



Kathy Gomes
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249

MEMORANDUM

TO: Special Districts
FROM: Kathy Gomes – Auditor-Controller
DATE: Thursday, September 21th, 2023
SUBJ: August 2023 is closed

- We will need imprest cash statements (or a memo that states that you have none) to ensure that our county records are in line with your outside bank accounts or petty cash storage, due on or before September 29, 2023.
- **Friday September 29th, 2023 is the final day to submit the 23-24 Final Budget Packet.**

The Auditor’s Office has welcomed a new member, Liberty Silva, to take over Special Districts. Please continue to email ccauditor@co.calaveras.ca.us for any claims, questions, or changes that you may have.

Should you have any questions, feel free to contact us directly.

**County of Calaveras
Budget and Actuals by Budget Class**

As of 8/31/2023

Fiscal Year: 2023

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010					
	Murphys Cemetery					
<u>Taxes</u>						
4010	Current Secured Taxes	66,085.00	0.00	0.00	66,085.00	100.00 %
4013	SB2557 Reduction	(1,151.00)	0.00	0.00	(1,151.00)	100.00 %
4015	Unitary Taxes	2,006.00	0.00	0.00	2,006.00	100.00 %
4017	Suppl Current Secured Taxes	834.00	0.00	0.00	834.00	100.00 %
4020	Current Unsecured Taxes	869.00	0.00	0.00	869.00	100.00 %
4027	Suppl Current Unsecured Taxes	60.00	0.00	0.00	60.00	100.00 %
4040	Prior Unsecured Taxes	88.00	0.00	0.00	88.00	100.00 %
Total Taxes		68,791.00	0.00	0.00	68,791.00	100.00
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	4,000.00	0.00	0.00	4,000.00	100.00 %
Total Revenue From Use of Money/ Propert		4,000.00	0.00	0.00	4,000.00	100.00
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	545.00	0.00	0.00	545.00	100.00 %
Total Intergovernmental Revenue- State		545.00	0.00	0.00	545.00	100.00
<u>Charges for Services</u>						
4679	Charges for Current Services	2,000.00	0.00	300.00	1,700.00	85.00 %
Total Charges for Services		2,000.00	0.00	300.00	1,700.00	85.00
<u>Misc. Revenue</u>						
4708	Refund - Miscellaneous	300.00	0.00	0.00	300.00	100.00 %
Total Misc. Revenue		300.00	0.00	0.00	300.00	100.00
	Total Revenue	75,636.00	0.00	300.00	75,336.00	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	2,968.91	17,031.09	85.15 %
5051	Social Security (OASDI)	1,250.00	0.00	257.30	992.70	79.41 %
5053	Medicare	300.00	0.00	60.17	239.83	79.94 %
Total Salaries and Employee Benefits		21,550.00	0.00	3,286.38	18,263.62	84.74
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	172.71	1,077.29	86.18 %
5153	Insurance - Workers' Comp	0.00	0.00	789.84	(789.84)	0.00 %
5159	Insurance - Unemployment	250.00	0.00	66.40	183.60	73.44 %
5160	Insurance - Liability Exp	0.00	0.00	3,513.97	(3,513.97)	0.00 %
5181	Maintenance of Equipment	400.00	0.00	0.00	400.00	100.00 %
5201	Maint of Buildings/Grounds	57,075.00	0.00	237.16	56,837.84	99.58 %
5241	Office Expense	1,250.00	0.00	0.00	1,250.00	100.00 %
5243	Office Expense - Postage	85.00	0.00	7.48	77.52	91.20 %
5271	Prof and Specialized Services	11,450.00	0.00	165.75	11,284.25	98.55 %
5501	Utilities	900.00	0.00	223.86	676.14	75.12 %
Total Services and Supplies		72,660.00	0.00	5,177.17	67,482.83	92.87
<u>Other Charges</u>						
5612	Refunds	450.00	0.00	0.00	450.00	100.00 %

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Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment	50.00	0.00	45.37	4.63	9.26 %
Total Other Charges		500.00	0.00	45.37	454.63	90.92
Total Expenses		94,710.00	0.00	8,508.92	86,201.08	
Total Revenue		75,636.00	0.00	300.00	75,336.00	
Total Expenses		94,710.00	0.00	8,508.92	86,201.08	
Key Total for	23400010	(19,074.00)	0.00	(8,208.92)	(10,865.08)	

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As of 8/31/2023

Fiscal Year: 2023

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23410010	Murphy Cemetary Endowment					
Misc. Revenue							
4712	Other Revenue		0.00	0.00	400.00	(400.00)	0.00 %
Total Misc. Revenue			0.00	0.00	400.00	(400.00)	0.00
Total Revenue			0.00	0.00	400.00	(400.00)	
Total Revenue			0.00	0.00	400.00	(400.00)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	400.00	(400.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 8/31/2023

