



Kathy Gomes
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249

M E M O R A N D U M

TO: Special Districts

FROM: Kathy Gomes – Auditor Controller

DATE: Friday March 17, 2023

SUBJ: February 2023 is closed

The 23/24 Recommended Budget packets will be sent no later than the end of the month of April 2023.

Also, we will be closing the 3rd quarter for March on April 21st.

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

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

As of 2/28/2023

Fiscal Year: 2022

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010					
	Murphys Cemetery					
<u>Taxes</u>						
4010	Current Secured Taxes	61,433.00	0.00	34,101.71	27,331.29	44.48 %
4013	SB2557 Reduction	(1,155.00)	0.00	(575.26)	(579.74)	50.19 %
4015	Unitary Taxes	2,006.00	0.00	1,057.39	948.61	47.28 %
4017	Suppl Current Secured Taxes	1,009.00	0.00	563.63	445.37	44.13 %
4020	Current Unsecured Taxes	590.00	0.00	581.85	8.15	1.38 %
4027	Suppl Current Unsecured Taxes	59.00	0.00	54.54	4.46	7.55 %
4040	Prior Unsecured Taxes	85.00	0.00	19.60	65.40	76.94 %
4465	State Timber Tax	0.00	0.00	2.20	(2.20)	0.00 %
Total Taxes		64,027.00	0.00	35,805.66	28,221.34	44.07
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	4,000.00	0.00	1,891.28	2,108.72	52.71 %
Total Revenue From Use of Money/ Propert		4,000.00	0.00	1,891.28	2,108.72	52.71
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	516.00	0.00	244.03	271.97	52.70 %
Total Intergovernmental Revenue- State		516.00	0.00	244.03	271.97	52.70
<u>Charges for Services</u>						
4679	Charges for Current Services	2,000.00	0.00	3,200.00	(1,200.00)	-60.00 %
Total Charges for Services		2,000.00	0.00	3,200.00	(1,200.00)	-60.00
<u>Misc. Revenue</u>						
4705	Other Sales - Aviation Fuel	0.00	0.00	0.00	0.00	0.00 %
4708	Refund - Miscellaneous	300.00	0.00	295.97	4.03	1.34 %
Total Misc. Revenue		300.00	0.00	295.97	4.03	1.34
	Total Revenue	70,843.00	0.00	41,436.94	29,406.06	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	10,278.13	9,721.87	48.60 %
5051	Social Security (OASDI)	1,250.00	0.00	692.78	557.22	44.57 %
5053	Medicare	300.00	0.00	162.00	138.00	46.00 %
Total Salaries and Employee Benefits		21,550.00	0.00	11,132.91	10,417.09	48.33
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	769.81	480.19	38.41 %
5151	Insurance	0.00	0.00	0.00	0.00	0.00 %
5153	Insurance - Workers' Comp	0.00	0.00	0.00	0.00	0.00 %
5159	Insurance - Unemployment	250.00	0.00	123.90	126.10	50.44 %
5160	Insurance - Liability Exp	0.00	0.00	0.00	0.00	0.00 %
5181	Maintenance of Equipment	400.00	0.00	21.47	378.53	94.63 %
5201	Maint of Buildings/Grounds	57,075.00	0.00	6,438.21	50,636.79	88.71 %
5241	Office Expense	1,250.00	0.00	492.10	757.90	60.63 %
5243	Office Expense - Postage	85.00	0.00	35.28	49.72	58.49 %
5271	Prof and Specialized Services	11,450.00	0.00	7,087.50	4,362.50	38.10 %
5501	Utilities	900.00	0.00	494.92	405.08	45.00 %

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

As of 2/28/2023

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies	72,660.00	0.00	15,463.19	57,196.81	78.71
<u>Other Charges</u>					
5612 Refunds	450.00	0.00	0.00	450.00	100.00 %
5627 LAFCO Assessment	45.47	0.00	44.89	0.58	1.27 %
Total Other Charges	495.47	0.00	44.89	450.58	90.93
Total Expenses	94,705.47	0.00	26,640.99	68,064.48	
Total Revenue	70,843.00	0.00	41,436.94	29,406.06	
Total Expenses	94,705.47	0.00	26,640.99	68,064.48	
Key Total for 23400010	(23,862.47)	0.00	14,795.95	(38,658.42)	

County of Calaveras
Budget and Actuals by Budget Class

As of 2/28/2023

Fiscal Year: 2022

		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	1,425.00	(1,425.00)	0.00 %
Total Misc. Revenue			0.00	0.00	1,425.00	(1,425.00)	0.00
Total Revenue			0.00	0.00	1,425.00	(1,425.00)	
Total Revenue			0.00	0.00	1,425.00	(1,425.00)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	1,425.00	(1,425.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 2/28/2023

