



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: Friday, September 10, 2021

SUBJ: July 2021 is closed

The LAFCO Assessment amounts have changed, see attached.

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

**County of Calaveras
Special District Assessment for LAFCO
Fiscal Year 2021-22**

Org Key	District Name	Revenue per District (1)	Percent of Total Revenue	District Share of FY 2020-21 LAFCO Budget*
23100010	Altaville Cemetery	107,229	0.0025074384	75.96
22100010	Altaville-Melones Fire Protection	558,521	0.0130604316	395.66
26100010	Angels Camp Veterans Memorial	115,290	0.0026959365	81.67
22030010	Calaveras Consolidated	660,063	0.0154348855	467.59
27100010	Calaveras County Water	18,825,132	0.4402060969	13,335.85
24100010	Calaveras Public Utility	2,026,783	0.0473942086	1,435.79
22010010	Central Calaveras Fire & Rescue	928,457	0.0217109995	657.73
21840010	Circle XX Community Service	58,000	0.0013562696	41.09
21820010	Copper Cove Rocky Road	197,390	0.0046157595	139.83
23200010	Copperopolis Cemetery	13,256	0.0003099777	9.39
22200010	Copperopolis Fire Protection	1,684,899	0.0393996075	1,193.59
22900010	Ebbetts Pass Fire Protection	4,534,979	0.1060457587	3,212.61
26200010	Ebbetts Pass Veterans Memorial	69,441	0.0016238054	49.19
26300010	Jenny Lind Veterans Memorial	215,992	0.0050507479	153.01
21810010	Lynn Park Acres Community	7,525	0.0001759643	5.33
21890010	Middle River Community Service	14,156	0.0003310233	10.03
27200010	Mark Twain Hospital (2)	0	0.0000000000	0.00
23300010	Mokelumne Hill Cemetery	15,272	0.0003571198	10.82
22400010	Mokelumne Hill Fire Protection	219,355	0.0051293881	155.39
25200010	Mokelumne Hill Sanitary	313,170	0.0073231541	221.85
26400010	Mokelumne Hill Veterans Memorial	49,802	0.0011645679	35.28
23400010	Murphys Cemetery	68,503	0.0016018713	48.53
22500010	Murphys Fire	1,436,273	0.0335857476	1,017.47
25300010	Murphys Sanitary	1,037,085	0.0242511521	734.68
23500010	Railroad Flat Cemetery	6,068	0.0001418939	4.30
21880010	Saddle Creek Community Service	999,929	0.0233822978	708.36
23600010	San Andreas Cemetery	37,903	0.0008863222	26.85
22700010	San Andreas Fire	648,654	0.0151680979	459.51
27300010	San Andreas Recreation & Park	65,899	0.0015409795	46.68
25400010	San Andreas Sanitary	4,163,207	0.0973522578	2,949.24
26500010	San Andreas Veterans Memorial	2,009	0.0000469784	1.42
21830010	Three Cent Flat Community	3,169	0.0000741038	2.24
24200010	Union Public Utility	2,099,925	0.0491045581	1,487.60
23800010	Vallecito Cemetery	15,809	0.0003696770	11.20
24300010	Valley Springs Public Utility	713,090	0.0166748666	505.16
28010010	Wallace Community	73,854	0.0017269988	52.32
23900010	West Point Cemetery	38,033	0.0008893621	26.94
22800010	West Point Fire	728,933	0.0170453387	516.38
26600010	West Point Veterans Memorial	11,305	0.0002643556	8.01
Totals		\$42,764,360	1.0000000000	\$30,294.55

*Amount to be apportioned to Districts

30,294.57

(1) Source: State of California Special District Annual Report FY 2018-19

(2) Source: Office of Statewide Health Planning and Development 2019

Compiled by Office of Auditor-Controller

04/09/21

County of Calaveras
 General Ledger Summary
 Balance Sheet Accounts
 As of 7/31/2021

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	309,977.56
1007	Outstanding Checks	(28.34)
Total Assets		\$309,949.22
 <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		
		\$0.00
 Year-to-Date Expenditures		
		\$11,253.38
 Year-to-Date Transfers In		
		\$0.00
 Year-to-Date Transfers Out		
		\$0.00
 Year-to-Date Clearing Accounts		
		\$0.00
Total Fund Equity		\$309,949.22
Total Liabilities and Fund Equity		\$309,949.22

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 7/31/2021

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	68,207.00
Total Assets		\$68,207.00
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	68,207.00
Total Fund Balance		\$68,207.00
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		\$0.00
Total Fund Equity		\$68,207.00
Total Liabilities and Fund Equity		\$68,207.00