Fiscal Year: 2023

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	75,636.00	0.00	700.00	74,936.00	
Report Expenses	94,710.00	0.00	8,508.92	86,201.08	
REPORT TOTAL	(19,074.00)	0.00	(7,808.92)	(11,265.08)	

**County of Calaveras
GL Transaction Report**

8/1/2023 through 8/31/2023

To review a Journal Entry, drag your mouse across the Batch ID. A camera will appear IF a Journal Entry form has been attached

Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
23400000	Murphys Cemetery Admin										
	1006 Cash in Treasury										
08/02/2023	AutoID: JJF08022 Job: 3077247	JE08000623T		JJF080223A	N/A..N/A			JE	0.00	599.24	(599.24)
08/03/2023	AutoID: JJF08032 Job: 3078336	JE08001323T		JJF080323A	N/A..N/A			JE	0.00	68.57	(68.57)
08/14/2023	AutoID:CANCELLED Job:3088230	TTTLBK		CANCELLEN	A..N/A			BK	0.00	165.77	(165.77)
08/16/2023	AutoID: JJF08162 Job: 3089337	JE08005923T		JJF081623A	N/A..N/A			JE	0.00	599.24	(599.24)
08/17/2023	AutoID: JJF08172 Job: 3090288	JE08006723T		JJF081723A	N/A..N/A			JE	0.00	38.20	(38.20)
08/18/2023	AutoID:CANCELLED Job:3092386	TTTLBK		CANCELLEN	A..N/A			BK	0.00	26.70	(26.70)
08/28/2023	AutoID:CANCELLED Job:3098615	TTTLBK		CANCELLEN	A..N/A			BK	0.00	34.00	(34.00)
08/30/2023	AutoID: JJF08302 Job: 3099657	JE08010523T		JJF083023A	N/A..N/A			JE	0.00	181.07	(181.07)
08/31/2023	AutoID: JTR08312 Job: 3107228	JE082300099		JTR083123CN	A..N/A			JE	0.00	3.40	(3.40)
				Total for Object 1006					0.00	1,716.19	(1,716.19)
	1007 Outstanding Checks										
08/02/2023	AutoID:OH176564 Job:3077128	TTLOH		OH176564	N/A..N/A			OH	0.00	599.24	(599.24)
08/02/2023	8/2/2023 AP EFT	JE08000623T		JJF080223A	N/A..N/A			JE	599.24	0.00	599.24
08/03/2023	AutoID:OH176598 Job:3078209	TTLOH		OH176598	N/A..N/A			OH	0.00	150.52	(150.52)
08/03/2023	8/3/2023 AP EFT	JE08001323T		JJF080323A	N/A..N/A			JE	68.57	0.00	68.57
08/09/2023	AutoID:OH176686 Job:3083111	TTLOH		OH176686	N/A..N/A			OH	0.00	31.11	(31.11)
08/09/2023	AutoID:OH176688 Job:3083111	TTLOH		OH176688	N/A..N/A			OH	0.00	79.41	(79.41)
08/14/2023	AutoID:CANCELLED Job:3088230	TTTLBK		CANCELLEN	A..N/A			BK	165.77	0.00	165.77
08/16/2023	AutoID:OH176822 Job:3089159	TTLOH		OH176822	N/A..N/A			OH	0.00	599.24	(599.24)
08/16/2023	8/16/2023 AP EFT	JE08005923T		JJF081623A	N/A..N/A			JE	599.24	0.00	599.24
08/17/2023	AutoID:OH176836 Job:3090075	TTLOH		OH176836	N/A..N/A			OH	0.00	38.20	(38.20)
08/17/2023	8/17/2023 AP EFT	JE08006723T		JJF081723A	N/A..N/A			JE	38.20	0.00	38.20
08/18/2023	AutoID:CANCELLED Job:3092386	TTTLBK		CANCELLEN	A..N/A			BK	26.70	0.00	26.70
08/23/2023	AutoID:OH176920 Job:3094668	TTLOH		OH176920	N/A..N/A			OH	0.00	34.00	(34.00)
08/28/2023	AutoID:CANCELLED Job:3098615	TTTLBK		CANCELLEN	A..N/A			BK	34.00	0.00	34.00