Fiscal Year: 2022

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key: 23420010		Murphy Cemetery Endow Interest				
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	0.00	0.00	463.92	(463.92)	0.00 %
Total Revenue From Use of Money/ Propert		0.00	0.00	463.92	(463.92)	0.00
Total Revenue		0.00	0.00	463.92	(463.92)	
Total Revenue		0.00	0.00	463.92	(463.92)	
Total Expenses		0.00	0.00	0.00	0.00	
Key Total for	23420010	0.00	0.00	463.92	(463.92)	

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

As of 2/28/2023

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	70,843.00	0.00	43,325.86	27,517.14	
Report Expenses	94,705.47	0.00	26,640.99	68,064.48	
REPORT TOTAL	(23,862.47)	0.00	16,684.87	(40,547.34)	

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2023**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23400000 352,913.54
1007	Outstanding Checks	23400000 (2,692.10)
Total Assets		\$350,221.44
<u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	23400010 24.68
Total Liabilities		\$24.68
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	23400000 131,878.81
3040	Reserve - General	23400000 203,522.00
Total Fund Balance		\$335,400.81
Year-to-Date Revenues		\$41,436.94
Year-to-Date Expenditures		\$26,640.99
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$350,196.76
Total Liabilities and Fund Equity		\$350,221.44

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2023**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	73,794.50
Total Assets		\$73,794.50
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	72,369.50
Total Fund Balance		\$72,369.50
Year-to-Date Revenues		\$1,425.00
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		\$73,794.50
Total Liabilities and Fund Equity		\$73,794.50

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2023**

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 23420000	8,818.45
Total Assets		\$8,818.45
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	8,354.53
Total Fund Balance		\$8,354.53
Year-to-Date Revenues		\$463.92
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		\$8,818.45
Total Liabilities and Fund Equity		\$8,818.45

**County of Calaveras
GL Transaction Report**

2/1/2023 through 2/28/2023

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										
02/01/2023	AutoID: JKM02282 Job: 2955047 TX022200001			JKM022823	N/A..N/A			JE	1.15	0.00	1.15
02/07/2023	AutoID:CANCELLED Job:295175 TTTLBK			CANCELLEN/A..N/A				BK	0.00	640.29	(640.29)
02/15/2023	AutoID: C021523 Job: 2960636 TTLCR			C021523	N/A..N/A			CR	700.00	0.00	700.00
02/21/2023	AutoID:CANCELLED Job:2961134TTTLBK			CANCELLEN/A..N/A				BK	0.00	81.39	(81.39)
02/23/2023	AutoID:CANCELLED Job:2963025TTTLBK			CANCELLEN/A..N/A				BK	0.00	632.92	(632.92)
02/28/2023	AutoID: JTR02282 Job: 2967525 JE022200068			JTR022823CN/A..N/A				JE	0.00	5.20	(5.20)
	Total for Object 1006								701.15	1,359.80	(658.65)
	1007 Outstanding Checks										
02/01/2023	AutoID:OH173884 Job:2946119 TTLOH			OH173884	N/A..N/A			OH	0.00	548.70	(548.70)
02/01/2023	AutoID:OH173899 Job:2946119 TTLOH			OH173899	N/A..N/A			OH	0.00	91.59	(91.59)
02/07/2023	AutoID:CANCELLED Job:295175 TTTLBK			CANCELLEN/A..N/A				BK	640.29	0.00	640.29
02/13/2023	AutoID:OH174072 Job:2954776 TTLOH			OH174072	N/A..N/A			OH	0.00	153.66	(153.66)
02/17/2023	AutoID:OH174152 Job:2958857 TTLOH			OH174152	N/A..N/A			OH	0.00	548.70	(548.70)
02/17/2023	AutoID:OH174154 Job:2958857 TTLOH			OH174154	N/A..N/A			OH	0.00	27.43	(27.43)
02/21/2023	AutoID:CANCELLED Job:2961134TTTLBK			CANCELLEN/A..N/A				BK	81.39	0.00	81.39
02/22/2023	AutoID:OH174182 Job:2961197 TTLOH			OH174182	N/A..N/A			OH	0.00	2,600.00	(2,600.00)
02/23/2023	AutoID:CANCELLED Job:2963025TTTLBK			CANCELLEN/A..N/A				BK	632.92	0.00	632.92
02/28/2023	FEBRUARY 2023 STALE DATESJE022200056 CALIFORNIA			JCK022823CN/A..N/A			01118884	JE	24.68	0.00	24.68
	Total for Object 1007								1,379.28	3,970.08	(2,590.80)
	Total for Org Key 23400000								2,080.43	5,329.88	-3,249.45
23400010	Murphys Cemetery										
	2002 Accounts Payable										
02/01/2023	AutoID:OH173899 Job:2945973 TTLOH			OH173899	N/A..N/A			OH	0.00	91.59	91.59
02/01/2023	AutoID:OH173884 Job:2946119 TTLOH			OH173884	N/A..N/A			OH	548.70	0.00	(548.70)
02/01/2023	AutoID:OH173899 Job:2946119 TTLOH			OH173899	N/A..N/A			OH	91.59	0.00	(91.59)
02/01/2023	AutoID:OH173884 Job:2945965 TTLOH			OH173884	N/A..N/A			OH	0.00	548.70	548.70

