



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: Wednesday June 21, 2023

SUBJ: May 2023 is closed

Some important reminders:

- The deadline for accounts payable for the 2022-23 fiscal year is Friday, June 23, 2022. Anything submitted after that date might be paid in the next fiscal year and will need to have an invoice date of July 1, 2023 or later.
- Annual Signature Authorization Forms were **due Friday, 6/16/2023** to have in place for 7/1/2023 to ensure bills are paid for 23/24 expenditures.
- **Use 7/1/2023 as your invoice date for claims that are budgeted for 2023/24.**
- Please recall that July 1st will have ZERO cash. Until this office closes 2022/23, we will not be able to roll assets, liabilities, or fund balances from 6/30/2023. To determine where your cash position is, please continue to run the balance sheet from 6/30/2023 and factor in the 2023/24 revenue and expenses that will be posting starting July 1. Additionally, our staff can always assist with that analysis, if needed.
- Submit district audited financial statements, per GC26909, as soon as possible. Our office will not be able to prepare and submit any reports to the State Controller's Office on your behalf unless we have your most current statement.

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

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2023**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	376,262.35
Total Assets		\$376,262.35
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		\$24.68
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	131,878.81
3040	Reserve - General	203,522.00
Total Fund Balance		\$335,400.81
Year-to-Date Revenues		\$72,796.36
Year-to-Date Expenditures		\$31,959.50
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$376,237.67
Total Liabilities and Fund Equity		\$376,262.35

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

As of 5/31/2023

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	61,319.09	113.91	0.18 %
4013	SB2557 Reduction	(1,155.00)	0.00	(1,150.52)	(4.48)	0.38 %
4015	Unitary Taxes	2,006.00	0.00	2,060.41	(54.41)	-2.71 %
4017	Suppl Current Secured Taxes	1,009.00	0.00	1,233.93	(224.93)	-22.29 %
4020	Current Unsecured Taxes	590.00	0.00	617.74	(27.74)	-4.70 %
4027	Suppl Current Unsecured Taxes	59.00	0.00	50.81	8.19	13.88 %
4040	Prior Unsecured Taxes	85.00	0.00	23.96	61.04	71.81 %
4465	State Timber Tax	0.00	0.00	2.20	(2.20)	0.00 %
Total Taxes		64,027.00	0.00	64,157.62	(130.62)	-0.20
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	4,000.00	0.00	3,654.69	345.31	8.63 %
Total Revenue From Use of Money/ Propert		4,000.00	0.00	3,654.69	345.31	8.63
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	516.00	0.00	488.08	27.92	5.41 %
Total Intergovernmental Revenue- State		516.00	0.00	488.08	27.92	5.41
<u>Charges for Services</u>						
4679	Charges for Current Services	2,000.00	0.00	4,200.00	(2,200.00)	-110.00 %
Total Charges for Services		2,000.00	0.00	4,200.00	(2,200.00)	-110.00
<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	72,796.36	(1,953.36)	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	14,344.92	5,655.08	28.27 %
5051	Social Security (OASDI)	1,250.00	0.00	951.32	298.68	23.89 %
5053	Medicare	300.00	0.00	222.46	77.54	25.84 %
Total Salaries and Employee Benefits		21,550.00	0.00	15,518.70	6,031.30	27.98
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	1,028.65	221.35	17.70 %
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	190.62	59.38	23.75 %
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	6,847.87	50,227.13	88.00 %
5241	Office Expense	1,250.00	0.00	492.10	757.90	60.63 %
5243	Office Expense - Postage	85.00	0.00	44.38	40.62	47.78 %
5271	Prof and Specialized Services	11,450.00	0.00	7,233.75	4,216.25	36.82 %
5501	Utilities	900.00	0.00	537.07	362.93	40.32 %

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

As of 5/31/2023

Fiscal Year: 2022

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies		72,660.00	0.00	16,395.91	56,264.09	77.43
<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	31,959.50	62,745.97	
Total Revenue		70,843.00	0.00	72,796.36	(1,953.36)	
Total Expenses		94,705.47	0.00	31,959.50	62,745.97	
Key Total for	23400010	(23,862.47)	0.00	40,836.86	(64,699.33)	

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

As of 5/31/2023

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	2,225.00	(2,225.00)	0.00 %
Total Misc. Revenue		0.00	0.00	2,225.00	(2,225.00)	0.00
	Total Revenue	0.00	0.00	2,225.00	(2,225.00)	
	Total Revenue	0.00	0.00	2,225.00	(2,225.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	2,225.00	(2,225.00)	

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

As of 5/31/2023

Fiscal Year: 2022

	Budget Version-	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	875.96	(875.96)	0.00 %
Total Revenue From Use of Money/ Propert		0.00	0.00	875.96	(875.96)	0.00
Total Revenue		0.00	0.00	875.96	(875.96)	
Total Revenue		0.00	0.00	875.96	(875.96)	
Total Expenses		0.00	0.00	0.00	0.00	
Key Total for	23420010	0.00	0.00	875.96	(875.96)	

