



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, February 17, 2022

SUBJ: January 2022 is closed

Please remember to send our office a copy of your audit reports for 2020-2021 when they are finished by your outside auditor.

The Auditor's Office has welcomed a new member, Kylie Ecoff, 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
General Ledger Summary
Balance Sheet Accounts
As of 1/31/2022**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	334,358.10
1007	Outstanding Checks	(1,618.90)
Total Assets		\$332,739.20
<u>Liabilities</u>		
Total Liabilities		\$0.00
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	117,680.60
3040	Reserve - General	203,522.00
Total Fund Balance		\$321,202.60
Year-to-Date Revenues		\$38,952.99
Year-to-Date Expenditures		\$27,416.39
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
 Total Fund Equity		 \$332,739.20
 Total Liabilities and Fund Equity		 \$332,739.20

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 1/31/2022**

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	71,582.00
Total Assets		<u>\$71,582.00</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	68,207.00
Total Fund Balance		<u>\$68,207.00</u>
Year-to-Date Revenues		\$3,375.00
Year-to-Date Expenditures		\$0.00
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		<u>\$0.00</u>
Total Fund Equity		<u>\$71,582.00</u>
Total Liabilities and Fund Equity		<u>\$71,582.00</u>

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 1/31/2022

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
Assets		
1006	Cash in Treasury	8,043.61
Total Assets		\$8,043.61
Fund Balance		
3002	Fund Bal Unreserv/Undesign	7,666.47
Total Fund Balance		\$7,666.47
Year-to-Date Revenues		\$377.14
Year-to-Date Expenditures		\$0.00
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$8,043.61
Total Liabilities and Fund Equity		\$8,043.61

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

As of 1/31/2022

Fiscal Year: 2021

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010	Murphys Cemetery					
<u>Taxes</u>							
4010	Current Secured Taxes		56,639.00	0.00	31,412.04	25,226.96	44.53 %
4013	SB2557 Reduction		(1,066.00)	0.00	(462.98)	(603.02)	56.56 %
4015	Unitary Taxes		1,806.00	0.00	941.09	864.91	47.89 %
4017	Suppl Current Secured Taxes		773.00	0.00	144.33	628.67	81.32 %
4020	Current Unsecured Taxes		578.00	0.00	587.89	(9.89)	-1.71 %
4027	Suppl Current Unsecured Taxes		57.00	0.00	(8.01)	65.01	114.05 %
4040	Prior Unsecured Taxes		87.00	0.00	36.94	50.06	57.54 %
4465	State Timber Tax		0.00	0.00	45.72	(45.72)	0.00 %
Total Taxes			58,874.00	0.00	32,697.02	26,176.98	44.46
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		3,500.00	0.00	1,516.91	1,983.09	56.65 %
Total Revenue From Use of Money/ Propert			3,500.00	0.00	1,516.91	1,983.09	56.65
<u>Intergovernmental Revenue- State</u>							
4463	State Homeowners Prop Tax Rel		565.00	0.00	244.90	320.10	56.65 %
Total Intergovernmental Revenue- State			565.00	0.00	244.90	320.10	56.65
<u>Charges for Services</u>							
4679	Charges for Current Services		1,850.00	0.00	4,000.00	(2,150.00)	-116.21 %
Total Charges for Services			1,850.00	0.00	4,000.00	(2,150.00)	-116.21
<u>Misc. Revenue</u>							
4708	Refund - Miscellaneous		450.00	0.00	494.16	(44.16)	-9.81 %
Total Misc. Revenue			450.00	0.00	494.16	(44.16)	-9.81
Total Revenue			65,239.00	0.00	38,952.99	26,286.01	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	8,202.81	9,797.19	54.42 %
5051	Social Security (OASDI)		1,250.00	0.00	626.48	623.52	49.88 %
5053	Medicare		300.00	0.00	146.49	153.51	51.17 %
Total Salaries and Employee Benefits			19,550.00	0.00	8,975.78	10,574.22	54.08
<u>Services and Supplies</u>							
5121	Communications		1,500.00	0.00	646.81	853.19	56.87 %
5153	Insurance - Workers' Comp		7,000.00	0.00	5,903.14	1,096.86	15.66 %
5159	Insurance - Unemployment		250.00	0.00	107.53	142.47	56.98 %
5160	Insurance - Liability Exp		3,500.00	0.00	3,251.75	248.25	7.09 %
5181	Maintenance of Equipment		850.00	0.00	180.37	669.63	78.78 %
5201	Maint of Buildings/Grounds		68,400.00	0.00	5,991.51	62,408.49	91.24 %
5241	Office Expense		1,135.00	0.00	481.99	653.01	57.53 %
5243	Office Expense - Postage		85.00	0.00	33.26	51.74	60.87 %
5271	Prof and Specialized Services		1,700.00	0.00	1,077.09	622.91	36.64 %
5501	Utilities		1,050.00	0.00	518.63	531.37	50.60 %
Total Services and Supplies			85,470.00	0.00	18,192.08	67,277.92	78.71
<u>Other Charges</u>							

