



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: Tuesday, September 13, 2022

SUBJ: August 2022 is closed

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

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 8/31/2022**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	331,772.48
1007	Outstanding Checks	(82.17)
Total Assets		\$331,690.31
<u>Liabilities</u>		
Total Liabilities		\$0.00
<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		\$0.00
Year-to-Date Expenditures		\$3,710.50
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$331,690.31
 Total Liabilities and Fund Equity		\$331,690.31

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 8/31/2022**

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	8,354.53
Total Assets		<u>\$8,354.53</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	8,354.53
Total Fund Balance		<u>\$8,354.53</u>
Year-to-Date Revenues		\$0.00
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>\$8,354.53</u>
 Total Liabilities and Fund Equity		 <u>\$8,354.53</u>

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

As of 8/31/2022

Fiscal Year: 2022

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	2340010	Murphys Cemetery					
<u>Taxes</u>							
4010	Current Secured Taxes		58,956.00	0.00	0.00	58,956.00	100.00 %
4013	SB2557 Reduction		(926.00)	0.00	0.00	(926.00)	100.00 %
4015	Unitary Taxes		1,833.00	0.00	0.00	1,833.00	100.00 %
4017	Suppl Current Secured Taxes		620.00	0.00	0.00	620.00	100.00 %
4020	Current Unsecured Taxes		703.00	0.00	0.00	703.00	100.00 %
4027	Suppl Current Unsecured Taxes		35.00	0.00	0.00	35.00	100.00 %
4040	Prior Unsecured Taxes		80.00	0.00	0.00	80.00	100.00 %
Total Taxes			61,301.00	0.00	0.00	61,301.00	100.00
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		3,500.00	0.00	0.00	3,500.00	100.00 %
Total Revenue From Use of Money/ Propert			3,500.00	0.00	0.00	3,500.00	100.00
<u>Intergovernmental Revenue- State</u>							
4463	State Homeowners Prop Tax Rel		529.00	0.00	0.00	529.00	100.00 %
Total Intergovernmental Revenue- State			529.00	0.00	0.00	529.00	100.00
<u>Charges for Services</u>							
4679	Charges for Current Services		1,850.00	0.00	0.00	1,850.00	100.00 %
Total Charges for Services			1,850.00	0.00	0.00	1,850.00	100.00
<u>Misc. Revenue</u>							
4708	Refund - Miscellaneous		450.00	0.00	0.00	450.00	100.00 %
Total Misc. Revenue			450.00	0.00	0.00	450.00	100.00
Total Revenue			67,630.00	0.00	0.00	67,630.00	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	2,577.77	15,422.23	85.67 %
5051	Social Security (OASDI)		1,250.00	0.00	230.76	1,019.24	81.53 %
5053	Medicare		300.00	0.00	53.96	246.04	82.01 %
Total Salaries and Employee Benefits			19,550.00	0.00	2,862.49	16,687.51	85.35
<u>Services and Supplies</u>							
5121	Communications		1,500.00	0.00	192.13	1,307.87	87.19 %
5153	Insurance - Workers' Comp		7,000.00	0.00	0.00	7,000.00	100.00 %
5159	Insurance - Unemployment		250.00	0.00	59.55	190.45	76.18 %
5160	Insurance - Liability Exp		3,500.00	0.00	0.00	3,500.00	100.00 %
5181	Maintenance of Equipment		850.00	0.00	0.00	850.00	100.00 %
5201	Maint of Buildings/Grounds		68,400.00	0.00	239.87	68,160.13	99.64 %
5241	Office Expense		1,135.00	0.00	4.60	1,130.40	99.59 %
5243	Office Expense - Postage		85.00	0.00	7.54	77.46	91.12 %
5271	Prof and Specialized Services		1,700.00	0.00	146.25	1,553.75	91.39 %
5501	Utilities		1,050.00	0.00	198.07	851.93	81.13 %
Total Services and Supplies			85,470.00	0.00	848.01	84,621.99	99.00
<u>Other Charges</u>							
5612	Refunds		450.00	0.00	0.00	450.00	100.00 %

County of Calaveras
Budget and Actuals by Budget Class

As of 8/31/2022

Fiscal Year: 2022

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment		49.00	0.00	0.00	49.00	100.00 %
Total Other Charges			499.00	0.00	0.00	499.00	100.00
Total Expenses			<u>105,519.00</u>	<u>0.00</u>	<u>3,710.50</u>	<u>101,808.50</u>	
Total Revenue			67,630.00	0.00	0.00	67,630.00	
Total Expenses			<u>105,519.00</u>	<u>0.00</u>	<u>3,710.50</u>	<u>101,808.50</u>	
Key Total for	23400010		<u>(37,889.00)</u>	<u>0.00</u>	<u>(3,710.50)</u>	<u>(34,178.50)</u>	

