



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, April 28, 2022

SUBJ: March 2022 is closed

March 2022 is now closed and interest has posted.

With year-end approaching, please review your budgets closely to ensure that you have sufficient resources to close out the year with positive cash.

For Districts that are required to submit a recommended budget, please submit no later than 6/17/2022 to the County Auditor-Controller.

Annual signature forms are due PRIOR to July 1, 2022.

If you have any questions, feel free to contact us directly at (209) 754-6343.

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 3/31/2022

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
Assets		
1006	Cash in Treasury	23400000 324,132.44
Total Assets		\$324,132.44
Liabilities		
Total Liabilities		\$0.00
Fund Balance		
3002	Fund Bal Unreserv/Undesign	23400000 117,680.60
3040	Reserve - General	23400000 203,522.00
Total Fund Balance		\$321,202.60
Year-to-Date Revenues		\$39,807.40
Year-to-Date Expenditures		\$36,877.56
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$324,132.44
Total Liabilities and Fund Equity		\$324,132.44

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 3/31/2022**

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
Assets		
1006	Cash in Treasury	23410000 71,694.50
Total Assets		\$71,694.50
Fund Balance		
3002	Fund Bal Unreserv/Undesign	23410000 68,207.00
Total Fund Balance		\$68,207.00
Year-to-Date Revenues		\$3,487.50
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		\$71,694.50
Total Liabilities and Fund Equity		\$71,694.50

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 3/31/2022

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
Assets		
1006	Cash in Treasury	8,212.47
Total Assets		\$8,212.47
Fund Balance		
3002	Fund Bal Unreserv/Undesign	7,666.47
Total Fund Balance		\$7,666.47
Year-to-Date Revenues		\$546.00
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		\$0.00
Total Fund Equity		\$8,212.47
Total Liabilities and Fund Equity		\$8,212.47

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

As of 3/31/2022

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	2,221.32	1,278.68	36.53 %
Total Revenue From Use of Money/ Propert			3,500.00	0.00	2,221.32	1,278.68	36.53
<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	4,150.00	(2,300.00)	-124.32 %
Total Charges for Services			1,850.00	0.00	4,150.00	(2,300.00)	-124.32
<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	39,807.40	25,431.60	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	10,862.24	7,137.76	39.65 %
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	11,635.21	7,914.79	40.48
<u>Services and Supplies</u>							
5121	Communications		1,500.00	0.00	838.41	661.59	44.10 %
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	192.41	657.59	77.36 %
5201	Maint of Buildings/Grounds		68,400.00	0.00	12,313.93	56,086.07	81.99 %
5241	Office Expense		1,135.00	0.00	481.99	653.01	57.53 %
5243	Office Expense - Postage		85.00	0.00	40.80	44.20	52.00 %
5271	Prof and Specialized Services		1,700.00	0.00	1,077.09	622.91	36.64 %
5501	Utilities		1,050.00	0.00	561.77	488.23	46.49 %
Total Services and Supplies			85,470.00	0.00	24,768.82	60,701.18	71.02
<u>Other Charges</u>							

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

As of 3/31/2022

Fiscal Year: 2021

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5612	Refunds	450.00	0.00	425.00	25.00	5.55 %
5627	LAFCO Assessment	49.00	0.00	48.53	0.47	0.95 %
Total Other Charges		499.00	0.00	473.53	25.47	5.10
Total Expenses		105,519.00	0.00	36,877.56	68,641.44	
Total Revenue		65,239.00	0.00	39,807.40	25,431.60	
Total Expenses		105,519.00	0.00	36,877.56	68,641.44	
Key Total for	23400010	(40,280.00)	0.00	2,929.84	(43,209.84)	

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

As of 3/31/2022

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	3,487.50	(3,487.50)	0.00 %
Total Misc. Revenue		0.00	0.00	3,487.50	(3,487.50)	0.00
	Total Revenue	0.00	0.00	3,487.50	(3,487.50)	
	Total Revenue	0.00	0.00	3,487.50	(3,487.50)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	3,487.50	(3,487.50)	

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

As of 3/31/2022

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	546.00	(546.00)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	546.00	(546.00)	0.00
Total Revenue			<u>0.00</u>	<u>0.00</u>	<u>546.00</u>	<u>(546.00)</u>	
Total Revenue			0.00	0.00	546.00	(546.00)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		<u>0.00</u>	<u>0.00</u>	<u>546.00</u>	<u>(546.00)</u>	