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

As of 1/31/2022

Fiscal Year: 2021

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5612	Refunds		450.00	0.00	200.00	250.00	55.55 %
5627	LAFCO Assessment		49.00	0.00	48.53	0.47	0.95 %
Total Other Charges			<u>499.00</u>	<u>0.00</u>	<u>248.53</u>	<u>250.47</u>	<u>50.19</u>
Total Expenses			<u>105,519.00</u>	<u>0.00</u>	<u>27,416.39</u>	<u>78,102.61</u>	
Total Revenue			65,239.00	0.00	38,952.99	26,286.01	
Total Expenses			<u>105,519.00</u>	<u>0.00</u>	<u>27,416.39</u>	<u>78,102.61</u>	
Key Total for	23400010		<u>(40,280.00)</u>	<u>0.00</u>	<u>11,536.60</u>	<u>(51,816.60)</u>	

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

As of 1/31/2022

Fiscal Year: 2021

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23410010					
	Murphy Cemetary Endowment					
<u>Misc. Revenue</u>						
4712	Other Revenue	0.00	0.00	3,375.00	(3,375.00)	0.00 %
Total Misc. Revenue		0.00	0.00	3,375.00	(3,375.00)	0.00
	Total Revenue	0.00	0.00	3,375.00	(3,375.00)	
	Total Revenue	0.00	0.00	3,375.00	(3,375.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	3,375.00	(3,375.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 1/31/2022

Fiscal Year: 2021

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key: 23420010		Murphy Cemetery Endow Intere:					
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		0.00	0.00	377.14	(377.14)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	377.14	(377.14)	0.00
Total Revenue			0.00	0.00	377.14	(377.14)	
Total Revenue			0.00	0.00	377.14	(377.14)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	377.14	(377.14)	

County of Calaveras
Budget and Actuals by Budget Class

As of 1/31/2022

Fiscal Year: 2021

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	65,239.00	0.00	42,705.13	22,533.87	
Report Expenses	105,519.00	0.00	27,416.39	78,102.61	
REPORT TOTAL	<u>(40,280.00)</u>	<u>0.00</u>	<u>15,288.74</u>	<u>(55,568.74)</u>	

