



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: Monday, September 27, 2021

SUBJ: August 2021 is closed

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

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 8/31/2021**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	309,252.34
Total Assets		<u>309,252.34</u>
<u>Liabilities</u>		
Total Liabilities		<u>\$0.00</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	117,680.60
3040	Reserve - General	203,522.00
Total Fund Balance		<u>321,202.60</u>
Year-to-Date Revenues		\$1,025.00
Year-to-Date Expenditures		\$12,975.26
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>\$309,252.34</u>
Total Liabilities and Fund Equity		<u>\$309,252.34</u>

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 8/31/2021

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	69,219.50
Total Assets		<u>\$69,219.50</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	68,207.00
Total Fund Balance		<u>\$68,207.00</u>
Year-to-Date Revenues		\$1,012.50
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>\$69,219.50</u>
Total Liabilities and Fund Equity		<u>\$69,219.50</u>

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 8/31/2021

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	7,666.47
Total Assets		\$7,666.47
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	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 8/31/2021

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	1,025.00	825.00	44.59 %
Total Charges for Services			1,850.00	0.00	1,025.00	825.00	44.59
<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	1,025.00	62,346.00	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	2,232.81	15,767.19	87.59 %
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	2,477.57	17,072.43	87.32
<u>Services and Supplies</u>							
5121	Communications		1,000.00	0.00	171.56	828.44	82.84 %
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	10.00	840.00	98.82 %
5201	Maint of Buildings/Grounds		18,300.00	0.00	718.35	17,581.65	96.07 %
5241	Office Expense		3,535.00	0.00	0.00	3,535.00	100.00 %
5243	Office Expense - Postage		85.00	0.00	10.64	74.36	87.48 %
5271	Prof and Specialized Services		1,800.00	0.00	136.50	1,663.50	92.41 %
5501	Utilities		1,320.00	0.00	196.03	1,123.97	85.14 %
Total Services and Supplies			38,090.00	0.00	10,449.16	27,640.84	72.56
<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 8/31/2021

Fiscal Year: 2021

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment	47.00	0.00	48.53	(1.53)	-3.25 %
Total Other Charges		947.00	0.00	48.53	898.47	94.87
	Total Expenses	58,587.00	0.00	12,975.26	45,611.74	
	Total Revenue	63,371.00	0.00	1,025.00	62,346.00	
	Total Expenses	58,587.00	0.00	12,975.26	45,611.74	
Key Total for	23400010	4,784.00	0.00	(11,950.26)	16,734.26	

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

As of 8/31/2021

Fiscal Year: 2021

		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	1,012.50	(1,012.50)	0.00 %
Total Misc. Revenue			<u>0.00</u>	<u>0.00</u>	<u>1,012.50</u>	<u>(1,012.50)</u>	<u>0.00</u>
	Total Revenue		<u>0.00</u>	<u>0.00</u>	<u>1,012.50</u>	<u>(1,012.50)</u>	
	Total Revenue		0.00	0.00	1,012.50	(1,012.50)	
	Total Expenses		0.00	0.00	0.00	0.00	
Key Total for	23410010		<u>0.00</u>	<u>0.00</u>	<u>1,012.50</u>	<u>(1,012.50)</u>	

