

CITY OF SAN ANSELMO
SAN ANSELMO, CALIFORNIA

JUNE 30, 1956

GEORGE W. FRANZMAN
CERTIFIED PUBLIC ACCOUNTANT

1010 B STREET
SAN RAFAEL, CALIFORNIA

September 25, 1956

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

Gentlemen:

In accordance with instructions received, we have made an examination of the financial records of the City of San Anselmo for the fiscal year ended June 30, 1956, 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 depositories, 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>

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.

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	\$153,258.03
Library Fund	.11	9.17	16,859.05
Parks and Recreation Fund	<u>.09</u>	<u>7.50</u>	<u>13,793.30</u>
TOTAL	1.20	100.00	\$183,910.38

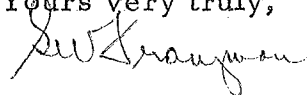
Total delinquencies at June 30, 1956 amounted to \$4,598.00 of which \$2,856.90 was for the current year. No attempt was made to circularize these accounts for their confirmation by the taxpayers.

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 \$3,108.86, which amount was apportioned to the other Funds.

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 our opinion, the accompanying Statements present fairly the financial position of the City of San Anselmo at June 30, 1956 and the results of its operation for the year ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, subject to the comments embodied in this report.

Yours very truly,



CITY OF SAN ANSELMO
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1956

EXHIBIT A

Available Cash - July 1, 1955

\$ 76,201.21

Revenues:

General Property Tax	\$ 188,646.75	
Licenses and Permits	40,963.88	
Fines and Penalties	11,390.78	
Privileges	7,441.75	
Sale of Property	15,489.77	
Subventions and Grants	97,773.95	
Inspection Fees	439.50	
Library Rentals and Fines	3,407.25	
Sundry Receipts	9,402.46	
Performance Bond Deposits	500.00	
Employee Taxes and Dues Withheld	27,977.99	
		403,434.08
		\$ 479,635.29

Expenditures:

Legislative	\$ 8,030.59	
Finance Office and Accounts	11,870.92	
Law Office and Accounts	2,900.00	
Other General Offices and Accounts	1,918.15	
General Government Buildings	6,657.91	
Protection to Person and Property	183,210.85	
Streets	83,965.73	
Library	20,586.66	
Recreation and Parks	17,038.10	
Social Security Tax	3,250.88	
Performance Bond Refunds	800.00	
Employee Taxes Withheld	27,977.99	
		368,207.78

Total Available Cash June 30, 1956

\$ 111,427.51

Add Back Outstanding Warrants

22,192.26

Total Cash on Hand - June 30, 1956

\$ 133,619.77

Distributed as Follows:

Bank of America - San Anselmo	\$ 46,217.28	
American Trust Company - San Anselmo	89,440.64	
Comptroller's Revolving Fund	1,000.00	
Office Cash Fund	550.00	
Undeposited Cash	193.28	
		137,401.20
Less: Prepayment 1956-57 Personal	\$ 137,401.20	
Property Taxes	3,781.43	\$ 133,619.77

CITY OF SAN ANSELMO
ANALYSIS OF REVENUES
FISCAL YEAR ENDED JUNE 30, 1956

EXHIBIT B

General Property Tax

Current Taxes	\$ 183,910.38	
Delinquent Taxes	3,108.86	
Penalties and Interest	1,577.83	
Solvent Credits from County	49.68	
	<u> </u>	\$ 188,646.75

Licenses and Permits

Business Licenses	\$ 32,818.25	
Dog Licenses	2,137.50	
Permits	6,008.13	
	<u> </u>	40,963.88

Court Fines and Penalties

Motor Vehicle	\$ 4,976.47	
Penal Code #1463	6,414.31	
	<u> </u>	11,390.78

Privileges

Franchises		7,441.75
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Sale of Property

City Lots	\$ 15,196.62	
Equipment	293.15	
	<u> </u>	15,489.77

Subvention and Grants

From State - Liquor Licenses	\$ 7,573.75	
From State - Gasoline Taxes	34,843.44	
From State - Motor Vehicle in lieu tax	55,356.76	
	<u> </u>	97,773.95