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 7/31/2021

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	7,666.47
Total Assets		\$7,666.47
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	7,666.47
Total Fund Balance		\$7,666.47
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		\$0.00
Total Fund Equity		\$7,666.47
Total Liabilities and Fund Equity		\$7,666.47

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

As of 7/31/2021

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		57,060.00	0.00	0.00	57,060.00	100.00 %
4013	SB2557 Reduction		(1,066.00)	0.00	0.00	(1,066.00)	100.00 %
4015	Unitary Taxes		742.00	0.00	0.00	742.00	100.00 %
4017	Suppl Current Secured Taxes		776.00	0.00	0.00	776.00	100.00 %
4020	Current Unsecured Taxes		942.00	0.00	0.00	942.00	100.00 %
4027	Suppl Current Unsecured Taxes		37.00	0.00	0.00	37.00	100.00 %
4040	Prior Unsecured Taxes		56.00	0.00	0.00	56.00	100.00 %
Total Taxes			58,547.00	0.00	0.00	58,547.00	100.00
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		2,000.00	0.00	0.00	2,000.00	100.00 %
Total Revenue From Use of Money/ Propert			2,000.00	0.00	0.00	2,000.00	100.00
<u>Intergovernmental Revenue- State</u>							
4463	State Homeowners Prop Tax Rel		570.00	0.00	0.00	570.00	100.00 %
Total Intergovernmental Revenue- State			570.00	0.00	0.00	570.00	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		404.00	0.00	0.00	404.00	100.00 %
Total Misc. Revenue			404.00	0.00	0.00	404.00	100.00
Total Revenue			63,371.00	0.00	0.00	63,371.00	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	1,273.47	16,726.53	92.92 %
5051	Social Security (OASDI)		1,250.00	0.00	198.37	1,051.63	84.13 %
5053	Medicare		300.00	0.00	46.39	253.61	84.53 %
Total Salaries and Employee Benefits			19,550.00	0.00	1,518.23	18,031.77	92.23
<u>Services and Supplies</u>							
5121	Communications		1,000.00	0.00	85.84	914.16	91.41 %
5153	Insurance - Workers' Comp		8,000.00	0.00	5,903.14	2,096.86	26.21 %
5159	Insurance - Unemployment		200.00	0.00	51.19	148.81	74.40 %
5160	Insurance - Liability Exp		3,000.00	0.00	3,251.75	(251.75)	-8.39 %
5181	Maintenance of Equipment		850.00	0.00	0.00	850.00	100.00 %
5201	Maint of Buildings/Grounds		18,300.00	0.00	159.45	18,140.55	99.12 %
5241	Office Expense		3,535.00	0.00	0.00	3,535.00	100.00 %
5243	Office Expense - Postage		85.00	0.00	3.92	81.08	95.38 %
5271	Prof and Specialized Services		1,800.00	0.00	136.50	1,663.50	92.41 %
5501	Utilities		1,320.00	0.00	95.34	1,224.66	92.77 %
Total Services and Supplies			38,090.00	0.00	9,687.13	28,402.87	74.56
<u>Other Charges</u>							
5612	Refunds		900.00	0.00	0.00	900.00	100.00 %

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

As of 7/31/2021

Fiscal Year: 2021

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment	47.00	0.00	48.02	(1.02)	-2.17 %
Total Other Charges		947.00	0.00	48.02	898.98	94.92
Total Expenses		58,587.00	0.00	11,253.38	47,333.62	
Total Revenue		63,371.00	0.00	0.00	63,371.00	
Total Expenses		58,587.00	0.00	11,253.38	47,333.62	
Key Total for	23400010	4,784.00	0.00	(11,253.38)	16,037.38	

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

As of 7/31/2021

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	0.00	0.00	0.00 %
Total Misc. Revenue		0.00	0.00	0.00	0.00	0.00
	Total Revenue	0.00	0.00	0.00	0.00	
	Total Revenue	0.00	0.00	0.00	0.00	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	0.00	0.00	