**County of Calaveras
GL Transaction Report**

8/1/2021 through 8/31/2021

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
23400000	Murphys Cemetery Admin											
1006	Cash in Treasury											
08/01/21	AutoID: JBA08312 Job: 2650170	TX08210003		JBA08312I	N/A..N/A				JE	0.00	0.51	(0.51)
08/03/21	AutoID: JMO08032 Job: 2625213	JE08000721T		JMO08032	N/A..N/A				JE	0.00	254.30	(254.30)
08/04/21	AutoID: JMO08042 Job: 2626397	JE08001421T		JMO08042	N/A..N/A				JE	0.00	28.24	(28.24)
08/04/21	AutoID: CANCELLED Job: 2627159	TTLBK		CANCEL	N/A..N/A				BK	0.00	28.34	(28.34)
08/04/21	AutoID: C080421 Job: 2631276	TTLCR		C080421	N/A..N/A				CR	1,025.00	0.00	1,025.00
08/13/21	AutoID: CANCELLED Job: 2633572	TTLBK		CANCEL	N/A..N/A				BK	0.00	232.43	(232.43)
08/13/21	AutoID: CANCELLED Job: 2633572	TTLBK		CANCEL	N/A..N/A				BK	0.00	28.24	(28.24)
08/16/21	AutoID: CANCELLED Job: 2634607	TTLBK		CANCEL	N/A..N/A				BK	0.00	81.05	(81.05)
08/19/21	AutoID: CANCELLED Job: 2637517	TTLBK		CANCEL	N/A..N/A				BK	0.00	71.49	(71.49)
08/20/21	AutoID: CANCELLED Job: 2638394	TTLBK		CANCEL	N/A..N/A				BK	0.00	4.67	(4.67)
08/23/21	AutoID: CANCELLED Job: 2638991	TTLBK		CANCEL	N/A..N/A				BK	0.00	472.61	(472.61)
08/23/21	AutoID: CANCELLED Job: 2638991	TTLBK		CANCEL	N/A..N/A				BK	0.00	93.85	(93.85)
08/24/21	AutoID: CANCELLED Job: 2639832	TTLBK		CANCEL	N/A..N/A				BK	0.00	55.28	(55.28)
08/25/21	AutoID: CANCELLED Job: 2640311	TTLBK		CANCEL	N/A..N/A				BK	0.00	10.00	(10.00)
08/30/21	AutoID: CANCELLED Job: 2642497	TTLBK		CANCEL	N/A..N/A				BK	0.00	382.49	(382.49)
08/31/21	AutoID: JJF08312 Job: 2650173	JE082100090		JJF08312I	N/A..N/A				JE	0.00	6.72	(6.72)
									Total for Object 1006	1,025.00	1,750.22	(725.22)
1007	Outstanding Checks											
08/03/21	AutoID: OH166371 Job: 2625184	TTLOH		OH166371	N/A..N/A				OH	0.00	486.73	(486.73)
08/03/21	8.3.21 AP EFT TA	JE08000721T		JMO08032	N/A..N/A				JE	254.30	0.00	254.30
08/04/21	AutoID: OH166416 Job: 2626215	TTLOH		OH166416	N/A..N/A				OH	0.00	196.50	(196.50)
08/04/21	8.4.21 AP EFT TA	JE08001421T		JMO08042	N/A..N/A				JE	28.24	0.00	28.24
08/04/21	AutoID: CANCELLED Job: 2627159	TTLBK		CANCEL	N/A..N/A				BK	28.34	0.00	28.34
08/11/21	AutoID: OH166494 Job: 2631111	TTLOH		OH166494	N/A..N/A				OH	0.00	71.49	(71.49)
08/13/21	AutoID: CANCELLED Job: 2633572	TTLBK		CANCEL	N/A..N/A				BK	232.43	0.00	232.43
08/13/21	AutoID: CANCELLED Job: 2633572	TTLBK		CANCEL	N/A..N/A				BK	28.24	0.00	28.24
08/16/21	AutoID: OH166537 Job: 2633588	TTLOH		OH166537	N/A..N/A				OH	0.00	59.95	(59.95)
08/16/21	AutoID: CANCELLED Job: 2634607	TTLBK		CANCEL	N/A..N/A				BK	81.05	0.00	81.05
08/17/21	AutoID: OH166558 Job: 2634885	TTLOH		OH166558	N/A..N/A				OH	0.00	472.61	(472.61)
08/17/21	AutoID: OH166577 Job: 2634885	TTLOH		OH166577	N/A..N/A				OH	0.00	44.88	(44.88)