County of Calaveras
Budget and Actuals by Budget Class

As of 8/31/2022

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	67,630.00	0.00	0.00	67,630.00	
Report Expenses	105,519.00	0.00	3,710.50	101,808.50	
REPORT TOTAL	<u>(37,889.00)</u>	<u>0.00</u>	<u>(3,710.50)</u>	<u>(34,178.50)</u>	

County of Calaveras
GL Transaction Report
8/1/2022 through 8/31/2022

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											
08/02/2022	AutoID: JJF08022 Job: 2836951	JE08000722T		JJF080222A	N/A..N/A			JE	0.00	541.67	(541.67)	
08/03/2022	AutoID:CANCELLED Job:283850	TTLBK		CANCELLE	N/A..N/A			BK	0.00	7.75	(7.75)	
08/03/2022	AutoID:CANCELLED Job:283850	TTLBK		CANCELLE	N/A..N/A			BK	0.00	4.60	(4.60)	
08/05/2022	AutoID: JJF08052 Job: 2839499	JE08002322T		JJF080522A	N/A..N/A			JE	0.00	13.13	(13.13)	
08/10/2022	AutoID:CANCELLED Job:284305	TTLBK		CANCELLE	N/A..N/A			BK	0.00	91.73	(91.73)	
08/15/2022	AutoID: JJF08152 Job: 2844161	JE08006222T		JJF081522A	N/A..N/A			JE	0.00	557.92	(557.92)	
08/16/2022	AutoID:CANCELLED Job:284571	TTLBK		CANCELLE	N/A..N/A			BK	0.00	4.76	(4.76)	
08/22/2022	AutoID:CANCELLED Job:284922	TTLBK		CANCELLE	N/A..N/A			BK	0.00	67.00	(67.00)	
08/23/2022	AutoID:CANCELLED Job:285014	TTLBK		CANCELLE	N/A..N/A			BK	0.00	32.44	(32.44)	
08/31/2022	AutoID: JKM08312 Job: 2861939	JE082200077		JKM083122	N/A..N/A			JE	0.00	3.48	(3.48)	
				Total for Object 1006						0.00	1,324.48	(1,324.48)
1007	Outstanding Checks											
08/02/2022	8/2/2022 AP EFT	JE08000722T		JJF080222A	N/A..N/A			JE	541.67	0.00	541.67	
08/02/2022	AutoID:OH171449 Job:2836868	TTLOH		OH171449	N/A..N/A			OH	0.00	541.67	(541.67)	
08/03/2022	AutoID:CANCELLED Job:283850	TTLBK		CANCELLE	N/A..N/A			BK	7.75	0.00	7.75	
08/03/2022	AutoID:CANCELLED Job:283850	TTLBK		CANCELLE	N/A..N/A			BK	4.60	0.00	4.60	
08/05/2022	8/5/2022 AP EFT	JE08002322T		JJF080522A	N/A..N/A			JE	13.13	0.00	13.13	
08/05/2022	AutoID:OH171514 Job:2839342	TTLOH		OH171514	N/A..N/A			OH	0.00	91.73	(91.73)	
08/05/2022	AutoID:OH171512 Job:2839342	TTLOH		OH171512	N/A..N/A			OH	0.00	13.13	(13.13)	
08/10/2022	AutoID:CANCELLED Job:284305	TTLBK		CANCELLE	N/A..N/A			BK	91.73	0.00	91.73	
08/10/2022	AutoID:OH171558 Job:2842334	TTLOH		OH171558	N/A..N/A			OH	0.00	67.00	(67.00)	
08/11/2022	AutoID:OH171589 Job:2843056	TTLOH		OH171589	N/A..N/A			OH	0.00	29.44	(29.44)	
08/15/2022	AutoID:OH171632 Job:2844143	TTLOH		OH171632	N/A..N/A			OH	0.00	557.92	(557.92)	
08/15/2022	8/15/2022 AP EFT	JE08006222T		JJF081522A	N/A..N/A			JE	557.92	0.00	557.92	

