

TOWN OF SAN ANSELMO
SAN ANSELMO, CALIFORNIA

JUNE 30, 1954

GEORGE W. FRANZMAN
CERTIFIED PUBLIC ACCOUNTANT

1010 B STREET
 SAN RAFAEL, CALIFORNIA

OCTOBER 18, 1954

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, 1954, 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:

THE SAN FRANCISCO BANK, CENTRAL BRANCH - 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

PALO ALTO UNIFIED SCHOOL DISTRICT 1 3/4/1959	\$ 60,000.00
CITY OF LOS ANGELES HIGH SCHOOL DISTRICT 2 1/4/1955	50,000.00
	<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 RECORDS. 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>%</u>	<u>AMOUNT</u>
GENERAL FUND	1.00	83.33	\$136,369.00
LIBRARY FUND	.11	9.17	15,001.20
PARKS AND RECREATION FUND	<u>.09</u>	<u>7.57</u>	<u>12,273.26</u>
	<u>1.20</u>	100.00	\$163,643.46

TOTAL

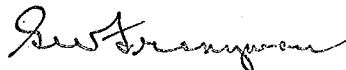
DELINQUENCIES AT JUNE 30, 1954 AMOUNTED TO \$3,487.50. NO ATTEMPT WAS MADE TO CIRCULARIZE THESE ACCOUNTS FOR THEIR CONFIRMATION BY THE TAXPAYERS.

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 \$3,553.92, 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 CO-OPERATION 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, 1954

AVAILABLE CASH - JULY 1, 1953

\$ 97,567.46

REVENUES:

GENERAL PROPERTY TAX	\$169,421.56	
LICENSES AND PERMITS	35,785.37	
FINES AND PENALTIES	9,688.57	
PRIVILEGES	3,954.43	
SALE OF PROPERTY	1,426.90	
SUBVENTIONS AND GRANTS	48,843.53	
INSPECTION FEES	575.10	
LIBRARY RENTALS AND FINES	2,805.24	
SUNDRY	5,204.98	
PERFORMANCE BOND DEPOSITS	4,082.97	
EMPLOYEE TAXES WITHHELD	<u>20,087.50</u>	<u>301,876.15</u>

\$399,443.61

EXPENDITURES:

LEGISLATIVE	2,381.57	
FINANCE OFFICE AND ACCOUNTS	14,130.39	
LAW OFFICE AND ACCOUNTS	2,520.00	
OTHER GENERAL OFFICES AND ACCOUNTS	1,545.85	
ELECTIONS	987.87	
GENERAL GOVERNMENT BUILDINGS	19,940.73	
PROTECTION TO PERSON AND PROPERTY	155,627.88	
STREETS	78,528.20	
EDUCATION & LIBRARY	18,785.22	
RECREATION - TREES AND PLAYGROUNDS	9,750.32	
SOCIAL SECURITY FUND	1,616.18	
PERFORMANCE BOND REFUNDS	3,494.27	
EMPLOYEES TAXES WITHHELD	<u>20,087.50</u>	<u>329,395.98</u>

TOTAL AVAILABLE CASH - JUNE 30, 1954

\$ 70,047.63

ADD BACK OUTSTANDING WARRANTS

13,255.34

TOTAL CASH ON HAND - JUNE 30, 1954

\$ 83,302.97

DISTRIBUTED AS FOLLOWS:

BANK OF AMERICA - SAN ANSELMO	\$ 23,774.21	
AMERICAN TRUST COMPANY "	59,700.30	
COMPTROLLER'S REVOLVING FUND	1,000.00	
OFFICE CASH FUND	550.00	
	<u>85,024.51</u>	
LESS: PREPAYMENT 1954-1955 PERSONAL PROPERTY TAXES	<u>1,721.54</u>	<u>\$ 83,302.97</u>

TOWN OF SAN ANSELMOANALYSIS OF REVENUESFISCAL YEAR ENDED JUNE 30, 1954GENERAL PROPERTY TAX

CURRENT TAXES	\$163,932.66	
DELINQUENT TAXES, PENALTIES AND INTEREST	5,482.92	
SOLVENT CREDITS FROM COUNTY	<u>5.98</u>	\$169,421.56