County of Calaveras
GL Transaction Report
8/1/2021 through 8/31/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	PO#	Contract	Check No	Sub ID	Debit	Credit	Net
08/19/21	AutoID:CANCELLED Job:2637517	TTLBK		CANCEL	N/A..N/A				BK	71.49	0.00	71.49
08/20/21	AutoID:CANCELLED Job:2638394	TTLBK		CANCEL	N/A..N/A				BK	4.67	0.00	4.67
08/23/21	AutoID:CANCELLED Job:2638991	TTLBK		CANCEL	N/A..N/A				BK	472.61	0.00	472.61
08/23/21	AutoID:CANCELLED Job:2638991	TTLBK		CANCEL	N/A..N/A				BK	93.85	0.00	93.85
08/24/21	AutoID:CANCELLED Job:2639832	TTLBK		CANCEL	N/A..N/A				BK	55.28	0.00	55.28
08/25/21	AutoID:CANCELLED Job:2640311	TTLBK		CANCEL	N/A..N/A				BK	10.00	0.00	10.00
08/25/21	AutoID:OH166673 Job:2639794	TTLOH		OH166673	N/A..N/A				OH	0.00	382.49	(382.49)
08/30/21	AutoID:CANCELLED Job:2642497	TTLBK		CANCEL	N/A..N/A				BK	382.49	0.00	382.49
Total for Object 1007										1,742.99	1,714.65	28.34
Total for Org Key 23400000										2,767.99	3,464.87	(696.88)
23400010	Murphys Cemetery											
2002	Accounts Payable											
08/03/21	AutoID:OH166371 Job:2624659	TTLOH		OH166371	N/A..N/A				OH	0.00	486.73	486.73
08/03/21	AutoID:OH166371 Job:2625184	TTLOH		OH166371	N/A..N/A				OH	486.73	0.00	(486.73)
08/04/21	AutoID:OH166416 Job:2626140	TTLOH		OH166416	N/A..N/A				OH	0.00	196.50	196.50
08/04/21	AutoID:OH166416 Job:2626215	TTLOH		OH166416	N/A..N/A				OH	196.50	0.00	(196.50)
08/11/21	AutoID:OH166494 Job:2630957	TTLOH		OH166494	N/A..N/A				OH	0.00	71.49	71.49
08/11/21	AutoID:OH166494 Job:2631111	TTLOH		OH166494	N/A..N/A				OH	71.49	0.00	(71.49)
08/16/21	AutoID:OH166537 Job:2633322	TTLOH		OH166537	N/A..N/A				OH	0.00	59.95	59.95
08/16/21	AutoID:OH166537 Job:2633588	TTLOH		OH166537	N/A..N/A				OH	59.95	0.00	(59.95)
08/17/21	AutoID:OH166558 Job:2633955	TTLOH		OH166558	N/A..N/A				OH	0.00	472.61	472.61
08/17/21	AutoID:OH166577 Job:2634416	TTLOH		OH166577	N/A..N/A				OH	0.00	44.88	44.88
08/17/21	AutoID:OH166558 Job:2634885	TTLOH		OH166558	N/A..N/A				OH	472.61	0.00	(472.61)
08/17/21	AutoID:OH166577 Job:2634885	TTLOH		OH166577	N/A..N/A				OH	44.88	0.00	(44.88)
08/25/21	AutoID:OH166673 Job:2639694	TTLOH		OH166673	N/A..N/A				OH	0.00	382.49	382.49
08/25/21	AutoID:OH166673 Job:2639794	TTLOH		OH166673	N/A..N/A				OH	382.49	0.00	(382.49)
Total for Object 2002										1,714.65	1,714.65	0.00
4679	Charges for Current Services											
08/04/21	MURPHYS CEMETER SALE OF P	00123830		C080421	DP234				CR	0.00	900.00	900.00
08/04/21	MURPHYS CEMETER SALE OF P	00123830		C080421	DP234				CR	0.00	125.00	125.00
Total for Object 4679										0.00	1,025.00	1,025.00
5001	Salaries/Wages - Permanent											

