



Kathy Gomes
Auditor-Controller
(209) 754-6343

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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 18, 2022

SUBJ: February 2022 is closed

The 22/23 Recommended Budget packets will be sent no later than end of the month April 2022.

Should 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 2/28/2022

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	331,518.50
Total Assets		\$331,518.50
 <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		\$38,952.99
Year-to-Date Expenditures		\$28,637.09
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$331,518.50
Total Liabilities and Fund Equity		\$331,518.50

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2022

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23410000	71,582.00
Total Assets			<u>\$71,582.00</u>
<u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	23410000	68,207.00
Total Fund Balance			<u>\$68,207.00</u>
Year-to-Date Revenues			\$3,375.00
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>\$71,582.00</u>
Total Liabilities and Fund Equity			<u>\$71,582.00</u>

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2022

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	8,043.61
Total Assets		<u>\$8,043.61</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	7,666.47
Total Fund Balance		<u>\$7,666.47</u>
Year-to-Date Revenues		\$377.14
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>\$8,043.61</u>
Total Liabilities and Fund Equity		<u>\$8,043.61</u>

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

As of 2/28/2022

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	1,516.91	1,983.09	56.65 %
Total Revenue From Use of Money/ Propert		3,500.00	0.00	1,516.91	1,983.09	56.65
<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	4,000.00	(2,150.00)	-116.21 %
Total Charges for Services		1,850.00	0.00	4,000.00	(2,150.00)	-116.21
<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	38,952.99	26,286.01	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	18,000.00	0.00	9,286.15	8,713.85	48.41 %
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	10,059.12	9,490.88	48.54
<u>Services and Supplies</u>						
5121	Communications	1,500.00	0.00	742.54	757.46	50.49 %
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	180.37	669.63	78.78 %
5201	Maint of Buildings/Grounds	68,400.00	0.00	6,014.68	62,385.32	91.20 %
5241	Office Expense	1,135.00	0.00	481.99	653.01	57.53 %
5243	Office Expense - Postage	85.00	0.00	35.58	49.42	58.14 %
5271	Prof and Specialized Services	1,700.00	0.00	1,077.09	622.91	36.64 %
5501	Utilities	1,050.00	0.00	534.77	515.23	49.06 %
Total Services and Supplies		85,470.00	0.00	18,329.44	67,140.56	78.55
<u>Other Charges</u>						

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

As of 2/28/2022

Fiscal Year: 2021

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5612	Refunds	450.00	0.00	200.00	250.00	55.55 %
5627	LAFCO Assessment	49.00	0.00	48.53	0.47	0.95 %
Total Other Charges		499.00	0.00	248.53	250.47	50.19
Total Expenses		<u>105,519.00</u>	<u>0.00</u>	<u>28,637.09</u>	<u>76,881.91</u>	
Total Revenue		65,239.00	0.00	38,952.99	26,286.01	
Total Expenses		<u>105,519.00</u>	<u>0.00</u>	<u>28,637.09</u>	<u>76,881.91</u>	
Key Total for	23400010	<u>(40,280.00)</u>	<u>0.00</u>	<u>10,315.90</u>	<u>(50,595.90)</u>	

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

As of 2/28/2022

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	3,375.00	(3,375.00)	0.00 %
Total Misc. Revenue			0.00	0.00	3,375.00	(3,375.00)	0.00
		Total Revenue	0.00	0.00	3,375.00	(3,375.00)	
		Total Revenue	0.00	0.00	3,375.00	(3,375.00)	
		Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	3,375.00	(3,375.00)	

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

As of 2/28/2022

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	377.14	(377.14)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	377.14	(377.14)	0.00
Total Revenue			0.00	0.00	377.14	(377.14)	
Total Revenue			0.00	0.00	377.14	(377.14)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	377.14	(377.14)	

County of Calaveras
Budget and Actuals by Budget Class

As of 2/28/2022

Fiscal Year: 2021

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	65,239.00	0.00	42,705.13	22,533.87	
Report Expenses	105,519.00	0.00	28,637.09	76,881.91	
REPORT TOTAL	(40,280.00)	0.00	14,068.04	(54,348.04)	

