

*1957-58 Auditors Report  
to City Council*

CITY OF SAN ANSELMO

SAN ANSELMO, CALIFORNIA

JUNE 30, 1958

**GEORGE W. FRANZMAN**  
**CERTIFIED PUBLIC ACCOUNTANT**  
 1010 B STREET  
 SAN RAFAEL, CALIFORNIA

October 6, 1958

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, 1958, 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 Improvements 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

Chaffey Union High School District 2-3/4 1968	\$ 25,000.00
Glendale Unified School District 2-3/4 1963	60,000.00
San Francisco Hetch Hetchy Water 2-1/2 1965	40,000.00
	<u>\$ 125,000.00</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.

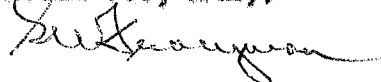
	Rate	%	Amount
General Fund	1.00	83.33	\$167,887.18
Library Fund	.11	9.17	18,475.05
Parks and Recreation Fund	.09	7.50	15,110.45
<b>TOTAL</b>	<b>1.20</b>	<b>100.00</b>	<b>\$201,472.68</b>

Total delinquencies at June 30, 1958 amounted to \$6,869.25 of which \$4,523.10 was for the current year. No attempt was made to circularize these accounts for their confirmation by the taxpayers.

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, 1958 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, 1958

EXHIBIT A

Available Cash - July 1, 1957 \$ 145,990.70

Revenues:

General Property Tax	\$ 206,662.85	
Sales and Use Taxes	78,376.42	
Licenses and Permits	19,514.50	
Fines and Penalties	12,921.23	
Privileges	7,834.58	
Sale of Property	990.25	
Subventions and Grants	119,368.50	
Library Fines & Rentals	4,688.21	
Sundry Receipts	37,851.59	
Performance Bond Deposits	100.00	488,278.13
		\$ 634,268.83

Expenditures:

Legislative	\$ 7,743.58	
Finance Office and Accounts	14,757.89	
Law Office and Accounts	6,645.40	
Other General Offices and Accounts	11,238.82	
General Government Buildings	9,467.84	
Protection to Person and Property	242,934.45	
Streets	147,240.30	
Library	22,964.39	
Recreation and Parks	18,551.25	
Social Security and Retiro. - City Share	3,651.09	485,195.01
		\$ 149,073.82

Available Cash June 30, 1958 \$ 149,073.82

Add Back - Outstanding Warrants 60,901.30

Total Cash on Hand - June 30, 1958 \$ 209,975.12

Distributed as follows:

American Trust Company - San Anselmo	42,799.78	
Bank of America - San Anselmo	49,705.89	
Bank of America - Gas Tax Fund	15,477.29	
Bank of America - Time Deposit	50,000.00	
American Trust Company - Time Dep.	50,000.00	
Treasurer's Revolving Fund	1,000.00	
Office Cash Fund	550.00	
Undeposited Funds	442.16	\$ 209,975.12
		\$ 209,975.12

CITY OF SAN ANSELMO  
ANALYSIS OF REVENUES  
FISCAL YEAR ENDED JUNE 30, 1958

<u>General Property Tax</u>		
Current Taxes	\$ 201,472.68	
Delinquent Taxes	3,593.60	
Penalties and Interest	1,544.69	
Solvent Credits from County	<u>81.88</u>	\$ 206,662.85
<u>Sales and Use Taxes</u>		
Delinquent Collected	\$ 680.40	
Collected by State	<u>77,696.02</u>	78,376.42
<u>Licenses and Permits</u>		
Business Licenses	\$ 13,691.50	
Dog Licenses	2,133.50	
Permits	<u>3,689.50</u>	19,514.50
<u>Court Fines and Penalties</u>		
Motor Vehicles	\$ 4,639.93	
Penal Code #1463	7,702.80	
Other	<u>578.50</u>	12,921.23
<u>Privileges</u>		
Garbage Franchise	\$ 2,700.00	
Gas Franchise	3,068.21	
Electrical Franchise	<u>2,066.37</u>	7,834.58
<u>Sale of Property</u>		
		990.25
<u>Subventions and Grants</u>		
From State - Liquor Licenses	\$ 6,843.30	
- Gasoline Tax	59,274.04	
- Motor Vehicle in lieu tax	<u>53,251.16</u>	119,368.50
<u>Library Fines and Rentals</u>		
		4,658.21
<u>Sundry Receipts</u>		
Damage Recoveries	\$ 382.89	
Lot Burning	841.50	
Inspection Fees	718.00	
Refund Insurance Premiums	3,440.51	
Equipment Rental	200.00	
Property Owners Share of Improvements	1,391.52	
Rezoning Fees	300.00	
Sleepy Hollow Fire District	16,957.17	
Red Hill Culvert	10,000.00	
Expense Refunds	3,245.03	
Interest on Time Deposits	<u>374.97</u>	37,851.59
Performance Bond Deposits		<u>100.00</u>
		\$ 488,278.13
<u>Trust Funds - Employees Taxes &amp; Dues Withheld</u>		
		41,705.27
		<u>\$ 529,983.40</u>

