

CITY OF SAN ANSELMO

SAN ANSELMO, CALIFORNIA

JUNE 30, 1957

GEORGE W. FRANZMAN
CERTIFIED PUBLIC ACCOUNTANT

1010 B STREET
SAN RAFAEL, CALIFORNIA

September 25, 1957

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, 1957, 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

Glendale Unified School District 2-3/4 1963	\$ 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.

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.

	Rate	%	Amount
General Fund	1.00	83.33	\$162,574.11
Library Fund	.11	9.17	17,890.26
Parks and Recreation Fund	<u>.09</u>	<u>7.50</u>	<u>14,631.15</u>
TOTAL	1.20	100.00	\$195,095.52

Total delinquencies at June 30, 1956 amounted to \$6,154.05 of which \$4,333.80 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 \$2,739.65, which amount was apportioned to the other Funds.

An analysis of the Lot Burning Account indicates that there are differences in the labor cost and amounts received from property owners for this service. We believe that the collections for lot burning should be handled by the Controller, as is being done for other such items of revenue.

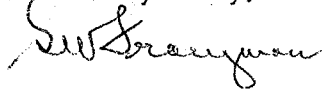
In view of the fact that the City properties are increasing in number of items and in value, we would suggest that a Plant Ledger be set up on the basis of present appraisal values in order to maintain more satisfactory control over such items of plant, properties and equipment.

All Sales Tax delinquencies were paid in July, 1957 except for three permittees who failed to file Sales and Use Tax returns and which are now in dispute. The amount of tax involved is, therefore, unknown.

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, 1957 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,

A handwritten signature in cursive script, appearing to read "S. W. Grayman".

CITY OF SAN ANSELMO
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1957

EXHIBIT A

Available Cash - July 1, 1956 \$ 111,427.51

Revenues:

General Property Tax	\$ 196,637.34	
Licenses and Permits	45,904.38	
Sales and Use Taxes	78,506.26	
Fines and Penalties	13,641.97	
Privileges	7,580.11	
Sale of Property	314.54	
Subventions and Grants	78,435.91	
Library Rentals and Fines	4,116.85	
Sundry Receipts	21,082.90	
Performance Bond Deposits	400.00	446,620.26
		\$ 558,047.77

Expenditures:

Legislative	\$ 7,975.29	
Finance Office and Accounts	9,325.13	
Law Office and Accounts	10,603.71	
Other General Offices and Accounts	2,451.04	
General Government Buildings	7,827.83	
Protection to Person and Property	212,794.32	
Streets	117,371.72	
Library	22,316.72	
Recreation and Parks	16,780.86	
Social Security Taxes	4,210.45	
Performance Bond Refunds	400.00	412,057.07
		\$ 145,990.70

Available Cash June 30, 1957 \$ 145,990.70

Add Back - Outstanding Warrants 19,937.34

Total Cash on Hand - June 30, 1957 \$ 165,928.04

Distributed as Follows:

Bank of America - San Anselmo	\$ 69,243.69	
American Trust Co. - San Anselmo	98,327.48	
Comptroller's Revolving Fund	1,306.00	
Office Cash Fund	550.00	
Undeposited Cash	1,299.78	
		\$ 170,726.95
Less: Prepayment of 1957-58		
Revenues	4,798.91	\$ 165,928.04
		\$ 165,928.04

CITY OF SAN ANSELMO
ANALYSIS OF REVENUES
FISCAL YEAR ENDED JUNE 30, 1957

General Property Tax

Current Taxes	\$ 192,110.62	
Delinquent Taxes	2,739.65	
Penalties and Interest	1,541.82	
Solvent Credits from County	245.25	
	<u> </u>	\$ 196,637.34

Sales and Use Taxes

78,506.26

Licenses and Permits

Business Licenses	\$ 36,598.25	
Dog Licenses	2,341.00	
Permits	6,965.13	
	<u> </u>	45,904.38

Court Fines and Penalties

Motor Vehicle	\$ 5,486.00	
Penal Code #1463	8,155.97	
	<u> </u>	13,641.97

Privileges

Franchises		7,580.11
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Sale of Property

314.54

Subventions and Grants

From State - Liquor Licenses	\$ 5,984.77	
Gasoline Taxes	18,116.00	
Motor Vehicle in lieu tax	54,335.14	
	<u> </u>	78,435.91