County of Calaveras
Budget and Actuals by Budget Class

As of 3/31/2022

Fiscal Year: 2021

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	65,239.00	0.00	43,840.90	21,398.10	
Report Expenses	105,519.00	0.00	36,877.56	68,641.44	
REPORT TOTAL	<u>(40,280.00)</u>	<u>0.00</u>	<u>6,963.34</u>	<u>(47,243.34)</u>	

**County of Calaveras
GL Transaction Report**

3/1/2022 through 3/31/2022

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										
03/02/2022	AutoID: JJF03022 Job: 2741028	JE03000821T		JJF030222A	N/A..N/A			JE	0.00	541.67	(541.67)
03/03/2022	AutoID: JJF03032 Job: 2741949	JE03001821T		JJF030322A	N/A..N/A			JE	0.00	12.04	(12.04)
03/09/2022	AutoID:CANCELLED Job:274615	TTLBK		CANCELLE	N/A..N/A			BK	0.00	2,600.00	(2,600.00)
03/11/2022	AutoID:CANCELLED Job:274761	TTLBK		CANCELLE	N/A..N/A			BK	0.00	3,500.00	(3,500.00)
03/14/2022	AutoID:CANCELLED Job:274843	TTLBK		CANCELLE	N/A..N/A			BK	0.00	23.17	(23.17)
03/14/2022	AutoID:CANCELLED Job:274843	TTLBK		CANCELLE	N/A..N/A			BK	0.00	492.75	(492.75)
03/15/2022	AutoID:CANCELLED Job:274934	TTLBK		CANCELLE	N/A..N/A			BK	0.00	91.11	(91.11)
03/17/2022	AutoID:CANCELLED Job:275095	TTLBK		CANCELLE	N/A..N/A			BK	0.00	130.00	(130.00)
03/17/2022	AutoID: JJF03172 Job: 2750289	JE03006421T		JJF031722A	N/A..N/A			JE	0.00	541.67	(541.67)
03/18/2022	AutoID: JJF03182 Job: 2751032	JE03007021T		JJF031822A	N/A..N/A			JE	0.00	46.08	(46.08)
03/21/2022	AutoID: C032122 Job: 2753704	TTLCR		C032122	N/A..N/A			CR	150.00	0.00	150.00
03/21/2022	AutoID:CANCELLED Job:275220	TTLBK		CANCELLE	N/A..N/A			BK	0.00	4.76	(4.76)
03/23/2022	AutoID:CANCELLED Job:275389	TTLBK		CANCELLE	N/A..N/A			BK	0.00	27.00	(27.00)
03/29/2022	AutoID:CANCELLED Job:275685	TTLBK		CANCELLE	N/A..N/A			BK	0.00	225.00	(225.00)
03/31/2022	AutoID: JKE03312 Job: 2765971	JE032100140		JKE033122E	N/A..N/A			JE	0.00	5.22	(5.22)
03/31/2022	AutoID: JINTM21B Job: 2775213	INT ALLOC		JINTM21B	N/A..N/A			JE	704.41	0.00	704.41
				Total for Object 1006					854.41	8,240.47	(7,386.06)
1007	Outstanding Checks										
03/02/2022	3/2/2022 AP EFT	JE03000821T		JJF030222A	N/A..N/A			JE	541.67	0.00	541.67
03/02/2022	AutoID:OH169217 Job:2740900	TTLOH		OH169217	N/A..N/A			OH	0.00	1,034.42	(1,034.42)
03/03/2022	AutoID:OH169235 Job:2741911	TTLOH		OH169235	N/A..N/A			OH	0.00	6,112.04	(6,112.04)
03/03/2022	3/3/2022	JE03001821T		JJF030322A	N/A..N/A			JE	12.04	0.00	12.04
03/09/2022	AutoID:CANCELLED Job:274615	TTLBK		CANCELLE	N/A..N/A			BK	2,600.00	0.00	2,600.00
03/10/2022	AutoID:OH169367 Job:2746184	TTLOH		OH169367	N/A..N/A			OH	0.00	469.28	(469.28)