LICENSES AND PERMITS

BUSINESS LICENSES	28,127.50	
DOG LICENSES	2,256.50	
PERMITS	<u>5,401.37</u>	35,785.37

FINES AND PENALTIES

COURT FINES AND PENALTIES	4,953.57	
MOTOR VEHICLE FINES	<u>4,735.00</u>	9,688.57

PRIVILEGES

FRANCHISES		3,954.43
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SALE OF PROPERTY

LAND	372.22	
PERSONAL PROPERTY	<u>1,054.68</u>	1,426.90

SUBVENTIONS AND GRANTS

FROM STATE - LIQUOR LICENSES	6,406.88	
" " - GASOLINE TAXES	-0-	
" " - MOTOR VEHICLE IN LIEU TAX	<u>42,436.65</u>	48,843.53

INSPECTION FEES

575.10

LIBRARY RENTALS AND FINES

2,805.24

SUNDRY

FEES	597.71	
REIMBURSED EXPENSE	<u>4,607.27</u>	5,204.98

PERFORMANCE BOND DEPOSITS

4,082.97

TRUST FUNDS

EMPLOYEES TAXES WITHHELD		<u>20,087.50</u>
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TOTAL REVENUES\$301,876.15

TOWN OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1954

LEGISLATIVE

PRINTING ORDINANCES, OFFICE SUPPLIES, ETC. \$ 2,381.57

FINANCE OFFICE AND ACCOUNTS

COMPTROLLER	5,640.00	
SPECIAL AUDITING AND ACCOUNTING	765.00	
TREASURER	300.00	
TAX COLLECTOR, INCLUDING DEPUTIES	<u>7,425.39</u>	14,130.39

LAW OFFICES AND ACCOUNTS

CITY ATTORNEY	2,400.00	
LAW REPORTS	<u>120.00</u>	2,520.00

OTHER GENERAL OFFICES AND ACCOUNTS

CIVIL SERVICE COMMISSION	251.85	
CITY DUES	910.00	
CIVILIAN DEFENSE	<u>384.00</u>	1,545.85

ELECTIONS

987.87

GENERAL GOVERNMENT BUILDINGS

CITY HALL CONSTRUCTION & FURNISHING	14,182.18	
GENERAL EXPENDITURE	1,932.74	
TELEPHONE SERVICE	2,528.41	
HEAT AND LIGHT	<u>1,297.40</u>	19,940.73

PROTECTION TO PERSON AND PROPERTY

POLICE DEPARTMENT	67,481.94	
FIRE DEPARTMENT	75,157.52	
INSPECTION	530.10	
PAYMENT TO COUNTY FOR POUND SERVICE	2,256.50	
INSURANCE	<u>10,201.82</u>	155,627.88

STREETS

ENGINEERING	836.59	
CONSTRUCTION	6,427.01	
MAINTENANCE	36,819.73	
ACQUISITION	21,226.00	
LIGHTING	<u>13,218.87</u>	<u>78,528.20</u>

CARRIED FORWARD \$275,662.49

BROUGHT FORWARD \$275,662.49

EDUCATION

LIBRARY

18,785.22

RECREATION

PARKS, STREET TREES AND PLAYGROUNDS

9,750.32

SOCIAL SECURITY TAXES

1,616.18

PERFORMANCE BOND REFUNDS

3,494.27

TRUST FUNDS

EMPLOYEES TAXES WITHHELD

20,087.50

TOTAL EXPENDITURES

\$329,395.98

EXHIBIT DTOWN OF SAN ANSELMOSTATEMENT OF CHANGES IN FUNDSFISCAL YEAR ENDED JUNE 30, 1954

	BALANCE JULY 1, 1953	RECEIPTS	TOTAL	EXPENDITURES	BALANCE JULY 1, 1954
GENERAL FUND	\$ 27,663.98	\$248,106.83	\$275,770.81	\$259,720.47	\$16,050.34
LIBRARY FUND	2,742.95	17,832.96	20,575.91	18,785.22	1,790.69
PARKS AND RECREATION FUND	7,975.25	12,294.94	20,270.19	9,576.79	10,693.40
GAS TAX STREET IMPROVEMENT FUND	52,627.35	-	52,627.35	21,226.00	31,401.35
STREET ASSESSMENT BOND FUND	6,557.93	3,553.92	10,111.85	-	10,111.85
<u>TOTALS</u>	\$ 97,567.46	\$281,788.65	\$379,356.11	\$309,308.48	\$70,047.63