County of Calaveras
GL Transaction Report
1/1/2022 through 1/31/2022

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												
01/04/2022	AutoID: JMO01042 Job: 2707563	JE01000921T		JMO010422	N/A..N/A			JE	0.00	668.73	(668.73)		
01/05/2022	AutoID:CANCELLED Job:2709308	TTLBK		CANCELLEN	A..N/A			BK	0.00	200.00	(200.00)		
01/06/2022	AutoID:CANCELLED Job:2709957	TTLBK		CANCELLEN	A..N/A			BK	0.00	25.04	(25.04)		
01/12/2022	AutoID: C011222 Job: 2719122	TTLCR		C011222	N/A..N/A			CR	300.00	0.00	300.00		
01/12/2022	AutoID:CANCELLED Job:2713936	TTLBK		CANCELLEN	A..N/A			BK	0.00	92.52	(92.52)		
01/18/2022	AutoID: JMO01182 Job: 2716173	JE01007421T		JMO011822	N/A..N/A			JE	0.00	513.38	(513.38)		
01/18/2022	AutoID:CANCELLED Job:2716974	TTLBK		CANCELLEN	A..N/A			BK	0.00	38.34	(38.34)		
01/18/2022	AutoID:CANCELLED Job:2716974	TTLBK		CANCELLEN	A..N/A			BK	0.00	119.27	(119.27)		
01/19/2022	AutoID: JJF01192 Job: 2721966	JE01007621T		JJF011922A	N/A..N/A			JE	0.00	65.63	(65.63)		
01/19/2022	AutoID: JJF01192 Job: 2721966	JE01007521T		JJF011922A	N/A..N/A			JE	0.00	572.34	(572.34)		
01/20/2022	AutoID: JMO01202 Job: 2718129	JE01008321T		JMO012022	N/A..N/A			JE	0.00	23.74	(23.74)		
01/21/2022	AutoID: JMO01212 Job: 2719128	JE01008621T		JMO012122	N/A..N/A			JE	0.00	165.75	(165.75)		
01/28/2022	AutoID:CANCELLED Job:2723500	TTLBK		CANCELLEN	A..N/A			BK	0.00	3,330.00	(3,330.00)		
01/31/2022	AutoID: JJF01312 Job: 2734370	JE012100135		JJF013122E	N/A..N/A			JE	0.00	4.64	(4.64)		
				Total for Object 1006									
									300.00	5,819.38	(5,519.38)		
	1007 Outstanding Checks												
01/04/2022	1.4.22 AP EFT TA	JE01000921T		JMO010422	N/A..N/A			JE	668.73	0.00	668.73		
01/04/2022	AutoID:OH168383 Job:2707515	TTLOH		OH168383	N/A..N/A			OH	0.00	131.00	(131.00)		
01/04/2022	AutoID:OH168379 Job:2707515	TTLOH		OH168379	N/A..N/A			OH	0.00	537.73	(537.73)		
01/05/2022	AutoID:CANCELLED Job:2709308	TTLBK		CANCELLEN	A..N/A			BK	200.00	0.00	200.00		
01/06/2022	AutoID:OH168418 Job:2709189	TTLOH		OH168418	N/A..N/A			OH	0.00	38.34	(38.34)		
01/06/2022	AutoID:OH168418 Job:2709189	TTLOH		OH168418	N/A..N/A			OH	0.00	92.52	(92.52)		
01/06/2022	AutoID:CANCELLED Job:2709957	TTLBK		CANCELLEN	A..N/A			BK	25.04	0.00	25.04		
01/12/2022	AutoID:OH168508 Job:2713056	TTLOH		OH168508	N/A..N/A			OH	0.00	119.27	(119.27)		