**County of Calaveras
GL Transaction Report**

7/1/2021 through 7/31/2021

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	PO#	Contract	Check No	Sub ID	Debit	Credit	Net
07/20/21	AutoID:OH166196 Job:2615519	TTLOH		OH166196	N/A..N/A				OH	0.00	136.50	(136.50)
07/20/21	7.20.21 AP EFT TA	JE07008521T		JMO07202	N/A..N/A				JE	136.50	0.00	136.50
07/21/21	AutoID:OH166218 Job:2616620	TTLOH		OH166218	N/A..N/A				OH	0.00	28.34	(28.34)
07/22/21	AutoID:CANCELLED Job:2618689	TTLBK		CANCELL	N/A..N/A				BK	71.67	0.00	71.67
07/27/21	AutoID:CANCELLED Job:2621791	TTLBK		CANCELL	N/A..N/A				BK	22.45	0.00	22.45
									Total for Object 1007	10,607.57	10,635.91	(28.34)
3002	Fund Bal Unreserv/Undesign											
07/01/21	BALANCE FORWARD	JEYE20018		JBFFYB20	N/A..N/A				JE	0.00	321,202.60	321,202.60
07/01/21	BALANCE FORWARD RESERVE	JEYE20023		JBFFYB20	N/A..N/A				JE	203,522.00	0.00	(203,522.00)
									Total for Object 3002	203,522.00	321,202.60	117,680.60
3040	Reserve - General											
07/01/21	BALANCE FORWARD RESERVE	JEYE20023		JBFFYB20	N/A..N/A				JE	0.00	203,522.00	203,522.00
									Total for Object 3040	0.00	203,522.00	203,522.00
									Total for Org Key 23400000	535,357.98	546,611.36	(11,253.38)
23400010	Murphys Cemetery											
2002	Accounts Payable											
07/02/21	AutoID:OH165975 Job:2604345	TTLOH		OH165975	N/A..N/A				OH	0.00	489.04	489.04
07/02/21	AutoID:OH165994 Job:2604392	TTLOH		OH165994	N/A..N/A				OH	0.00	9,221.29	9,221.29
07/02/21	AutoID:OH165975 Job:2604553	TTLOH		OH165975	N/A..N/A				OH	489.04	0.00	(489.04)
07/02/21	AutoID:OH165994 Job:2604553	TTLOH		OH165994	N/A..N/A				OH	9,221.29	0.00	(9,221.29)
07/07/21	AutoID:OH166030 Job:2606075	TTLOH		OH166030	N/A..N/A				OH	0.00	81.17	81.17
07/07/21	AutoID:OH166030 Job:2606192	TTLOH		OH166030	N/A..N/A				OH	81.17	0.00	(81.17)
07/09/21	AutoID:OH166086 Job:2608010	TTLOH		OH166086	N/A..N/A				OH	0.00	17.48	17.48
07/09/21	AutoID:OH166086 Job:2608503	TTLOH		OH166086	N/A..N/A				OH	17.48	0.00	(17.48)
07/15/21	AutoID:OH166141 Job:2612086	TTLOH		OH166141	N/A..N/A				OH	0.00	67.00	67.00
07/15/21	AutoID:OH166141 Job:2612718	TTLOH		OH166141	N/A..N/A				OH	67.00	0.00	(67.00)
07/16/21	AutoID:OH166182 Job:2613643	TTLOH		OH166182	N/A..N/A				OH	0.00	489.04	489.04
07/16/21	AutoID:OH166182 Job:2614098	TTLOH		OH166182	N/A..N/A				OH	489.04	0.00	(489.04)
07/19/21	AutoID:OH166191 Job:2614490	TTLOH		OH166191	N/A..N/A				OH	0.00	80.24	80.24
07/19/21	AutoID:OH166191 Job:2614779	TTLOH		OH166191	N/A..N/A				OH	80.24	0.00	(80.24)
07/20/21	AutoID:OH166196 Job:2615281	TTLOH		OH166196	N/A..N/A				OH	0.00	136.50	136.50
07/20/21	AutoID:OH166196 Job:2615519	TTLOH		OH166196	N/A..N/A				OH	136.50	0.00	(136.50)

