

TOWN OF SAN ANSELMO

SAN ANSELMO, CALIFORNIA

JUNE 30, 1955

GEORGE W. FRANZMAN  
CERTIFIED PUBLIC ACCOUNTANT

1010 B STREET  
SAN RAFAEL, CALIFORNIA

September 8, 1955

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, 1955, 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:

FIRST WESTERN BANK AND TRUST COMPANY-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
San Francisco Hetch Hetchy Water 2-1/2 1965	40,000.00
	<u>\$ 100,000.00</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	\$147,823.23
Library Fund	.11	9.17	16,261.21
Parks and Recreation Fund	<u>.09</u>	<u>7.50</u>	<u>13,304.15</u>
<b>TOTAL</b>	<u>1.20</u>	<u>100.00</u>	<u>\$177,388.59</u>

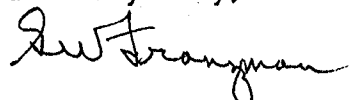
Delinquencies at June 30, 1955 amounted to \$2,885.10. No attempt was made to circularize these accounts for their confirmation by the taxpayers.

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 \$3,387.88, 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, 1955

EXHIBIT A

Available Cash - July 1, 1954 \$ 70,047.63

Revenues:

General Property Tax	\$177,388.59	
Delinquency Penalties	1,792.24	
Licenses and Permits	37,938.97	
Fines and Penalties	10,025.95	
Privileges	6,364.06	
Sale of Property	110.00	
Subventions and Grants	96,371.93	
Inspection Fees	579.50	
Library Rentals and Fines	3,130.85	
Sundry Receipts	7,276.74	
Performance Bond Deposits	1,365.00	
Employee Taxes Withheld	20,574.60	
		362,918.43
		\$432,966.06

Expenditures:

Legislative	1,878.64	
Finance Office and Accounts	14,658.25	
Law Office and Accounts	2,400.00	
Other General Offices and Accounts	4,005.19	
Elections	-	
General Government Buildings	9,655.72	
Protection to Person and Property	160,221.26	
Streets	105,268.93	
Education and Library	18,828.61	
Recreation, Trees and Playgrounds	15,980.97	
Social Security Fund	2,677.68	
Performance Bond Refunds	615.00	
Employee Taxes Withheld	20,574.60	
		356,764.85

Total Available Cash-June 30, 1955 76,201.21

Add Back Outstanding Warrants 37,275.74

Total Cash on Hand-June 30, 1955 \$113,476.95

Distributed as Follows:

Bank of America-San Anselmo	\$ 45,279.43	
American Trust Co. -San Anselmo	71,285.68	
Comptroller's Revolving Fund	1,000.00	
Office Cash Fund	550.00	
Undeposited Cash	79.86	
	\$118,194.97	
Less: Prepayment 1955-56 Pers.		
Property Taxes	4,718.02	<u>\$113,476.95</u>

TOWN OF SAN ANSELMO  
ANALYSIS OF REVENUES  
FISCAL YEAR ENDED JUNE 30, 1955

EXHIBIT B

General Property Tax

Current Taxes	\$173,989.74	
Delinquent Taxes, Penalties and Interest	5,180.12	
Solvent Credits from County	10.97	
		\$179,180.83

Licenses and Permits

Business Licenses	29,124.25	
Dog Licenses	2,352.00	
Permits	6,462.72	
		37,938.97

Court Fines and Penalties

Motor Vehicle	3,494.95	
Penal Code #1463	6,531.00	
		10,025.95

Privileges

Franchises		6,364.06
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Sale of Property

110.00

Subventions and Grants

From State - Liquor Licenses	8,014.32	
From State - Gasoline Taxes	39,229.29	
From State - Motor Vehicle in lieu tax	49,128.32	
		96,371.93

Inspection Fees

579.50

Library Rentals and Fines

3,130.85

Sundry Receipts

Fire Damage Recoveries	639.40	
Civil Defense	1,415.52	
Lot Burning	843.45	
Refund Insurance Premiums	1,840.42	
Property Owners' Share of Hydrant Inst.	1,100.00	
Rezoning Fees	550.00	
Expense Refunds	887.95	
		7,276.74

Performance Bond Deposits

1,365.00

Trust Funds

Employees' Taxes Withheld		20,574.60
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\$362,918.43

TOWN OF SAN ANSELMO  
ANALYSIS OF EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 1955

EXHIBIT C

<u>Legislative</u>			
Printing Ordinances, Office Supplies, etc.			\$ 1,878.64
 <u>Finance Office and Accounts</u>			
Comptroller	\$ 5,640.00		
Special Auditing and Accounting	850.00		
Treasurer	300.00		
Tax Collector, including Deputies	7,868.25		14,658.25
 <u>Law Offices and Accounts</u>			
City Attorney			2,400.00
 <u>Other General Officers and Accounts</u>			
Civil Service	78.00		
City Dues	437.50		
Civilian Defense	1,729.69		
Census	1,760.00		4,005.19
 <u>General Government Buildings</u>			
City Hall Furnishing and Repairs	4,044.78		
General Expenditure	2,960.81		
Telephone	2,650.13		9,655.72
 <u>Protection to Person and Property</u>			
Police Department	72,798.89		
Fire Department	73,417.17		
Inspection	648.00		
Payment to County for Pound Service	2,208.50		
Insurance	11,148.70		160,221.26
 <u>Streets</u>			
Engineering	1,035.20		
Construction	20,173.20		
Maintenance	37,017.84		
Acquisition	23,902.00		
Legal	7,600.00		
Lighting	15,540.69		105,268.93
 <u>Education</u>			
Library			18,828.61
	Carried Forward		\$316,916.60

TOWN OF SAN ANSELMO  
ANALYSIS OF EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 1955

EXHIBIT C (2)

	Carried Forward	\$316,916.60
<u>Recreation</u>		
Park Improvements	\$ 6,788.38	
Maintenance and Operation - Parks and Playgrounds	<u>9,192.59</u>	15,980.97
<u>Social Security Taxes</u>		2,677.68
<u>Performance Bond Refunds</u>		615.00
<u>Trust Funds</u>		
Employee Taxes Withheld		<u>20,574.60</u>
TOTAL EXPENDITURES		<u>\$356,764.85</u>

TOWN OF SAN ANSELMO  
STATEMENT OF CHANGES IN FUNDS  
FISCAL YEAR ENDED JUNE 30, 1955

EXHIBIT D

	Total	General	Library	Parks & Recreation	Gas Tax Street Im- provement	Street Assessment Bond Fund
<u>Balance, July 1, 1954</u>	\$ 70,047.63	\$ 16,050.34	\$ 1,790.69	\$10,693.40	\$31,401.35	\$10,111.85
<u>Receipts</u>	342,343.83	266,996.95	19,080.47	13,649.24	39,229.29	3,387.88
Total	\$412,391.46	\$283,047.29	\$20,871.16	\$24,342.64	\$70,630.64	\$13,499.73
<u>Expenditures</u>	336,190.25	248,670.27	18,828.61	15,980.97	52,710.40	0
Allocation of Funds	76,201.21	34,377.02	2,402.55	8,361.67	17,920.24	13,499.73
		11,249.73	1,237.52	1,012.48	-	(13,499.73)
<u>Fund Balance - June 30, 1955</u>	\$ 76,201.21	\$ 45,626.75	\$ 3,280.07	\$ 9,374.15	\$17,920.24	0