Library Rentals and Fines

4,116.85

Sundry Receipts

Fire and Damage Recoveries	\$ 2,247.97	
Lot Burning	977.50	
Inspection Fees	381.30	
Refund Insurance Premiums	1,815.63	
Property Owners Share of Improvements	4,613.55	
Rezoning Fees	500.00	
Sleepy Hollow Fire District	7,717.50	
Expense Refunds	2,829.45	
	<u> </u>	21,082.90

Performance Bond Deposits

400.00

Trust Funds - Employee Taxes and Dues Withheld

\$ 446,620.26

33,323.07\$ 479,943.33

CITY OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1957

<u>Legislative</u>		
City Clerk	\$ 3,912.00	
Printing Ordinances, Office Supplies, etc.	4,063.29	\$ 7,975.29
<u>Finance Office and Accounts</u>		
Comptroller	\$ 6,300.00	
Special Auditing and Accounting	695.00	
Tax Collector, including Deputies	2,330.13	9,325.13
<u>Law Office and Accounts</u>		
City Attorney	\$ 5,150.00	
Quiet Title- Miracle Mile	5,153.71	
Other	300.00	10,603.71
<u>Other General Offices and Accounts</u>		
Civil Service	\$ 49.18	
City Dues	965.00	
City Map Revision	1,137.50	
Refunds	299.36	2,451.04
<u>General Government Buildings</u>		
Fire House Repairs	\$ 1,791.00	
Equipment	561.60	
General Expenditures	2,963.35	
Telephone	2,511.88	7,827.83
<u>Protection to Person and Property</u>		
Police Department	\$ 96,240.17	
Fire Department	101,954.35	
Inspection	381.30	
Payment to County for Pound Service	2,347.50	
Insurance	11,871.00	212,794.32
<u>Streets</u>		
Engineering	\$ 1,148.00	
Construction-Streets	14,478.00	
Construction-Culverts and Drains	38,665.04	
Property Rental	925.00	
Maintenance	35,877.98	
Street Lighting	16,297.78	
Interest-Perry Property	3,643.76	
Equipment Purchase	6,336.16	117,371.72
Carried Forward		\$368,349.04

CITY OF SAN ANSELMO
ANALYSIS OF EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1957

	Brought Forward	\$368,349.04
<u>Library</u>		22,316.72
<u>Recreation</u>		
Park Improvements	\$ 746.36	
Maintenance and Operation	<u>16,034.50</u>	16,780.86
<u>Social Security Taxes</u>		4,210.45
<u>Performance Bond Refunds</u>		<u>400.00</u>
Total Expense		\$412,057.07
<u>Trust Funds</u>		
Employees Taxes and Dues Withheld		<u>33,323.07</u>
<u>TOTAL EXPENDITURES</u>		<u>\$445,380.14</u>

EXHIBIT D

CITY OF SAN ANSELMO
STATEMENT OF CHANGES IN FUNDS
FISCAL YEAR ENDED JUNE 30, 1957

	Total	General	Library	Parks & Recreation	Gas Tax Street Im- provement	Delinquent Taxes
<u>Balance, July 1, 1956</u>	\$111,427.51	\$ 79,335.23	\$ 3,244.79	\$ 6,362.51	\$22,484.98	0
<u>Receipts</u>	446,620.26	389,829.80	21,527.52	14,407.29	18,116.00	2,739.65
Total	\$558,047.77	\$469,165.03	\$24,772.31	\$20,769.80	\$40,600.98	\$2,739.65
<u>Expenditures</u>	\$412,057.07	358,108.08	22,316.72	16,780.86	14,851.41	0
<u>Balance</u>	\$145,990.70	\$111,056.95	\$ 2,455.59	\$ 3,988.94	\$25,749.57	\$2,739.65
<u>Allocation of Funds</u>		2,282.95	251.23	205.47		(2,739.65)
<u>Fund Adjustments</u>						
Solvent Credits Tax		(40.88)	(22.49)	18.39		
Library Fines & Rentals		(100.82)	100.82			
Social Security Taxes		727.54	(515.60)	(211.94)		
Miracle Mile Title Expense		5,153.71			(5,153.71)	
Transfer - State Controller		(1,354.89)			1,354.89	
Transfer - Dept. of Public Works		12,116.00			(12,116.00)	
<u>Balance, June 30, 1957</u>	\$145,990.70	\$129,840.56	\$ 2,314.53	\$ 4,000.86	\$ 9,834.75	0