**County of Calaveras
GL Transaction Report**

8/1/2021 through 8/31/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	PO#	Contract	Check No	Sub ID	Debit	Credit	Net
08/03/21	GARRISON, JEFFR net pay 7/31	23408121		OH166371	W011952			00020515	OH	254.30	0.00	254.30
08/03/21	WETZEL, ROBERT net pay 7/31/21	23408121		OH166371	0041960			01103652	OH	232.43	0.00	232.43
08/17/21	WETZEL, ROBERT net pay 8/15	234081621		OH166558	0041960			01104200	OH	472.61	0.00	472.61
Total for Object 5001										959.34	0.00	959.34
5121 Communications												
08/04/21	AT AND T MOBILI ACCOUNT #2: 2340080321			OH166416	0022570			01103722	OH	81.05	0.00	81.05
08/16/21	AT AND T ACCOUNT #248 134-23 2340081021			OH166537	0007950			01104150	OH	4.67	0.00	4.67
Total for Object 5121										85.72	0.00	85.72
5181 Maintenance of Equipment												
08/04/21	DEPT OF MOTOR V LICENSE #4P 4PS9391			OH166416	0002533			01103723	OH	10.00	0.00	10.00
Total for Object 5181										10.00	0.00	10.00
5201 Maint of Buildings/Grounds												
08/04/21	GARRISON, JEFFR REIMBURESE 2340080121			OH166416	W011952			00020537	OH	28.24	0.00	28.24
08/04/21	WETZEL, ROBERT REIMBURSE-' 2340080221			OH166416	0041960			01103725	OH	28.24	0.00	28.24
08/04/21	WE'RE INC. MURPHYS CEMETEF 878663			OH166416	0015143			01103724	OH	48.97	0.00	48.97
08/16/21	CALIFORNIA WAST CUSTOMER 2340081021			OH166537	W004470			01104151	OH	55.28	0.00	55.28
08/17/21	WETZEL, ROBERT REIMBURSE - 2340081621			OH166577	0041960			01104229	OH	18.00	0.00	18.00
08/17/21	WETZEL, ROBERT REIMBURSE - 2340081621			OH166577	0041960			01104229	OH	26.88	0.00	26.88
08/25/21	ANGELS SEWER AN MURPHYS (33491			OH166673	0029580			01104498	OH	353.29	0.00	353.29
Total for Object 5201										558.90	0.00	558.90
5243 Office Expense - Postage												
08/31/21	8/2021 SPEC. DIST POSTAGE	JE082100090		JJF083121	N/A..N/A				JE	6.72	0.00	6.72
Total for Object 5243										6.72	0.00	6.72
5501 Utilities												
08/11/21	UNION PUBLIC UT ACCOUNT #0 234073121			OH166494	0013672			01104005	OH	71.49	0.00	71.49
08/25/21	PG AND E ACCOUNT #371545652 2340081321			OH166673	0004416			01104499	OH	29.20	0.00	29.20
Total for Object 5501										100.69	0.00	100.69
5627 LAFCO Assessment												
08/01/21	2021-22 LAFCO Corrections	TX082100033		JBA083121	N/A..N/A				JE	0.51	0.00	0.51
Total for Object 5627										0.51	0.00	0.51
Total for Org Key 23400010										3,436.53	2,739.65	696.88

**County of Calaveras
GL Transaction Report**

8/1/2021 through 8/31/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	PO#	Contract	Check No	Sub ID	Debit	Credit	Net
23410000	Murphy Cemetary Endowment											
	1006	Cash in Treasury										
08/04/21	AutoID: C080421 Job: 2631276	TTLCR		C080421	N/A..N/A				CR	1,012.50	0.00	1,012.50
										Total for Object 1006		
										1,012.50	0.00	1,012.50
										Total for Org Key 23410000		
										1,012.50	0.00	1,012.50
23410010	Murphy Cemetary Endowment											
	4712	Other Revenue										
08/04/21	MURPHYS CEMETER SALE OF P# 00123830			C080421	DP234				CR	0.00	900.00	900.00
08/04/21	MURPHYS CEMETER SALE OF P# 00123830			C080421	DP234				CR	0.00	112.50	112.50
										Total for Object 4712		
										0.00	1,012.50	1,012.50
										Total for Org Key 23410010		
										0.00	1,012.50	(1,012.50)
									Grand Total	7,217.02	7,217.02	0.00