



Kathy Gomes
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249

MEMORANDUM

TO: Special Districts
FROM: Greg Sessions – Assistant Auditor-Controller
DATE: Monday, August 14, 2023
SUBJ: June 2023 is closed

Fund balances and prior year reserves will be rolled forward this week.

- We will need imprest cash statements (or a memo that states that you have none) to ensure that our county records are in line with your outside bank accounts or petty cash storage, due on or before September 30, 2023.
- 23/24 Final Budget instruction packets will be sent out in the next week.
- **Friday, September 29th, 2023 is the final day to submit the 23-24 Final Budget Packet.**
- We plan to close the month of July 2023 on Friday, August 18th, 2023. All corrections, chargebacks, and other JEs need to be submitted to the ACO by Thursday, August 17th, 2023.
- **Please see attached REQUIRED documentation for all new vendor requests. Note: Single Member LLC's require an SSN for payment, not their TIN.**

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

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2023**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	380,363.57
1007	Outstanding Checks	(283.30)
Total Assets		\$380,080.27
 <u>Liabilities</u>		
2002	Accounts Payable	(204.50)
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		(\$179.82)
 <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		\$78,469.80
Year-to-Date Expenditures		\$33,635.67
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$380,234.94
Total Liabilities and Fund Equity		\$380,055.12

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2023**

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	9,723.79
Total Assets		\$9,723.79
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	8,354.53
Total Fund Balance		\$8,354.53
Year-to-Date Revenues		\$1,369.26
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		\$9,723.79
Total Liabilities and Fund Equity		\$9,723.79

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

As of 6/30/2023

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	64,455.65	(3,022.65)	-4.92 %
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	1,515.59	(506.59)	-50.20 %
4020	Current Unsecured Taxes	590.00	0.00	638.11	(48.11)	-8.15 %
4027	Suppl Current Unsecured Taxes	59.00	0.00	85.52	(26.52)	-44.94 %
4040	Prior Unsecured Taxes	85.00	0.00	31.24	53.76	63.24 %
4465	State Timber Tax	0.00	0.00	2.20	(2.20)	0.00 %
Total Taxes		64,027.00	0.00	67,638.20	(3,611.20)	-5.64
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	4,000.00	0.00	5,847.55	(1,847.55)	-46.18 %
Total Revenue From Use of Money/ Propert		4,000.00	0.00	5,847.55	(1,847.55)	-46.18
<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	78,469.80	(7,626.80)	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	15,658.54	4,341.46	21.70 %
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	16,832.32	4,717.68	21.89
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	1,110.59	139.41	11.15 %
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	6,987.87	50,087.13	87.75 %
5241	Office Expense	1,250.00	0.00	517.25	732.75	58.62 %
5243	Office Expense - Postage	85.00	0.00	49.58	35.42	41.67 %
5271	Prof and Specialized Services	11,450.00	0.00	7,233.75	4,216.25	36.82 %
5501	Utilities	900.00	0.00	647.33	252.67	28.07 %

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

As of 6/30/2023

Fiscal Year: 2022

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies		72,660.00	0.00	16,758.46	55,901.54	76.93
<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	33,635.67	61,069.80	
Total Revenue		70,843.00	0.00	78,469.80	(7,626.80)	
Total Expenses		94,705.47	0.00	33,635.67	61,069.80	
Key Total for	23400010	(23,862.47)	0.00	44,834.13	(68,696.60)	

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

As of 6/30/2023

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 6/30/2023

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	1,369.26	(1,369.26)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	1,369.26	(1,369.26)	0.00
Total Revenue			0.00	0.00	1,369.26	(1,369.26)	
Total Revenue			0.00	0.00	1,369.26	(1,369.26)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,369.26	(1,369.26)	

County of Calaveras
Budget and Actuals by Budget Class

As of 6/30/2023

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	70,843.00	0.00	82,064.06	(11,221.06)	
Report Expenses	94,705.47	0.00	33,635.67	61,069.80	
REPORT TOTAL	(23,862.47)	0.00	48,428.39	(72,290.86)	

