

TOWN OF SAN ANSELMO
SAN ANSELMO, CALIFORNIA

JUNE 30, 1953

GEORGE W. FRANZMAN
CERTIFIED PUBLIC ACCOUNTANT

1010 B STREET
 SAN RAFAEL, CALIFORNIA

OCTOBER 26, 1953

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 ENDING JUNE 30, 1953, 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 D - STATEMENT OF CHANGES IN FUNDS

THE ACCOUNTS AS SET FORTH IN THESE EXHIBITS, CLOSELY FOLLOW THE CLASSIFICATIONS OUTLINED IN THE ANNUAL REPORT TO THE STATE CONTROLLER.

SCOPE OF THE EXAMINATION

THE CASH ON DEPOSIT WITH THE BANKS AT JUNE 30TH WAS CONFIRMED DIRECT FROM THESE DEPOSITARIES, 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>

WHILE THE MARKET VALUE OF THE ABOVE SECURITIES WAS NOT AVAILABLE, IT WOULD APPEAR THAT THEIR VALUE IS ADEQUATE FOR THE SECURITY OF SUCH DEPOSITS.

THE COLLECTION OF CITY LICENSES, MISCELLANEOUS REVENUES AND DEPOSITS, WAS VERIFIED BY REFERENCE TO THE STUBS OF RECEIPTS ISSUED FOR SUCH PAYMENTS, AND THE AMOUNTS RECEIVED TRACED INTO THE BANK ACCOUNTS. BY REASON OF AMENDMENTS TO STATE LEGISLATION EFFECTIVE IN 1952, FINES ARE NOW LEVIED AND COLLECTED BY THE MUNICIPAL COURTS AND ARE APPORTIONED TO THE VARIOUS MUNICIPALITIES ON A PERCENTAGE BASIS ESTABLISHED BY SUCH LAW. THESE APPORTIONMENT CHECKS WERE TRACED THROUGH THE RECORDS INTO THE BANK ACCOUNTS ALONG WITH OTHER REVENUES. THE POLICE DEPARTMENT MAINTAINS A COMPLETE RECORD OF CITATIONS ISSUED BY THE DEPARTMENT AS WELL AS FINES COLLECTED AGAINST THESE CITATIONS, SO THAT CONTROL IS EXERCISED OVER THEM AND ANY OPEN ITEMS CAN BE TRACED BACK TO THE COURT.

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:

	RATE	%	AMOUNT
GENERAL FUND	1.00	83.33	\$128,766.39 ✓
LIBRARY FUND	.11	9.17	14,164.87 ✓
PARKS AND RECREATION FUND	.09	7.50	11,589.02 ✓
TOTAL	<u>1.20</u>	<u>100.00</u>	<u>\$154,520.28</u> ✓

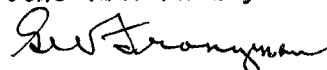
DELINQUENCIES AT JUNE 30, 1953 AMOUNTED TO \$3,201.60. NO ATTEMPT WAS MADE TO CIRCULARIZE THESE ACCOUNTS FOR THEIR CONFIRMATION BY THE TAXPAYERS.

THERE ARE NO GENERAL OBLIGATION BONDS OUTSTANDING AT THE END OF THE YEAR. THE STREET IMPROVEMENT BONDS AND STREET ASSESSMENT BOND FUND WAS CREDITED DURING THE YEAR WITH COLLECTIONS ON DELINQUENCIES AMOUNTING TO \$2,420.46, WHICH AMOUNT WILL BE APPORTIONED TO THE OTHER FUNDS DURING THE SUBSEQUENT 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 COOPERATION EXTENDED TO US BY THE STAFF IN THE CITY CLERK'S OFFICE.

YOURS VERY TRULY,



TOWN OF SAN ANSELMO
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1953

AVAILABLE CASH - JULY 1, 1952

\$ 99,447.71

REVENUES:

GENERAL PROPERTY TAX	\$162,716.86	
LICENSES AND PERMITS	30,241.50	
FINES AND PENALTIES	10,201.75	
PRIVILEGES	3,528.28	
SALE OF PROPERTY	1,890.12	
SUBVENTIONS AND GRANTS	74,494.86	
INSPECTION FEES	4,194.65	
LIBRARY RENTALS AND FINES	2,470.23	
SUNDRY	700.86	
EMPLOYEES TAXES WITHHELD	19,813.06	<u>310,252.17</u>

\$409,699.88

EXPENDITURES:

LEGISLATIVE	\$ 2,152.40	
FINANCE OFFICE AND ACCOUNTS	15,538.59	
LAW OFFICES AND ACCOUNTS	3,008.32	
OTHER GENERAL OFFICES AND ACCOUNTS	4,340.97	
ELECTIONS	240.30	
JUDICIAL	600.00	
GENERAL GOVERNMENT BUILDINGS	6,861.58	
PROTECTION TO PERSON AND PROPERTY	144,734.33	
STREETS	85,386.17	
EDUCATION - LIBRARY	17,946.40	
RECREATION - TREES AND PLAYGROUNDS	9,175.59	
SOCIAL SECURITY FUND	2,334.71	
EMPLOYEES TAXES WITHHELD	19,813.06	<u>312,132.42</u>

TOTAL AVAILABLE CASH - JUNE 30, 1953

\$ 97,567.46

ADD BACK OUTSTANDING WARRANTS

14,576.42 ✓

TOTAL CASH ON HAND - JUNE 30, 1953

\$112,143.88

DISTRIBUTED AS FOLLOWS:

BANK OF AMERICA - SAN ANSELMO	\$ 48,108.39	
AMERICAN TRUST COMPANY "	62,485.49	
COMPTROLLER'S REVOLVING FUND	1,000.00	
OFFICE CASH FUND	550.00	<u>\$112,143.88</u>

1414804
47242
1457642

TOWN OF SAN ANSELMO
ANALYSIS OF REVENUES
FISCAL YEAR ENDED JUNE 30, 1953

GENERAL PROPERTY TAX

CURRENT TAXES	\$159,076.68/	
DELINQUENT TAXES, PENALTIES AND INTEREST	3,609.79/	
SOLVENT CREDITS FROM COUNTY	<u>30.39/</u>	\$162,716.86

LICENSES AND PERMITS

BUSINESS LICENSES	\$ 27,583.00/	
DOG LICENSES	2,399.50/	
PERMITS	<u>259.00/</u>	30,241.50

FINES AND PENALTIES

COURT FINES AND PENALTIES	\$ 645.00/	
MOTOR VEHICLE FINES	<u>9,556.75/</u>	10,201.75

PRIVILEGES

FRANCHISES		3,528.28/
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SALE OF PROPERTY

LANDS AND BUILDINGS	1,766.62/	
PERSONAL PROPERTY	<u>123.50/</u>	1,890.12

SUBVENTIONS AND GRANTS

FROM STATE - LIQUOR LICENSES	6,941.88/	
" " - GASOLINE TAXES	28,648.36/	
" " - MOTOR VEHICLE IN LIEU TAX	<u>38,904.62/</u>	74,494.86

INSPECTION FEES

4,194.65/

LIBRARY RENTALS AND FINES

2,470.23/

SUNDRY

700.86/

TRUST FUNDS

EMPLOYEES TAXES WITHHELD		<u>19,813.06</u>
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TOTAL REVENUES\$310,252.17

TOWN OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1953

LEGISLATIVE

PRINTING ORDINANCES, OFFICE SUPPLIES, ETC. \$ 2,152.40 ✓

FINANCE OFFICE AND ACCOUNTS

AUDITOR OR CONTROLLER	\$ 5,451.00	
SPECIAL AUDITING AND ACCOUNTING	680.00	
TREASURER	300.00	
TAX COLLECTOR, INCLUDING DEPUTIES	<u>9,107.59</u>	15,538.59 ✓

LAW OFFICES AND ACCOUNTS

CITY ATTORNEY	\$ 2,400.00	
EXTRA LEGAL SERVICES	<u>608.32</u>	3,008.32 ✓

OTHER GENERAL OFFICES AND ACCOUNTS

CIVIL SERVICE COMMISSION	\$ 300.99	
CITY DUES	1,375.00	
CIVILIAN DEFENSE	1,655.58	
PROPERTY ACQUISITION	<u>1,009.40</u>	4,340.97 ✓

ELECTIONS

GENERAL 240.30 ✓

JUDICIAL

JUDGE'S SALARY 600.00 ✓

GENERAL GOVERNMENT BUILDINGS

GENERAL EXPENDITURES	\$ 2,755.40 ✓	
CITY HALL AND OTHER REPAIRS	495.90 ✓	
TELEPHONE SERVICE	2,091.86 ✓	
HEAT AND LIGHT	<u>1,518.42 ✓</u>	6,861.58 ✓

PROTECTION TO PERSON AND PROPERTY

POLICE DEPARTMENT	\$ 66,416.36 ✓	
FIRE DEPARTMENT	70,027.29 ✓	
INSPECTION	551.50 ✓	
PAYMENT TO COUNTY FOR POUND SERVICE	2,399.50 ✓	
COMPENSATION INSURANCE	<u>5,339.68 ✓</u>	144,734.33 ✓

CARRIED FORWARD \$177,476.49

BROUGHT FORWARD \$177,476.49

STREETS

ENGINEERING AND ADMINISTRATION	\$ 767.50✓	
CONSTRUCTION	4,377.00✓	
MAINTENANCE	51,827.76✓	
ACQUISITION	17,122.00✓	
LIGHTING	<u>11,291.91✓</u>	85,386.17

EDUCATION

LIBRARY		17,946.40✓
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RECREATION

PARKS, STREET TREES AND PLAYGROUNDS		9,175.59✓
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SOCIAL SECURITY FUNDS

		2,334.71✓
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TRUST FUNDS

EMPLOYEES TAXES WITHHELD		<u>19,813.06✓</u>
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TOTAL EXPENDITURES

		<u>\$312,132.42</u>
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TOWN OF SAN ANSELMO
STATEMENT OF CHANGES IN FUNDS
FISCAL YEAR ENDED JUNE 30, 1953

	BALANCE JULY 1, 1952	RECEIPTS	TOTAL	EXPENDITURES	BALANCE JULY 1, 1953
GENERAL FUND	\$ 35,352.58'	\$230,386.77	\$265,739.35	\$238,075.37	\$27,663.98'
LIBRARY FUND	3,636.57'	17,052.78'	20,689.35	17,946.40'	2,742.95'
PARKS AND RECREATION FUND	5,220.10'	11,930.74'	17,150.84	9,175.59'	7,975.25'
GAS TAX STREET IMPROVEMENT FUND	51,100.99'	28,648.36'	79,749.35	27,122.00'	52,627.35'
STREET ASSESSMENT BOND FUND	4,137.47'	2,420.46'	6,557.93	-	6,557.93'
<u>TOTALS</u>	\$ 99,447.71	\$290,439.11	\$389,886.82	\$292,319.36	\$97,567.46

Rfd.s. 5714.25
SO. 1217.25

 6929.60
CR. 297368.71