**County of Calaveras
GL Transaction Report**

2/1/2022 through 2/28/2022

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												
02/02/2022	AutoID: JJF02022 Job: 2725255	JE02000621T		JJF020222B	N/A..N/A			JE	0.00	541.67	(541.67)		
02/03/2022	AutoID:CANCELLED Job:272699:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	15.83	(15.83)		
02/03/2022	AutoID:CANCELLED Job:272699:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	492.21	(492.21)		
02/07/2022	AutoID:CANCELLED Job:272833:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	1,094.66	(1,094.66)		
02/09/2022	AutoID:CANCELLED Job:273052:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	16.20	(16.20)		
02/14/2022	AutoID:CANCELLED Job:273298:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	23.17	(23.17)		
02/16/2022	AutoID:CANCELLED Job:273462:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	95.73	(95.73)		
02/16/2022	AutoID: JJF02162 Job: 2734044	JE02005521T		JJF021622B	N/A..N/A			JE	0.00	541.67	(541.67)		
02/25/2022	AutoID:CANCELLED Job:273934:	TTLBK		CANCELLE	N/A..N/A			BK	0.00	16.14	(16.14)		
02/28/2022	AutoID: JJF02282 Job: 2746376	JE022100062		JJF022822F	N/A..N/A			JE	0.00	2.32	(2.32)		
				Total for Object 1006							0.00	2,839.60	(2,839.60)
1007	Outstanding Checks												
02/02/2022	2/2/2022 AP EFT	JE02000621T		JJF020222B	N/A..N/A			JE	541.67	0.00	541.67		
02/02/2022	AutoID:OH168788 Job:2725216	TTLOH		OH168788	N/A..N/A			OH	0.00	541.67	(541.67)		
02/03/2022	AutoID:CANCELLED Job:272699:	TTLBK		CANCELLE	N/A..N/A			BK	15.83	0.00	15.83		
02/03/2022	AutoID:CANCELLED Job:272699:	TTLBK		CANCELLE	N/A..N/A			BK	492.21	0.00	492.21		
02/07/2022	AutoID:CANCELLED Job:272833:	TTLBK		CANCELLE	N/A..N/A			BK	1,094.66	0.00	1,094.66		
02/08/2022	AutoID:OH168820 Job:2728416	TTLOH		OH168820	N/A..N/A			OH	0.00	91.00	(91.00)		
02/09/2022	AutoID:OH168898 Job:2729599	TTLOH		OH168898	N/A..N/A			OH	0.00	27.90	(27.90)		
02/09/2022	AutoID:CANCELLED Job:273052:	TTLBK		CANCELLE	N/A..N/A			BK	16.20	0.00	16.20		
02/14/2022	AutoID:CANCELLED Job:273298:	TTLBK		CANCELLE	N/A..N/A			BK	23.17	0.00	23.17		
02/16/2022	AutoID:CANCELLED Job:273462:	TTLBK		CANCELLE	N/A..N/A			BK	95.73	0.00	95.73		
02/16/2022	2/16/2022 AP EFT	JE02005521T		JJF021622B	N/A..N/A			JE	541.67	0.00	541.67		
02/16/2022	AutoID:OH169008 Job:2733930	TTLOH		OH169008	N/A..N/A			OH	0.00	541.67	(541.67)		

**County of Calaveras
GL Transaction Report**

2/1/2022 through 2/28/2022

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
02/23/2022	AutoID:OH169091 Job:2737302	TTLOH		OH169091	N/A..N/A			OH	0.00	16.14	(16.14)
02/25/2022	AutoID:CANCELLED Job:273934	TTLBK		CANCELLE	N/A..N/A			BK	16.14	0.00	16.14
Total for Object 1007									2,837.28	1,218.38	1,618.90
Total for Org Key 23400000									2,837.28	4,057.98	-1,220.70
23400010	Murphys Cemetery										
2002	Accounts Payable										
02/02/2022	AutoID:OH168788 Job:2725216	TTLOH		OH168788	N/A..N/A			OH	541.67	0.00	(541.67)
02/02/2022	AutoID:OH168788 Job:2724778	TTLOH		OH168788	N/A..N/A			OH	0.00	541.67	541.67
02/08/2022	AutoID:OH168820 Job:2728416	TTLOH		OH168820	N/A..N/A			OH	91.00	0.00	(91.00)
02/08/2022	AutoID:OH168820 Job:2728145	TTLOH		OH168820	N/A..N/A			OH	0.00	91.00	91.00
02/09/2022	AutoID:OH168898 Job:2729219	TTLOH		OH168898	N/A..N/A			OH	0.00	27.90	27.90
02/09/2022	AutoID:OH168898 Job:2729599	TTLOH		OH168898	N/A..N/A			OH	27.90	0.00	(27.90)
02/16/2022	AutoID:OH169008 Job:2733930	TTLOH		OH169008	N/A..N/A			OH	541.67	0.00	(541.67)
02/16/2022	AutoID:OH169008 Job:2733574	TTLOH		OH169008	N/A..N/A			OH	0.00	541.67	541.67
02/23/2022	AutoID:OH169091 Job:2737112	TTLOH		OH169091	N/A..N/A			OH	0.00	16.14	16.14
02/23/2022	AutoID:OH169091 Job:2737302	TTLOH		OH169091	N/A..N/A			OH	16.14	0.00	(16.14)
Total for Object 2002									1,218.38	1,218.38	0.00
5001	Salaries/Wages - Permanent										
02/02/2022	GARRISON, JEFFR net pay 1/31	23402122		OH168788	W011952		00021833	OH	541.67	0.00	541.67
02/16/2022	GARRISON, JEFFR net pay 2/15	234021522		OH169008	W011952		00021948	OH	541.67	0.00	541.67
Total for Object 5001									1,083.34	0.00	1,083.34
5121	Communications										
02/08/2022	AT AND T MOBILI Acct# 287266	234020222	MURPHYS CEI	OH168820	0022570		01110939	OH	91.00	0.00	91.00
02/09/2022	AT AND T ACCT# 248 134-2387	2340020822	MURPHYS CEI	OH168898	0007950		01111085	OH	4.73	0.00	4.73
Total for Object 5121									95.73	0.00	95.73
5201	Maint of Buildings/Grounds										
02/09/2022	CALIFORNIA WAST Acct# 05-00	2340020822	MURPYS CEM	OH168898	W004470		01111086	OH	23.17	0.00	23.17
Total for Object 5201									23.17	0.00	23.17

**County of Calaveras
GL Transaction Report**

2/1/2022 through 2/28/2022

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5243	Office Expense - Postage										
02/28/2022	2/2022 SPEC. DIST POSTAGE	JE022100062		JJF022822F	N/A..N/A			JE	2.32	0.00	2.32
	Total for Object 5243								<u>2.32</u>	<u>0.00</u>	<u>2.32</u>
5501	Utilities										
02/23/2022	PG AND E ACCOUNT #37154565	2340021022		OH169091	0004416		01111643	OH	16.14	0.00	16.14
	Total for Object 5501								<u>16.14</u>	<u>0.00</u>	<u>16.14</u>
	Total for Org Key 23400010								<u>2,439.08</u>	<u>1,218.38</u>	<u>1,220.70</u>
	Grand Total								<u>5,276.36</u>	<u>5,276.36</u>	<u>0.00</u>