**County of Calaveras
GL Transaction Report**

3/1/2022 through 3/31/2022

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
03/11/2022	AutoID:CANCELLED Job:274761	TTLBK		CANCELLE	N/A..N/A			BK	3,500.00	0.00	3,500.00
03/14/2022	AutoID:CANCELLED Job:274843	TTLBK		CANCELLE	N/A..N/A			BK	23.17	0.00	23.17
03/14/2022	AutoID:CANCELLED Job:274843	TTLBK		CANCELLE	N/A..N/A			BK	492.75	0.00	492.75
03/14/2022	AutoID:OH169404 Job:2747649	TTLOH		OH169404	N/A..N/A			OH	0.00	4.76	(4.76)
03/15/2022	AutoID:CANCELLED Job:274934	TTLBK		CANCELLE	N/A..N/A			BK	91.11	0.00	91.11
03/17/2022	AutoID:CANCELLED Job:275095	TTLBK		CANCELLE	N/A..N/A			BK	130.00	0.00	130.00
03/17/2022	3/17/2022 AP EFT	JE03006421T		JJF031722A	N/A..N/A			JE	541.67	0.00	541.67
03/17/2022	AutoID:OH169457 Job:2750166	TTLOH		OH169457	N/A..N/A			OH	0.00	541.67	(541.67)
03/18/2022	3/18/2022 AP EFT	JE03007021T		JJF031822A	N/A..N/A			JE	46.08	0.00	46.08
03/18/2022	AutoID:OH169466 Job:2750892	TTLOH		OH169466	N/A..N/A			OH	0.00	46.08	(46.08)
03/21/2022	AutoID:OH169499 Job:2751598	TTLOH		OH169499	N/A..N/A			OH	0.00	27.00	(27.00)
03/21/2022	AutoID:CANCELLED Job:275220	TTLBK		CANCELLE	N/A..N/A			BK	4.76	0.00	4.76
03/23/2022	AutoID:CANCELLED Job:275389	TTLBK		CANCELLE	N/A..N/A			BK	27.00	0.00	27.00
03/29/2022	AutoID:CANCELLED Job:275685	TTLBK		CANCELLE	N/A..N/A			BK	225.00	0.00	225.00
Total for Object 1007									8,235.25	8,235.25	0.00
Total for Org Key 23400000									9,089.66	16,475.72	-7,386.06
23400010	Murphys Cemetery										
2002	Accounts Payable										
03/02/2022	AutoID:OH169217 Job:2740520	TTLOH		OH169217	N/A..N/A			OH	0.00	1,034.42	1,034.42
03/02/2022	AutoID:OH169217 Job:2740900	TTLOH		OH169217	N/A..N/A			OH	1,034.42	0.00	(1,034.42)
03/03/2022	AutoID:OH169235 Job:2741911	TTLOH		OH169235	N/A..N/A			OH	6,112.04	0.00	(6,112.04)
03/03/2022	AutoID:OH169235 Job:2741576	TTLOH		OH169235	N/A..N/A			OH	0.00	6,112.04	6,112.04
03/10/2022	AutoID:OH169367 Job:2746011	TTLOH		OH169367	N/A..N/A			OH	0.00	469.28	469.28
03/10/2022	AutoID:OH169367 Job:2746184	TTLOH		OH169367	N/A..N/A			OH	469.28	0.00	(469.28)
03/14/2022	AutoID:OH169404 Job:2747649	TTLOH		OH169404	N/A..N/A			OH	4.76	0.00	(4.76)
03/14/2022	AutoID:OH169404 Job:2747553	TTLOH		OH169404	N/A..N/A			OH	0.00	4.76	4.76

County of Calaveras
GL Transaction Report

3/1/2022 through 3/31/2022

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
03/17/2022	AutoID:OH169457 Job:2749817	TTLOH		OH169457	N/A..N/A			OH	0.00	541.67	541.67
03/17/2022	AutoID:OH169457 Job:2750166	TTLOH		OH169457	N/A..N/A			OH	541.67	0.00	(541.67)
03/18/2022	AutoID:OH169466 Job:2750465	TTLOH		OH169466	N/A..N/A			OH	0.00	46.08	46.08
03/18/2022	AutoID:OH169466 Job:2750892	TTLOH		OH169466	N/A..N/A			OH	46.08	0.00	(46.08)
03/21/2022	AutoID:OH169499 Job:2751598	TTLOH		OH169499	N/A..N/A			OH	27.00	0.00	(27.00)
03/21/2022	AutoID:OH169499 Job:2751417	TTLOH		OH169499	N/A..N/A			OH	0.00	27.00	27.00
Total for Object 2002									8,235.25	8,235.25	0.00
4300	Interest										
03/31/2022	3/22 Interest Allocation	INT ALLOC		JINTM21B	N/A..N/A			JE	0.00	704.41	704.41
Total for Object 4300									0.00	704.41	704.41
4679	Charges for Current Services										
03/21/2022	MURPHYS CEMETER 03/21/22 C	00127471		C032122	DP234			CR	0.00	150.00	150.00
Total for Object 4679									0.00	150.00	150.00
5001	Salaries/Wages - Permanent										
03/02/2022	GARRISON, JEFFR net pay 2/28	23403122		OH169217	W011952		00022055	OH	541.67	0.00	541.67
03/02/2022	WETZEL, ROBERT net pay 2/28	23403122		OH169217	0041960		01111916	OH	492.75	0.00	492.75
03/17/2022	GARRISON, JEFFR net pay 3/15	234031622		OH169457	W011952		00022166	OH	541.67	0.00	541.67
Total for Object 5001									1,576.09	0.00	1,576.09
5121	Communications										
03/10/2022	AT AND T MOBILI ACCOUNT #:	2340030822		OH169367	0022570		01112308	OH	91.11	0.00	91.11
03/14/2022	AT AND T ACCOUNT #248 134-2	2340031120		OH169404	0007950		01112476	OH	4.76	0.00	4.76
Total for Object 5121									95.87	0.00	95.87
5181	Maintenance of Equipment										
03/03/2022	GARRISON, JEFFR REIMBURSE	2340022722		OH169235	W011952		00022071	OH	12.04	0.00	12.04
Total for Object 5181									12.04	0.00	12.04
5201	Maint of Buildings/Grounds										
03/03/2022	ANGELS PEST CON CUSTOMER	0131048		OH169235	0006718		01111952	OH	2,600.00	0.00	2,600.00
03/03/2022	A-1 LAND MANAGE MURPHYS	2340022422		OH169235	0041517		01111951	OH	3,500.00	0.00	3,500.00