**County of Calaveras
GL Transaction Report**

7/1/2021 through 7/31/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	PO#	Contract	Check No	Sub ID	Debit	Credit	Net
07/21/21	AutoID:OH166218 Job:2616440	TTLOH		OH166218	N/A..N/A				OH	0.00	28.34	28.34
07/21/21	AutoID:OH166218 Job:2616620	TTLOH		OH166218	N/A..N/A				OH	28.34	0.00	(28.34)
										Total for Object 2002		0.00
										10,610.10	10,610.10	
5001	Salaries/Wages - Permanent											
07/02/21	GARRISON, JEFFR net pay 6/30	23407121		OH165975	W011952			00020288	OH	489.04	0.00	489.04
07/09/21	MCD EFTPS	JE07003121T		JJF070921	N/A..N/A				JE	257.00	0.00	257.00
07/09/21	MCD EDD EFT	JE07003221T		JJF070921	N/A..N/A				JE	38.39	0.00	38.39
07/16/21	GARRISON, JEFFR net pay 7/15	234071521		OH166182	W011952			00020396	OH	489.04	0.00	489.04
										Total for Object 5001		1,273.47
										1,273.47	0.00	1,273.47
5051	Social Security (OASDI)											
07/09/21	MCD EFTPS	JE07003121T		JJF070921	N/A..N/A				JE	198.37	0.00	198.37
										Total for Object 5051		198.37
										198.37	0.00	198.37
5053	Medicare											
07/09/21	MCD EFTPS	JE07003121T		JJF070921	N/A..N/A				JE	46.39	0.00	46.39
										Total for Object 5053		46.39
										46.39	0.00	46.39
5121	Communications											
07/07/21	AT AND T MOBILI ACCOUNT #2: 2340070221			OH166030	0022570			01102667	OH	81.17	0.00	81.17
07/19/21	AT AND T ACCOUNT #248 134-23 2340072321			OH166191	0007950			01103091	OH	4.67	0.00	4.67
										Total for Object 5121		85.84
										85.84	0.00	85.84
5153	Insurance - Workers' Comp											
07/02/21	SPECIAL DISTRIC MEMBER #777 69972			OH165994	0033234			01102588	OH	5,903.14	0.00	5,903.14
										Total for Object 5153		5,903.14
										5,903.14	0.00	5,903.14
5159	Insurance - Unemployment											
07/09/21	MCD EDD EFT	JE07003221T		JJF070921	N/A..N/A				JE	47.99	0.00	47.99
07/09/21	MCD EDD EFT	JE07003221T		JJF070921	N/A..N/A				JE	3.20	0.00	3.20
										Total for Object 5159		51.19
										51.19	0.00	51.19
5160	Insurance - Liability Exp											
07/02/21	SPECIAL DISTRIC MEMBER #777 70436			OH165994	0033234			01102588	OH	3,251.75	0.00	3,251.75
										Total for Object 5160		3,251.75
										3,251.75	0.00	3,251.75
5201	Maint of Buildings/Grounds											
07/02/21	GARRISON, JEFFR REIMBURSE-1 2340070121			OH165994	W011952			00020288	OH	66.40	0.00	66.40

**County of Calaveras
GL Transaction Report**

7/1/2021 through 7/31/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	PO#	Contract	Check No	Sub ID	Debit	Credit	Net		
07/09/21	WE'RE INC. MURPHYS CEMETEF	849626		OH166086	0015143			01102772	OH	17.48	0.00	17.48		
07/19/21	CALIFORNIA WAST CUSTOMER	2340071521		OH166191	W004470			01103092	OH	22.45	0.00	22.45		
07/19/21	GARRISON, JEFFR REIMBURSE-1	2340071521		OH166191	W011952			00020403	OH	53.12	0.00	53.12		
				Total for Object 5201								159.45	0.00	159.45
	5243 Office Expense - Postage													
07/31/21	7/2021 SPEC. DIST POSTAGE	JE072100092		JJF073121	C/N/A..N/A				JE	3.92	0.00	3.92		
				Total for Object 5243								3.92	0.00	3.92
	5271 Prof and Specialized Services													
07/20/21	JENKINS, JILL Qtr 2 Payroll se	234071821		OH166196	0008015			00020406	OH	136.50	0.00	136.50		
				Total for Object 5271								136.50	0.00	136.50
	5501 Utilities													
07/15/21	UNION PUBLIC UT ACCOUNT #0	2340071221		OH166141	0013672			01102959	OH	67.00	0.00	67.00		
07/21/21	PG AND E ACCOUNT #371545652	2340071421		OH166218	0004416			01103182	OH	28.34	0.00	28.34		
				Total for Object 5501								95.34	0.00	95.34
	5627 LAFCO Assessment													
07/30/21	2021-22 LAFCO Charges	TX072100001		JBA073121	N/A..N/A				JE	48.02	0.00	48.02		
				Total for Object 5627								48.02	0.00	48.02
				Total for Org Key 23400010								21,863.48	10,610.10	11,253.38
23410000	Murphy Cemetery Endowment													
	1006 Cash in Treasury													
07/01/21	BALANCE FORWARD	JEYE20018		JBFFYB20	N/A..N/A				JE	68,207.00	0.00	68,207.00		
				Total for Object 1006								68,207.00	0.00	68,207.00
	3002 Fund Bal Unreserv/Undesign													
07/01/21	BALANCE FORWARD	JEYE20018		JBFFYB20	N/A..N/A				JE	0.00	68,207.00	68,207.00		
				Total for Object 3002								0.00	68,207.00	68,207.00
				Total for Org Key 23410000								68,207.00	68,207.00	0.00
23420000	Murphy Cemetery Endow Int													
	1006 Cash in Treasury													
07/01/21	BALANCE FORWARD	JEYE20018		JBFFYB20	N/A..N/A				JE	7,666.47	0.00	7,666.47		
				Total for Object 1006								7,666.47	0.00	7,666.47
	3002 Fund Bal Unreserv/Undesign													