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2023

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	70,843.00	0.00	75,897.32	(5,054.32)	
Report Expenses	94,705.47	0.00	31,959.50	62,745.97	
REPORT TOTAL	(23,862.47)	0.00	43,937.82	(67,800.29)	

**County of Calaveras
GL Transaction Report**

5/1/2023 through 5/31/2023

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											
05/03/2023	AutoID: JJF05032 Job: 3012104	JE05001122T		JJF050323A	N/A..N/A			JE	0.00	599.24	(599.24)	
05/05/2023	AutoID:CANCELLED Job:3014580	TTLBK		CANCELLEN/A..N/A				BK	0.00	12.27	(12.27)	
05/15/2023	AutoID:CANCELLED Job:3020133	TTLBK		CANCELLEN/A..N/A				BK	0.00	118.78	(118.78)	
05/16/2023	AutoID:CANCELLED Job:3021206	TTLBK		CANCELLEN/A..N/A				BK	0.00	4.41	(4.41)	
05/17/2023	AutoID: JJF05006 Job: 3021370	JE05006422T		JJF05006422N/A..N/A				JE	0.00	647.40	(647.40)	
05/17/2023	AutoID:CANCELLED Job:3022122	TTLBK		CANCELLEN/A..N/A				BK	0.00	81.94	(81.94)	
05/22/2023	AutoID: JJF05222 Job: 3023259	JE05008222T		JJF052223T N/A..N/A				JE	0.00	68.22	(68.22)	
05/25/2023	AutoID:CANCELLED Job:302701	TTLBK		CANCELLEN/A..N/A				BK	0.00	24.68	(24.68)	
05/26/2023	AutoID:CANCELLED Job:3027667	TTLBK		CANCELLEN/A..N/A				BK	0.00	25.90	(25.90)	
05/31/2023	AutoID: JTR05312 Job: 3030902	JE052200089		JTR053123DN/A..N/A				JE	0.00	3.25	(3.25)	
05/31/2023	AutoID: JKM05312 Job: 3032035	TX052200005		JKM053123 N/A..N/A				JE	73.23	0.00	73.23	
				Total for Object 1006						73.23	1,586.09	(1,512.86)
	1007 Outstanding Checks											
05/03/2023	AutoID:OH175192 Job:3011974	TTLOH		OH175192	N/A..N/A			OH	0.00	599.24	(599.24)	
05/03/2023	5/3/2023 AP EFT	JE05001122T		JJF050323A	N/A..N/A			JE	599.24	0.00	599.24	
05/05/2023	AutoID:CANCELLED Job:3014580	TTLBK		CANCELLEN/A..N/A				BK	12.27	0.00	12.27	
05/08/2023	AutoID:OH175270 Job:3014504	TTLOH		OH175270	N/A..N/A			OH	0.00	118.78	(118.78)	
05/10/2023	AutoID:OH175295 Job:3016669	TTLOH		OH175295	N/A..N/A			OH	0.00	86.35	(86.35)	
05/11/2023	AutoID:OH175335 Job:3017657	TTLOH		OH175335	N/A..N/A			OH	0.00	24.68	(24.68)	
05/15/2023	AutoID:CANCELLED Job:3020133	TTLBK		CANCELLEN/A..N/A				BK	118.78	0.00	118.78	
05/16/2023	AutoID:CANCELLED Job:3021206	TTLBK		CANCELLEN/A..N/A				BK	4.41	0.00	4.41	
05/17/2023	5/17/2023 AP EFT	JE05006422T		JJF05006422N/A..N/A				JE	647.40	0.00	647.40	
05/17/2023	AutoID:OH175404 Job:3021181	TTLOH		OH175404	N/A..N/A			OH	0.00	647.40	(647.40)	
05/17/2023	AutoID:CANCELLED Job:3022122	TTLBK		CANCELLEN/A..N/A				BK	81.94	0.00	81.94	
05/22/2023	AutoID:OH175460 Job:3023180	TTLOH		OH175460	N/A..N/A			OH	0.00	68.22	(68.22)	