County of Calaveras
GL Transaction Report

3/1/2022 through 3/31/2022

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
03/10/2022	FOOTHILL PORTAB MURPHYS	17876		OH169367	001715		01112310	OH	130.00	0.00	130.00
03/10/2022	CALIFORNIA WAST CUSTOMEI	2340030822		OH169367	W004470		01112309	OH	23.17	0.00	23.17
03/18/2022	GARRISON, JEFFR REIMBURSE	2340031622		OH169466	W011952		00022171	OH	46.08	0.00	46.08
				Total for Object 5201					6,299.25	0.00	6,299.25
	5243 Office Expense - Postage										
03/31/2022	3/2022 SPEC. DIST POSTAGE	JE032100140		JKE033122F	N/A..N/A			JE	5.22	0.00	5.22
				Total for Object 5243					5.22	0.00	5.22
	5501 Utilities										
03/21/2022	PG AND E ACCT# 3715456521-4	2340031422		OH169499	0004416		01112712	OH	27.00	0.00	27.00
				Total for Object 5501					27.00	0.00	27.00
	5612 Refunds										
03/10/2022	PETERSON, JANET REFUND-CE	2640030922		OH169367	W014096		01112311	OH	225.00	0.00	225.00
				Total for Object 5612					225.00	0.00	225.00
				Total for Org Key 23400010					16,475.72	9,089.66	7,386.06
				Grand Total					25,565.38	25,565.38	-0.00

**County of Calaveras
GL Transaction Report**

3/1/2022 through 3/31/2022

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	
23410000	Murphy Cemetery Endowment											
	1006 Cash in Treasury											
03/21/2022	AutoID: C032122 Job: 2753704	TTLCR		C032122	N/A..N/A			CR	112.50	0.00	112.50	
	Total for Object 1006									112.50	0.00	112.50
	Total for Org Key 23410000									112.50	0.00	112.50
23410010	Murphy Cemetary Endowment											
	4712 Other Revenue											
03/21/2022	MURPHYS CEMETER 03/21/22 C	00127471		C032122	DP234			CR	0.00	112.50	112.50	
	Total for Object 4712									0.00	112.50	112.50
	Total for Org Key 23410010									0.00	112.50	-112.50
Grand Total									112.50	112.50	0.00	

**County of Calaveras
GL Transaction Report**

3/1/2022 through 3/31/2022

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
23420000	Murphy Cemetery Endow Int										
	1006 Cash in Treasury										
03/31/2022	AutoID: JINTM21B Job: 2775213	INT ALLOC		JINTM21B	N/A..N/A			JE	168.86	0.00	168.86
	Total for Object 1006								<u>168.86</u>	<u>0.00</u>	<u>168.86</u>
	Total for Org Key 23420000								<u>168.86</u>	<u>0.00</u>	<u>168.86</u>
23420010	Murphy Cemetery Endow Interest										
	4300 Interest										
03/31/2022	3/22 Interest Allocation	INT ALLOC		JINTM21B	N/A..N/A			JE	0.00	168.86	168.86
	Total for Object 4300								<u>0.00</u>	<u>168.86</u>	<u>168.86</u>
	Total for Org Key 23420010								<u>0.00</u>	<u>168.86</u>	<u>-168.86</u>
Grand Total									<u>168.86</u>	<u>168.86</u>	<u>0.00</u>