Inspection Fees

439.50

Library Rentals and Fines

3,407.25

Sundry Receipts

Fire and Damage Recoveries	834.88	
Lot Burning	177.50	
Refund Insurance Premiums	919.93	
Property Owners Share of Improvements	5,110.52	
Rezoning Fees	300.00	
Expense Refunds	2,059.63	
	<u> </u>	9,402.46

Performance Bond Deposits

500.00

Trust Funds - Employee Taxes and Dues Withheld

27,977.99

\$ 403,434.08

CITY OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1956

EXHIBIT C

Legislative

City Clerk	\$ 3,570.00	
Printing Ordinances, Office Supplies, etc.	4,460.59	\$ 8,030.59

Finance Office and Accounts

Comptroller	\$ 6,180.00	
Special Auditing and Accounting	1,050.00	
Treasurer	250.00	
Tax Collector, including Deputies	4,390.92	11,870.92

Law Office and Accounts

City Attorney		2,900.00
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Other General Offices and Accounts

Civil Service	\$ 116.92	
City Dues	465.00	
Civilian Defense	50.18	
Elections	1,286.05	1,918.15

General Government Buildings

City Hall Furnishing and Repairs	\$ 1,363.27	
General Expenditures	2,886.78	
Telephone	2,407.86	6,657.91

Protection to Person and Property

Police Department	\$ 81,373.41	
Fire Department	86,391.94	
Inspection	3,392.19	
Payment to County for Pound Service	2,206.00	
Insurance	9,847.31	183,210.85

Streets

Engineering	\$ 606.50	
Construction	21,937.51	
Maintenance	40,192.89	
Acquisition	151.20	
Lighting	15,581.91	
New Equipment	5,495.72	83,965.73

Library

20,586.66

Carried Forward

\$ 319,140.81

CITY OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1956

EXHIBIT C (2)

Carried Forward \$ 319,140.81

Recreation

Park Improvements	\$ 7,633.69	
Maintenance and Operation - Parks and Playgrounds	<u>9,404.41</u>	17,038.10

Social Security Taxes 3,250.88

Performance Bond Refunds 800.00

Trust Funds

Employee Taxes and Dues Withheld	<u>27,977.99</u>
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TOTAL EXPENDITURES \$ 368,207.78

CITY OF SAN ANSELMO
STATEMENT OF CHANGES IN FUNDS
FISCAL YEAR ENDED JUNE 30, 1956

EXHIBIT D

	Total	General	Library	Parks & Recreation	Gas Tax Street Im- provement	Street Assessment Bond Fund
<u>Balance, July, 1, 1955</u>	\$ 76,201.21	\$ 45,626.75	\$ 3,280.07	\$ 9,374.15	\$ 17,920.24	-0-
<u>Receipts</u>	375,456.09	303,444.19	20,266.30	13,793.30	34,843.44	\$3,108.86
Total	\$451,657.30	\$349,070.94	\$23,546.37	\$23,167.45	\$ 52,763.68	\$3,108.86
<u>Expenditures</u>	342,584.97	284,821.39	20,586.66	17,102.66	20,074.26	-
<u>Balance per Comptroller's Statement</u>	\$109,072.33	\$ 64,249.55	\$ 2,959.71	\$ 6,064.79	\$ 32,689.42	\$3,108.86
<u>Allocation of Funds</u>	-0-	2,590.62	285.08	233.16		(\$3,108.86)
<u>Adjustments:</u>						
Vouchers Cancelled	2,355.18	2,290.62		64.56		
Gas Tax Fund-1954-55	-0-	6,030.31			(6,030.31)	
Gas Tax Fund-1955-56	-0-	4,174.13			(4,174.13)	
<u>Balance, June 30, 1956</u>	\$111,427.51	\$ 79,335.23	\$ 3,244.79	\$ 6,362.51	\$ 22,484.98	-0-