**County of Calaveras
GL Transaction Report**

5/1/2023 through 5/31/2023

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
05/22/2023	5/22/2022 AP EFT	JE05008222T		JJF052223T	N/A..N/A			JE	68.22	0.00	68.22
05/23/2023	AutoID:OH175489 Job:3023856	TTLOH		OH175489	N/A..N/A			OH	0.00	25.90	(25.90)
05/25/2023	AutoID:CANCELLED Job:302701	TTLBK		CANCELLEN/A..N/A				BK	24.68	0.00	24.68
05/26/2023	AutoID:CANCELLED Job:3027667	TTLBK		CANCELLEN/A..N/A				BK	25.90	0.00	25.90
Total for Object 1007									1,582.84	1,570.57	12.27
Total for Org Key 23400000									1,656.07	3,156.66	-1,500.59
23400010	Murphys Cemetery										
2002	Accounts Payable										
05/03/2023	AutoID:OH175192 Job:3011974	TTLOH		OH175192	N/A..N/A			OH	599.24	0.00	(599.24)
05/03/2023	AutoID:OH175192 Job:3011881	TTLOH		OH175192	N/A..N/A			OH	0.00	599.24	599.24
05/08/2023	AutoID:OH175270 Job:3014504	TTLOH		OH175270	N/A..N/A			OH	118.78	0.00	(118.78)
05/08/2023	AutoID:OH175270 Job:3014402	TTLOH		OH175270	N/A..N/A			OH	0.00	118.78	118.78
05/10/2023	AutoID:OH175295 Job:3016446	TTLOH		OH175295	N/A..N/A			OH	0.00	86.35	86.35
05/10/2023	AutoID:OH175295 Job:3016669	TTLOH		OH175295	N/A..N/A			OH	86.35	0.00	(86.35)
05/11/2023	AutoID:OH175335 Job:3017657	TTLOH		OH175335	N/A..N/A			OH	24.68	0.00	(24.68)
05/11/2023	AutoID:OH175335 Job:3017436	TTLOH		OH175335	N/A..N/A			OH	0.00	24.68	24.68
05/17/2023	AutoID:OH175404 Job:3020547	TTLOH		OH175404	N/A..N/A			OH	0.00	647.40	647.40
05/17/2023	AutoID:OH175404 Job:3021181	TTLOH		OH175404	N/A..N/A			OH	647.40	0.00	(647.40)
05/22/2023	AutoID:OH175460 Job:3023166	TTLOH		OH175460	N/A..N/A			OH	0.00	68.22	68.22
05/22/2023	AutoID:OH175460 Job:3023180	TTLOH		OH175460	N/A..N/A			OH	68.22	0.00	(68.22)
05/23/2023	AutoID:OH175489 Job:3023856	TTLOH		OH175489	N/A..N/A			OH	25.90	0.00	(25.90)
05/23/2023	AutoID:OH175489 Job:3023820	TTLOH		OH175489	N/A..N/A			OH	0.00	25.90	25.90
Total for Object 2002									1,570.57	1,570.57	0.00
4463	State Homeowners Prop Tax Rel										
05/31/2023	HOPTR 15%	TX052200005		JKM053123	N/A..N/A			JE	0.00	73.23	73.23
Total for Object 4463									0.00	73.23	73.23
5001	Salaries/Wages - Permanent										
05/03/2023	GARRISON, JEFFR net pay 4/30	23405223		OH175192	W011952		00025284	OH	599.24	0.00	599.24

**County of Calaveras
GL Transaction Report**

5/1/2023 through 5/31/2023

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
05/17/2023	GARRISON, JEFFR net pay 5/15	234051623		OH175404	W011952		00025424	OH	647.40	0.00	647.40
				Total for Object 5001					1,246.64	0.00	1,246.64
	5121 Communications										
05/10/2023	AT AND T ACCT 248 134-2387 33	B405823		OH175295	0007950		01129714	OH	4.41	0.00	4.41
05/10/2023	AT AND T MOBILI ACCT	23405823		OH175295	0022570		01129713	OH	81.94	0.00	81.94
				Total for Object 5121					86.35	0.00	86.35
	5201 Maint of Buildings/Grounds										
05/08/2023	WE'RE INC. MURPHYS	838640		OH175270	0015143		01129546	OH	118.78	0.00	118.78
05/11/2023	CALIFORNIA WAST ACCT 05-	234051023		OH175335	W004470		01129792	OH	24.68	0.00	24.68
05/22/2023	GARRISON, JEFFR IWM	234051923		OH175460	W011952		00025465	OH	6.00	0.00	6.00
05/22/2023	GARRISON, JEFFR MILEAGE	234051923		OH175460	W011952		00025465	OH	62.22	0.00	62.22
				Total for Object 5201					211.68	0.00	211.68
	5243 Office Expense - Postage										
05/31/2023	5/2023 SPEC. DIST POSTAGE	JE052200089		JTR053123DN/A..N/A				JE	3.25	0.00	3.25
				Total for Object 5243					3.25	0.00	3.25
	5501 Utilities										
05/23/2023	PG AND E ACCT 3715456521-4	234051223		OH175489	0004416		01130245	OH	25.90	0.00	25.90
				Total for Object 5501					25.90	0.00	25.90
				Total for Org Key 23400010					3,144.39	1,643.80	1,500.59
							Grand Total		4,800.46	4,800.46	0.00