County of Calaveras
GL Transaction Report
1/1/2022 through 1/31/2022

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
01/12/2022	AutoID:CANCELLED Job:2713936	TLBK		CANCELLEN/A..N/A				BK	92.52	0.00	92.52
01/18/2022	AutoID:CANCELLED Job:2716974	TLBK		CANCELLEN/A..N/A				BK	38.34	0.00	38.34
01/18/2022	1.18.22 AP EFT TA	JE01007421T		JMO011822 N/A..N/A				JE	513.38	0.00	513.38
01/18/2022	AutoID:CANCELLED Job:2716974	TLBK		CANCELLEN/A..N/A				BK	119.27	0.00	119.27
01/18/2022	AutoID:OH168579 Job:2716079	TTLOH		OH168579 N/A..N/A				OH	0.00	513.38	(513.38)
01/20/2022	AutoID:OH168619 Job:2718082	TTLOH		OH168619 N/A..N/A				OH	0.00	3,353.74	(3,353.74)
01/20/2022	1.20.22 AP EFT TA	JE01008321T		JMO012022 N/A..N/A				JE	23.74	0.00	23.74
01/21/2022	1.21.22 AP EFT TA	JE01008621T		JMO012122 N/A..N/A				JE	165.75	0.00	165.75
01/21/2022	AutoID:OH168636 Job:2719067	TTLOH		OH168636 N/A..N/A				OH	0.00	165.75	(165.75)
01/28/2022	AutoID:OH168717 Job:2722939	TTLOH		OH168717 N/A..N/A				OH	0.00	1,110.86	(1,110.86)
01/28/2022	AutoID:CANCELLED Job:2723500	TLBK		CANCELLEN/A..N/A				BK	3,330.00	0.00	3,330.00
Total for Object 1007									<u>5,176.77</u>	<u>6,062.59</u>	<u>(885.82)</u>
Total for Org Key 23400000									<u>5,476.77</u>	<u>11,881.97</u>	<u>-6,405.20</u>
23400010	Murphys Cemetery										
2002	Accounts Payable										
01/04/2022	AutoID:OH168379 Job:2707515	TTLOH		OH168379 N/A..N/A				OH	537.73	0.00	(537.73)
01/04/2022	AutoID:OH168383 Job:2707515	TTLOH		OH168383 N/A..N/A				OH	131.00	0.00	(131.00)
01/04/2022	AutoID:OH168379 Job:2707021	TTLOH		OH168379 N/A..N/A				OH	0.00	537.73	537.73
01/04/2022	AutoID:OH168383 Job:2707152	TTLOH		OH168383 N/A..N/A				OH	0.00	131.00	131.00
01/06/2022	AutoID:OH168418 Job:2709002	TTLOH		OH168418 N/A..N/A				OH	0.00	92.52	92.52
01/06/2022	AutoID:OH168418 Job:2709189	TTLOH		OH168418 N/A..N/A				OH	92.52	0.00	(92.52)
01/06/2022	AutoID:OH168418 Job:2709189	TTLOH		OH168418 N/A..N/A				OH	38.34	0.00	(38.34)
01/06/2022	AutoID:OH168418 Job:2709002	TTLOH		OH168418 N/A..N/A				OH	0.00	38.34	38.34
01/12/2022	AutoID:OH168508 Job:2712842	TTLOH		OH168508 N/A..N/A				OH	0.00	119.27	119.27
01/12/2022	AutoID:OH168508 Job:2713056	TTLOH		OH168508 N/A..N/A				OH	119.27	0.00	(119.27)
01/18/2022	AutoID:OH168579 Job:2715961	TTLOH		OH168579 N/A..N/A				OH	0.00	513.38	513.38

County of Calaveras
GL Transaction Report
1/1/2022 through 1/31/2022

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
01/18/2022	AutoID:OH168579 Job:2716079	TTLOH		OH168579	N/A..N/A			OH	513.38	0.00	(513.38)
01/20/2022	AutoID:OH168619 Job:2717872	TTLOH		OH168619	N/A..N/A			OH	0.00	3,353.74	3,353.74
01/20/2022	AutoID:OH168619 Job:2718082	TTLOH		OH168619	N/A..N/A			OH	3,353.74	0.00	(3,353.74)
01/21/2022	AutoID:OH168636 Job:2719067	TTLOH		OH168636	N/A..N/A			OH	165.75	0.00	(165.75)
01/21/2022	AutoID:OH168636 Job:2718584	TTLOH		OH168636	N/A..N/A			OH	0.00	165.75	165.75
01/28/2022	AutoID:OH168717 Job:2722653	TTLOH		OH168717	N/A..N/A			OH	0.00	1,110.86	1,110.86
01/28/2022	AutoID:OH168717 Job:2722939	TTLOH		OH168717	N/A..N/A			OH	1,110.86	0.00	(1,110.86)
Total for Object 2002									6,062.59	6,062.59	0.00
4679	Charges for Current Services										
01/12/2022	MURPHYS CEMETER ROSANO	00126364		C011222	DP234			CR	0.00	300.00	300.00
Total for Object 4679									0.00	300.00	300.00
5001	Salaries/Wages - Permanent										
01/04/2022	GARRISON, JEFFR net pay 12/31/23401322			OH168379	W011952		00021565	OH	537.73	0.00	537.73
01/18/2022	GARRISON, JEFFR net pay 1/15 234011722			OH168579	W011952		00021733	OH	513.38	0.00	513.38
01/19/2022	MCD EFTPS	JE01007521T		JJF011922A	N/A..N/A			JE	299.93	0.00	299.93
01/19/2022	MCD EDD EFT	JE01007621T		JJF011922A	N/A..N/A			JE	42.73	0.00	42.73
Total for Object 5001									1,393.77	0.00	1,393.77
5051	Social Security (OASDI)										
01/19/2022	MCD EFTPS	JE01007521T		JJF011922A	N/A..N/A			JE	220.78	0.00	220.78
Total for Object 5051									220.78	0.00	220.78
5053	Medicare										
01/19/2022	MCD EFTPS	JE01007521T		JJF011922A	N/A..N/A			JE	51.63	0.00	51.63
Total for Object 5053									51.63	0.00	51.63
5121	Communications										
01/06/2022	AT AND T MOBILI ACCOUNT	X12282021		OH168418	0022570		01109672	OH	92.52	0.00	92.52
01/12/2022	AT AND T ACCOUNT #248 134-	2340011122		OH168508	0007950		01109990	OH	4.73	0.00	4.73
01/12/2022	AT AND T MOBILI ACCOUNT	X11282021		OH168508	0022570		01109991	OH	91.37	0.00	91.37
Total for Object 5121									188.62	0.00	188.62