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02/13/2023	AutoID:OH174072 Job:2954776	TTLOH		OH174072	N/A..N/A			OH	153.66	0.00	(153.66)
02/13/2023	AutoID:OH174072 Job:2954579	TTLOH		OH174072	N/A..N/A			OH	0.00	153.66	153.66
02/17/2023	AutoID:OH174152 Job:2958857	TTLOH		OH174152	N/A..N/A			OH	548.70	0.00	(548.70)
02/17/2023	AutoID:OH174154 Job:2958857	TTLOH		OH174154	N/A..N/A			OH	27.43	0.00	(27.43)
02/17/2023	AutoID:OH174152 Job:2958656	TTLOH		OH174152	N/A..N/A			OH	0.00	548.70	548.70
02/17/2023	AutoID:OH174154 Job:2958662	TTLOH		OH174154	N/A..N/A			OH	0.00	27.43	27.43
02/22/2023	AutoID:OH174182 Job:2961197	TTLOH		OH174182	N/A..N/A			OH	2,600.00	0.00	(2,600.00)
02/22/2023	AutoID:OH174182 Job:2960997	TTLOH		OH174182	N/A..N/A			OH	0.00	2,600.00	2,600.00
Total for Object 2002									3,970.08	3,970.08	0.00
2091	Accts Payable - Staledated Cks										
02/28/2023	FEBRUARY 2023 STALE DATES	JE022200056	CALIFORNIA	JCK022823	N/A..N/A		01118884	JE	0.00	24.68	24.68
Total for Object 2091									0.00	24.68	24.68
4010	Current Secured Taxes										
02/01/2023	TAX NEUTRALITY	TX022200001		JKM022823	N/A..N/A			JE	0.00	1.15	1.15
Total for Object 4010									0.00	1.15	1.15
4679	Charges for Current Services										
02/15/2023	MURPHYS CEMETER 2/15/23	00133043		C021523	DP234			CR	0.00	700.00	700.00
Total for Object 4679									0.00	700.00	700.00
5001	Salaries/Wages - Permanent										
02/01/2023	WETZEL, ROBERT net pay 1/31	234013123		OH173884	0041960		01125547	OH	548.70	0.00	548.70
02/17/2023	WETZEL, ROBERT net pay 2/15	234021623		OH174152	0041960		01126303	OH	548.70	0.00	548.70
Total for Object 5001									1,097.40	0.00	1,097.40
5121	Communications										
02/01/2023	AT AND T MOBILI ACCT	234013123		OH173899	0022570		01125549	OH	91.59	0.00	91.59
02/13/2023	AT AND T ACCT 248 134-2387 33	234021023		OH174072	0007950		01126039	OH	4.77	0.00	4.77
Total for Object 5121									96.36	0.00	96.36
5201	Maint of Buildings/Grounds										
02/13/2023	CALIFORNIA WAST ACCT 05-	234021023		OH174072	W004470		01126040	OH	56.79	0.00	56.79
02/13/2023	ELLIOTT, MAUREE TOOL	234021023		OH174072	0041154		01126041	OH	92.10	0.00	92.10

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
02/22/2023	ANGELS PEST CON ACCT	0135711		OH174182	0006718		01126425	OH	2,600.00	0.00	2,600.00
				Total for Object 5201					2,748.89	0.00	2,748.89
5243	Office Expense - Postage										
02/28/2023	02/2023 SPEC. DIST POSTAGE	JE022200068		JTR022823CN/A..N/A				JE	5.20	0.00	5.20
				Total for Object 5243					5.20	0.00	5.20
5501	Utilities										
02/17/2023	PG AND E ACCT 3715456521-4	234021623		OH174154	0004416		01126305	OH	27.43	0.00	27.43
				Total for Object 5501					27.43	0.00	27.43
				Total for Org Key 23400010					7,945.36	4,695.91	3,249.45
23410000	Murphy Cemetery Endowment										
1006	Cash in Treasury										
02/15/2023	AutoID: C021523 Job: 2960636	TTLCR		C021523	N/A..N/A			CR	400.00	0.00	400.00
				Total for Object 1006					400.00	0.00	400.00
				Total for Org Key 23410000					400.00	0.00	400.00
23410010	Murphy Cemetary Endowment										
4712	Other Revenue										
02/15/2023	MURPHYS CEMETER 2/15/23	00133043		C021523	DP234			CR	0.00	400.00	400.00
				Total for Object 4712					0.00	400.00	400.00
				Total for Org Key 23410010					0.00	400.00	-400.00
				Grand Total					10,425.79	10,425.79	0.00