The Assessment Lists were test checked for arithmetical accuracy and the calculation of the total tax assessment was verified. The taxes collected were apportioned to the proper funds on the basis of the following rates and in the respective amounts.

	<u>Rate</u>	<u>Amount</u>
General Fund	1.00	\$ 94,299.24
Library Fund	.11	49,008.12
Parks and Recreation Fund	.09	<u>1,767.60</u>
<u>Total</u>	<u>1.20</u>	<u>\$145,074.96</u>

Delinquencies at June 30, 1952 amounted to \$2,928.60.

There are no General obligation bonds outstanding; the status of the Street Improvement Bonds and the Street Assessment Bond Fund, the latter in the amount of \$ 4,137.47 at June 30, 1952, remains unchanged during the year.

If there is anything further in respect to these accounts, we shall be pleased to furnish it to you upon request.

We wish to take this opportunity of expressing our appreciation for the co-operation extended to us by the staff in the City Clerks' office.

Yours very truly,

*George W. Franzman*

EXHIBIT ATOWN OF SAN ANSELMOSUMMARY OF REVENUES AND EXPENDITURESFISCAL YEAR ENDED JUNE 30, 1952AVAILABLE CASH - JULY 1, 1951

\$ 111,199.77

REVENUES:

General Property Tax	\$ 155,145.86	
Licenses and Permits	33,239.93	
Fines and Penalties	9,576.50	
Privileges	2,972.01	
Sale of Property	1,818.00	
Subventions and Grants	81,016.86	
Inspection Fees	3,571.60	
Library Rentals and Fines	2,481.96	
Sundry	541.49	
Employees Taxes Withheld	<u>16,801.54</u>	<u>307,165.75</u>
		\$ 418,365.52

EXPENDITURES:

Legislative	\$ 2,096.14	
Finance Office and Accounts	16,058.39	
Law Offices and Accounts	2,200.00	
Other General Office and Accounts	3,745.52	
Elections	751.18	
Judicial	1,150.00	
General Government Buildings	7,864.01	
Protection to Person and Property	126,928.62	
Streets	114,685.01	
Education Library	16,418.35	
Recreation Playgrounds	8,362.74	
Social Security Funds	1,856.31	
Employees Taxes Withheld	<u>16,801.54</u>	<u>318,917.81</u>

Total Available Cash June 30, 1952

\$ 99,447.71

Add Back Outstanding Warrants17,649.40\$ 117,097.11Distributed as Follows:

Bank of America - San Anselmo	\$ 81,918.38	
American Trust Company "	33,628.73	
Comptroller's Revolving Fund	1,000.00	
Office petty cash Fund	<u>550.00</u>	\$ <u><u>117,097.11</u></u>

EXHIBIT BANALYSIS OF REVENUESFISCAL YEAR ENDED JUNE 30, 1952GENERAL PROPERTY TAX

Current Taxes	\$ 152,453.08	
Delinquent Taxes, Penalties and Interest	2,675.07	
Solvent Credits from County	<u>17.71</u>	\$ 155,145.86

LICENSES AND PERMITS

Business Licenses	\$ 31,168.43	
Dog Licenses	1,953.50	
Permits	<u>118.00</u>	33,239.93

FINES AND PENALTIES

Court Fines and Penalties	\$ 1,103.00	
Motor Vehicle Fines	<u>8,473.50</u>	9,576.50

PRIVILEGES

Franchises		2,972.01
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SALE OF PROPERTY

		1,818.00
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SUBVENTIONS AND GRANTS

From State Liquor Licenses	\$ 6,337.50	
From State Gasoline Taxes	29,149.60	
From State for Motor Vehicle in Lieu Tax	<u>45,529.76</u>	81,016.86

PROTECTION TO PERSON AND PROPERTY

Inspection Fees		3,571.60
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EDUCATION

Library Fines and Rentals		2,481.96
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RECREATION

Rental of Ball Park		40.00
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SUNDRY

		501.49
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TRUST FUND

Employees Income Tax Withheld		<u>16,801.54</u>
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<u>TOTAL REVENUES</u>		<u>\$ 307,165.75</u>
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EXHIBIT CANALYSIS OF EXPENDITURESFISCAL YEAR ENDED JUNE 30, 1952LEGISLATIVE

Printing Ordinances, Office Supplies etc. \$ 2,096.14

FINANCE OFFICE AND ACCOUNTS

Auditor or Controller	\$ 5,109.00	
Special Auditing	650.00	
Treasurer	300.00	
Tax Collector-Including Three Deputy Clerks	<u>9,999.39</u>	16,058.39

LAW OFFICES AND ACCOUNTS

City Attorney	\$ 2,100.00	
Other Legal Expense	<u>100.00</u>	2,200.00

OTHER GENERAL OFFICES AND ACCOUNTS

Civil Service Commission	\$ 540.82	
City Dues	902.50	
Civilian Defense	120.20	
Property Acquisition	635.50	
New Equipment	<u>1,546.50</u>	3,745.52

ELECTIONS

General 751.18

JUDICIAL

Judge's Salary 1,150.00

GENERAL GOVERNMENT BUILDINGS

General Expenditures	\$ 1,673.20	
City Hall Building Repairs	2,738.74	
Telephone Service	1,900.80	
Heat and Light	<u>1,551.27</u>	7,864.01

PROTECTION TO PERSON AND PROPERTY

Police Department	\$54,754.18	
Fire Department	64,294.61	
Inspection	664.00	
Payment to County for Pound Service	2,639.50	
Compensation Service	<u>4,576.33</u>	<u>126,928.62</u>

Carried Forward \$160,793.86

EXHIBIT C (2)

Brought Forward \$ 160,793.86

STREETS

Maintenance	\$ 53,906.64	
Street Lighting	9,245.96	
Engineering and Administration	1,789.42	
Acquisition	<u>49,742.99</u>	114,685.01

EDUCATION

Library		16,418.35
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RECREATION

Playgrounds		8,362.74
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SOCIAL SECURITY FUNDS

1,856.31

TRUST FUND

Employees Income Tax Withheld		<u>16,801.54</u>
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TOTAL EXPENDITURES \$ 318,917.81

EXHIBIT D

TOWN OF SAN ANSELMO

STATEMENT OF CHANGES IN FUNDS

FISCAL YEAR ENDED JUNE 30, 1952

	<u>Available Balance July 1, 1951</u>	<u>Receipts</u>	<u>Total</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Available Balance June 30, 1952</u>
General Fund	\$ 27,075.03	\$171,363.26	\$198,438.29	\$236,002.82	\$ 72,917.11	\$ 35,352.58
Library Fund	3,597.59	16,457.33	20,054.92	16,418.35	-	3,636.57
Parks and Recreation Fund	2,108.88	11,433.96	13,542.84	8,322.74	-	5,220.10
Motor Vehicle License Fee Fund	331.04	52,542.98	52,211.94	-	52,211.94	-
Traffic and Safety Fund	158.33	8,473.50	8,315.17	-	8,315.17	-
Gas Tax Street Improvement Fund	70,336.97	22,136.38	92,473.35	41,372.36	-	51,100.99
Street Assessment Bond Fund	2,518.17	1,619.30	4,137.47	-	-	4,137.47
Liquor License	6,052.50	6,337.50	12,390.00	-	12,390.00	-
Trust Funds	-	16,801.54	16,801.54	16,801.54	-	-
<u>TOTALS</u>	<u>\$111,199.77</u>	<u>\$307,165.75</u>	<u>\$418,365.52</u>	<u>\$318,917.81</u>	<u>\$ -0-</u>	<u>\$ 99,447.71</u>