County of Calaveras
GL Transaction Report
1/1/2022 through 1/31/2022

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
5159	Insurance - Unemployment										
01/19/2022	MCD EDD EFT	JE01007621T		JJF011922A	N/A..N/A			JE	21.47	0.00	21.47
01/19/2022	MCD EDD EFT	JE01007621T		JJF011922A	N/A..N/A			JE	1.43	0.00	1.43
				Total for Object 5159					22.90	0.00	22.90
5201	Maint of Buildings/Grounds										
01/04/2022	GARRISON, JEFFR REIMBURSE	2340010222		OH168383	W011952		00021565	OH	131.00	0.00	131.00
01/12/2022	CALIFORNIA WAST ACCOUNT	2340011122		OH168508	W004470		01109992	OH	23.17	0.00	23.17
01/20/2022	A-1 LAND MANAGE MURPHYS	2340122021		OH168619	0041517		01110260	OH	1,800.00	0.00	1,800.00
01/20/2022	A-1 LAND MANAGE MURPHYS	2340010422		OH168619	0041517		01110260	OH	1,530.00	0.00	1,530.00
01/20/2022	GARRISON, JEFFR REIMBURSE	2340011822		OH168619	W011952		00021755	OH	23.74	0.00	23.74
01/28/2022	GOLD ELECTRIC I MURPHYS	32498		OH168717	0000091		01110563	OH	1,094.66	0.00	1,094.66
				Total for Object 5201					4,602.57	0.00	4,602.57
5243	Office Expense - Postage										
01/31/2022	1/2022 SPEC. DIST POSTAGE	JE012100135		JJF013122E	N/A..N/A			JE	4.64	0.00	4.64
				Total for Object 5243					4.64	0.00	4.64
5271	Prof and Specialized Services										
01/06/2022	ELLIOTT, MAUREE REIMBURSE	2340010422		OH168418	0041154		01109673	OH	38.34	0.00	38.34
01/21/2022	JENKINS, JILL Q4 2021 and year	234012022		OH168636	0008015		00021767	OH	165.75	0.00	165.75
				Total for Object 5271					204.09	0.00	204.09
5501	Utilities										
01/28/2022	PG AND E ACCOUNT	2340011622		OH168717	0004416		01110564	OH	16.20	0.00	16.20
				Total for Object 5501					16.20	0.00	16.20
				Total for Org Key 23400010					12,767.79	6,362.59	6,405.20
23410000	Murphy Cemetery Endowment										
1006	Cash in Treasury										
01/12/2022	AutoID: C011222 Job: 2719122	TTLCR		C011222	N/A..N/A			CR	225.00	0.00	225.00
				Total for Object 1006					225.00	0.00	225.00
				Total for Org Key 23410000					225.00	0.00	225.00
23410010	Murphy Cemetary Endowment										

County of Calaveras
GL Transaction Report
1/1/2022 through 1/31/2022

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
4712	Other Revenue										
01/12/2022	MURPHYS CEMETER ROSANO	00126364		C011222	DP234			CR	0.00	225.00	225.00
									0.00	225.00	225.00
									0.00	225.00	-225.00
									18,469.56	18,469.56	0.00

Total for Object 4712
Total for Org Key 23410010

Grand Total