CITY OF SAN ANSELMO  
ANALYSIS OF EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 1958

Legislative

City Clerk	\$ 4,544.00	
Printing Ordinances, Office Supplies, etc.	3,199.58	\$ 7,743.58

Finance Office and Accounts

City Manager-Part of Year	\$ 5,976.97	
Comptroller	6,600.00	
Special Auditing and Accounting	1,000.00	
Clerical	1,180.92	14,757.89

Law Office and Accounts

City Attorney	\$ 5,700.00	
Other	47.50	
Codifying Ordinances	897.90	6,645.40

Other General Offices and Accounts

Civil Service	\$ 1,276.03	
City Dues	940.00	
Planning Commission	4,900.00	
Elections	1,319.65	
Salary Survey	979.64	
Engineering-Subdivisions, etc.	1,098.50	
Property Acquisition	725.00	11,238.82

General Government Buildings

Repairs to Building	\$ 265.54	
Equipment	1,534.04	
Janitor	1,450.00	
Telephone	2,868.65	
General	3,349.61	9,467.84

Protection to Person and Property

Police Department	\$117,318.39	
Fire Department	106,108.44	✓
Inspections	718.00	
Payments to County for Pound Service	2,199.00	
Insurance	13,379.55	
Parking Lots	1,441.01	
Weed Control	1,770.06	✓
		<u>242,934.45</u>

Carried Forward

\$292,787.98

CITY OF SAN ANSELMO  
ANALYSIS OF EXPENDITURES  
FISCAL YEAR ENDED JUNE 30, 1958

	Carried Forward	\$292,787.98
<u>Streets</u>		
Engineering	\$ 17,660.20	
Construction Streets	17,315.75	
Construction-Culverts and Drains	25,455.70	
Maintenance and Other	48,982.14	
Street Lighting	17,487.25	
Perry Property Acquisition	18,894.76	
Curbs and Gutters	1,444.50	147,240.30
<u>Library</u>		22,964.39
<u>Recreation</u>		
Park Improvements	\$ 840.94	
Maintenance and Operation	17,710.31	18,551.25
<u>Social Security Taxes</u>		3,651.09
<u>Performance Bond Refunds</u>		0
Total Expenditures		\$485,195.01
<u>Trust Funds</u>		
Employees Taxes and Due Withheld		41,705.27
Total Expenditures		\$526,900.28

EXHIBIT D

CITY OF SAN ANSELMO  
STATEMENT OF CHANGES IN FUNDS  
FISCAL YEAR ENDED JUNE 30, 1958

	<u>Total</u>	<u>General</u>	<u>Library</u>	<u>Parks &amp; Recreation</u>	<u>Gas Tax Street Im- provement</u>	<u>Delinquent Taxes</u>
<u>Balance, July 1, 1957</u>	\$145,990.70	\$129,840.56	\$ 2,314.53	\$ 4,000.86	\$ 9,834.75	0
<u>Receipts</u>	488,273.13	387,172.81	23,127.22	15,110.46	59,274.04	\$ 3,593.60
Total	\$634,263.83	\$517,013.37	\$25,441.75	\$19,111.32	\$69,108.79	\$ 3,593.60
<u>Expenditures</u>	485,195.01	394,500.05	22,964.39	18,551.25	49,179.32	0
<u>Balance</u>	\$149,073.82	\$122,513.32	\$ 2,477.36	\$ 560.07	\$19,929.47	\$ 3,593.60
<u>Allocation of Funds</u>		2,994.55	329.53	269.52		(3,593.60)
<u>Fund Adjustments</u>						
Solvent Credits Tax		(8.64)	4.75	3.89		
Transfer Dept. of Public Works		12,500.00			(12,500.00)	
Transfer - State Controller		(7.50)			7.50	
Social Security Taxes		305.69		(305.69)		
<u>Balance, June 30, 1958</u>	\$149,073.82	\$138,297.42	\$ 2,811.64	\$ 527.79	\$ 7,436.97	0