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08/30/2023	AutoID:OH177010 Job:3099502	TTLOH		OH177010	N/A..N/A			OH	0.00	181.07	(181.07)
08/30/2023	8/30/2023 AP EFT	JE08010523T		JJF083023A	N/A..N/A			JE	181.07	0.00	181.07
Total for Object 1007									1,712.79	1,712.79	0.00
Total for Org Key 23400000									1,712.79	3,428.98	-1,716.19
23400010	Murphys Cemetery										
2002	Accounts Payable										
08/02/2023	AutoID:OH176564 Job:3077128	TTLOH		OH176564	N/A..N/A			OH	599.24	0.00	(599.24)
08/02/2023	AutoID:OH176564 Job:3075818	TTLOH		OH176564	N/A..N/A			OH	0.00	599.24	599.24
08/03/2023	AutoID:OH176598 Job:3077570	TTLOH		OH176598	N/A..N/A			OH	0.00	150.52	150.52
08/03/2023	AutoID:OH176598 Job:3078209	TTLOH		OH176598	N/A..N/A			OH	150.52	0.00	(150.52)
08/09/2023	AutoID:OH176686 Job:3082306	TTLOH		OH176686	N/A..N/A			OH	0.00	31.11	31.11
08/09/2023	AutoID:OH176688 Job:3082309	TTLOH		OH176688	N/A..N/A			OH	0.00	79.41	79.41
08/09/2023	AutoID:OH176686 Job:3083111	TTLOH		OH176686	N/A..N/A			OH	31.11	0.00	(31.11)
08/09/2023	AutoID:OH176688 Job:3083111	TTLOH		OH176688	N/A..N/A			OH	79.41	0.00	(79.41)
08/16/2023	AutoID:OH176822 Job:3088858	TTLOH		OH176822	N/A..N/A			OH	0.00	599.24	599.24
08/16/2023	AutoID:OH176822 Job:3089159	TTLOH		OH176822	N/A..N/A			OH	599.24	0.00	(599.24)
08/17/2023	AutoID:OH176836 Job:3089826	TTLOH		OH176836	N/A..N/A			OH	0.00	38.20	38.20
08/17/2023	AutoID:OH176836 Job:3090075	TTLOH		OH176836	N/A..N/A			OH	38.20	0.00	(38.20)
08/23/2023	AutoID:OH176920 Job:3094176	TTLOH		OH176920	N/A..N/A			OH	0.00	34.00	34.00
08/23/2023	AutoID:OH176920 Job:3094668	TTLOH		OH176920	N/A..N/A			OH	34.00	0.00	(34.00)
08/30/2023	AutoID:OH177010 Job:3099304	TTLOH		OH177010	N/A..N/A			OH	0.00	181.07	181.07
08/30/2023	AutoID:OH177010 Job:3099502	TTLOH		OH177010	N/A..N/A			OH	181.07	0.00	(181.07)
Total for Object 2002									1,712.79	1,712.79	0.00
5001	Salaries/Wages - Permanent										
08/02/2023	GARRISON, JEFFR net pay 7/31	23408123		OH176564	W011952		00026015	OH	599.24	0.00	599.24
08/16/2023	GARRISON, JEFFR net pay 8/15	234081523		OH176822	W011952		00026138	OH	599.24	0.00	599.24
08/30/2023	GARRISON, JEFFR net pay 8/31	234082923		OH177010	W011952		00026215	OH	181.07	0.00	181.07
Total for Object 5001									1,379.55	0.00	1,379.55

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5121	Communications										
08/03/2023	AT AND T MOBILI 287264027973	23408223		OH176598	0022570		01133127	OH	81.95	0.00	81.95
08/09/2023	AT AND T 248 134-2387 330 4	23408823		OH176686	0007950		01133296	OH	4.41	0.00	4.41
Total for Object 5121									86.36	0.00	86.36
5201	Maint of Buildings/Grounds										
08/03/2023	GARRISON, JEFFR	23408223		OH176598	W011952		00026028	OH	68.57	0.00	68.57
08/09/2023	CALIFORNIA WAST 05-0041927-2B	23408823		OH176686	W004470		01133297	OH	26.70	0.00	26.70
08/17/2023	GARRISON, JEFFR MILEAGE	234081623		OH176836	W011952		00026147	OH	26.20	0.00	26.20
08/17/2023	GARRISON, JEFFR DUMP FEE	234081623		OH176836	W011952		00026147	OH	12.00	0.00	12.00
Total for Object 5201									133.47	0.00	133.47
5243	Office Expense - Postage										
08/31/2023	8/2023 SPEC. DIST POSTAGE	JE082300099		JTR083123CN/A..N/A				JE	3.40	0.00	3.40
Total for Object 5243									3.40	0.00	3.40
5501	Utilities										
08/09/2023	UNION PUBLIC UT 005893-000	23408823		OH176688	0013672		01133298	OH	79.41	0.00	79.41
08/23/2023	PG AND E 3715456521-4	234082223		OH176920	0004416		01133924	OH	34.00	0.00	34.00
Total for Object 5501									113.41	0.00	113.41
Total for Org Key 23400010									3,428.98	1,712.79	1,716.19
Grand Total									5,141.77	5,141.77	-0.00