**County of Calaveras
GL Transaction Report**

8/1/2022 through 8/31/2022

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
08/16/2022	AutoID:CANCELLED Job:284571	TTLBK		CANCELLE	N/A..N/A			BK	4.76	0.00	4.76
08/17/2022	AutoID:OH171654 Job:2845700	TTLOH		OH171654	N/A..N/A			OH	0.00	57.49	(57.49)
08/19/2022	AutoID:OH171712 Job:2847243	TTLOH		OH171712	N/A..N/A			OH	0.00	32.44	(32.44)
08/22/2022	AutoID:CANCELLED Job:284922	TTLBK		CANCELLE	N/A..N/A			BK	67.00	0.00	67.00
08/23/2022	AutoID:CANCELLED Job:285014	TTLBK		CANCELLE	N/A..N/A			BK	32.44	0.00	32.44
Total for Object 1007									1,321.00	1,390.82	(69.82)
Total for Org Key 23400000									1,321.00	2,715.30	-1,394.30
23400010	Murphys Cemetery										
2002	Accounts Payable										
08/02/2022	AutoID:OH171449 Job:2836868	TTLOH		OH171449	N/A..N/A			OH	541.67	0.00	(541.67)
08/02/2022	AutoID:OH171449 Job:2836606	TTLOH		OH171449	N/A..N/A			OH	0.00	541.67	541.67
08/05/2022	AutoID:OH171512 Job:2839342	TTLOH		OH171512	N/A..N/A			OH	13.13	0.00	(13.13)
08/05/2022	AutoID:OH171514 Job:2839342	TTLOH		OH171514	N/A..N/A			OH	91.73	0.00	(91.73)
08/05/2022	AutoID:OH171514 Job:2839159	TTLOH		OH171514	N/A..N/A			OH	0.00	91.73	91.73
08/05/2022	AutoID:OH171512 Job:2839157	TTLOH		OH171512	N/A..N/A			OH	0.00	13.13	13.13
08/10/2022	AutoID:OH171558 Job:2842074	TTLOH		OH171558	N/A..N/A			OH	0.00	67.00	67.00
08/10/2022	AutoID:OH171558 Job:2842334	TTLOH		OH171558	N/A..N/A			OH	67.00	0.00	(67.00)
08/11/2022	AutoID:OH171589 Job:2843056	TTLOH		OH171589	N/A..N/A			OH	29.44	0.00	(29.44)
08/11/2022	AutoID:OH171589 Job:2842966	TTLOH		OH171589	N/A..N/A			OH	0.00	29.44	29.44
08/15/2022	AutoID:OH171632 Job:2844087	TTLOH		OH171632	N/A..N/A			OH	0.00	557.92	557.92
08/15/2022	AutoID:OH171632 Job:2844143	TTLOH		OH171632	N/A..N/A			OH	557.92	0.00	(557.92)
08/17/2022	AutoID:OH171654 Job:2845700	TTLOH		OH171654	N/A..N/A			OH	57.49	0.00	(57.49)
08/17/2022	AutoID:OH171654 Job:2845598	TTLOH		OH171654	N/A..N/A			OH	0.00	57.49	57.49
08/19/2022	AutoID:OH171712 Job:2847082	TTLOH		OH171712	N/A..N/A			OH	0.00	32.44	32.44
08/19/2022	AutoID:OH171712 Job:2847243	TTLOH		OH171712	N/A..N/A			OH	32.44	0.00	(32.44)
Total for Object 2002									1,390.82	1,390.82	0.00

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5001 Salaries/Wages - Permanent											
08/02/2022	GARRISON, JEFFR net pay 7/31	23408122		OH171449	W011952		00023162	OH	541.67	0.00	541.67
08/15/2022	GARRISON, JEFFR net pay 8/15	234081322		OH171632	W011952		00023258	OH	557.92	0.00	557.92
08/17/2022	WETZEL, ROBERT net pay 8/15	234081622		OH171654	0041960		01119093	OH	57.49	0.00	57.49
Total for Object 5001									1,157.08	0.00	1,157.08
5121 Communications											
08/05/2022	AT AND T MOBILI ACCT# 28726	2340080422		OH171514	0022570		01118657	OH	91.73	0.00	91.73
08/11/2022	AT AND T ACCT# 248 134-2387	2340080122		OH171589	0007950		01118883	OH	4.76	0.00	4.76
Total for Object 5121									96.49	0.00	96.49
5201 Maint of Buildings/Grounds											
08/05/2022	GARRISON, JEFFR MILEAGE RI	2340080222		OH171512	W011952		00023212	OH	13.13	0.00	13.13
08/11/2022	CALIFORNIA WAST ACCT# 05-(2340080922		OH171589	W004470		01118884	OH	24.68	0.00	24.68
Total for Object 5201									37.81	0.00	37.81
5243 Office Expense - Postage											
08/31/2022	08/2022 SPEC. DIST POSTAGE	JE082200077		JKM083122	N/A..N/A			JE	3.48	0.00	3.48
Total for Object 5243									3.48	0.00	3.48
5501 Utilities											
08/10/2022	UNION PUBLIC UT ACCT# 0058	2340073122		OH171558	0013672		01118809	OH	67.00	0.00	67.00
08/19/2022	PG AND E ACCT# 3715456521-4	2340081722		OH171712	0004416		01119172	OH	32.44	0.00	32.44
Total for Object 5501									99.44	0.00	99.44
Total for Org Key 23400010									2,785.12	1,390.82	1,394.30
Grand Total									4,106.12	4,106.12	0.00