County of Calaveras
GL Transaction Report
6/1/2023 through 6/30/2023

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											
06/02/2023	AutoID: JJF06022 Job: 3030879	JE06000822T		JJF060223A	N/A..N/A			JE	0.00	617.15	(617.15)	
06/12/2023	AutoID:CANCELLED Job:3038224	TLBK		CANCELLEN/A..N/A				BK	0.00	81.94	(81.94)	
06/16/2023	AutoID: JJF06162 Job: 3041714	JE06006522T		JJF061623A	N/A..N/A			JE	0.00	523.10	(523.10)	
06/20/2023	AutoID:CANCELLED Job:3043886	TLBK		CANCELLEN/A..N/A				BK	0.00	61.20	(61.20)	
06/23/2023	AutoID:CANCELLED Job:3047789	TLBK		CANCELLEN/A..N/A				BK	0.00	29.50	(29.50)	
06/29/2023	AutoID:CANCELLED Job:3051802	TLBK		CANCELLEN/A..N/A				BK	0.00	173.37	(173.37)	
06/30/2023	AutoID: JTR06302 Job: 3056575	JE062200133		JTR063023DN	A..N/A			JE	0.00	5.20	(5.20)	
06/30/2023	AutoID:CANCELLED Job:3052773	TLBK		CANCELLEN/A..N/A				BK	0.00	80.76	(80.76)	
06/30/2023	AutoID: JKM06302 Job: 3062982	TX062200040		JKM063023	N/A..N/A			JE	3,136.56	0.00	3,136.56	
06/30/2023	AutoID: JKM06302 Job: 3063017	TX062200043		JKM063023	N/A..N/A			JE	20.37	0.00	20.37	
06/30/2023	AutoID: JKM06302 Job: 3063024	TX062200045		JKM063023	N/A..N/A			JE	1.05	0.00	1.05	
06/30/2023	AutoID: JKM06302 Job: 3063046	TX062200048		JKM063023	N/A..N/A			JE	34.71	0.00	34.71	
06/30/2023	AutoID: JINTJ22B Job: 3084709	INT ALLOC		JINTJ22B	N/A..N/A			JE	2,192.86	0.00	2,192.86	
06/30/2023	AutoID: JKM06302 Job: 3063031	TX062200046		JKM063023	N/A..N/A			JE	6.23	0.00	6.23	
06/30/2023	AutoID: JKM06302 Job: 3063045	TX062200047		JKM063023	N/A..N/A			JE	281.66	0.00	281.66	
				Total for Object 1006						5,673.44	1,572.22	4,101.22
	1007 Outstanding Checks											
06/02/2023	6/2/2023 AP EFT	JE06000822T		JJF060223A	N/A..N/A			JE	617.15	0.00	617.15	
06/02/2023	AutoID:OH175624 Job:3030781	TTLOH		OH175624	N/A..N/A			OH	0.00	617.15	(617.15)	
06/07/2023	AutoID:OH175703 Job:3033973	TTLOH		OH175703	N/A..N/A			OH	0.00	81.94	(81.94)	
06/12/2023	AutoID:CANCELLED Job:3038224	TLBK		CANCELLEN/A..N/A				BK	81.94	0.00	81.94	
06/14/2023	AutoID:OH175820 Job:3039580	TTLOH		OH175820	N/A..N/A			OH	0.00	204.50	(204.50)	
06/16/2023	AutoID:OH175872 Job:3041602	TTLOH		OH175872	N/A..N/A			OH	0.00	696.47	(696.47)	
06/16/2023	6/16/2023 AP EFT	JE06006522T		JJF061623A	N/A..N/A			JE	523.10	0.00	523.10	
06/20/2023	AutoID:CANCELLED Job:3043886	TLBK		CANCELLEN/A..N/A				BK	61.20	0.00	61.20	

**County of Calaveras
GL Transaction Report**

6/1/2023 through 6/30/2023

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
06/20/2023	AutoID:OH175891 Job:3042867	TTLOH		OH175891	N/A..N/A			OH	0.00	29.50	(29.50)
06/23/2023	AutoID:CANCELLED Job:3047789	TTLBK		CANCELLEN/A..N/A				BK	29.50	0.00	29.50
06/26/2023	AutoID:OH176030 Job:3047809	TTLOH		OH176030	N/A..N/A			OH	0.00	80.76	(80.76)
06/28/2023	AutoID:OH176068 Job:3049989	TTLOH		OH176068	N/A..N/A			OH	0.00	140.00	(140.00)
06/29/2023	AutoID:CANCELLED Job:3051802	TTLBK		CANCELLEN/A..N/A				BK	173.37	0.00	173.37
06/30/2023	AutoID:CANCELLED Job:3052773	TTLBK		CANCELLEN/A..N/A				BK	80.76	0.00	80.76
Total for Object 1007									1,567.02	1,850.32	(283.30)
Total for Org Key 23400000									7,240.46	3,422.54	3,817.92
23400010	Murphys Cemetery										
2002	Accounts Payable										
06/02/2023	AutoID:OH175624 Job:3030781	TTLOH		OH175624	N/A..N/A			OH	617.15	0.00	(617.15)
06/02/2023	AutoID:OH175624 Job:3030103	TTLOH		OH175624	N/A..N/A			OH	0.00	617.15	617.15
06/06/2023	AutoID:OH175703 Job:3033482	TTLOH		OH175703	N/A..N/A			OH	0.00	81.94	81.94
06/07/2023	AutoID:OH175703 Job:3033973	TTLOH		OH175703	N/A..N/A			OH	81.94	0.00	(81.94)
06/14/2023	AutoID:OH175820 Job:3039580	TTLOH		OH175820	N/A..N/A			OH	204.50	0.00	(204.50)
06/14/2023	AutoID:OH175820 Job:3079742	TTLOH		OH175820	N/A..N/A			OH	0.00	204.50	204.50
06/16/2023	AutoID:OH175872 Job:3041395	TTLOH		OH175872	N/A..N/A			OH	0.00	696.47	696.47
06/16/2023	AutoID:OH175872 Job:3041602	TTLOH		OH175872	N/A..N/A			OH	696.47	0.00	(696.47)
06/20/2023	AutoID:OH175891 Job:3042867	TTLOH		OH175891	N/A..N/A			OH	29.50	0.00	(29.50)
06/20/2023	AutoID:OH175891 Job:3042515	TTLOH		OH175891	N/A..N/A			OH	0.00	29.50	29.50
06/26/2023	AutoID:OH176030 Job:3047412	TTLOH		OH176030	N/A..N/A			OH	0.00	80.76	80.76
06/26/2023	AutoID:OH176030 Job:3047809	TTLOH		OH176030	N/A..N/A			OH	80.76	0.00	(80.76)
06/28/2023	AutoID:OH176068 Job:3049989	TTLOH		OH176068	N/A..N/A			OH	140.00	0.00	(140.00)
06/28/2023	AutoID:OH176068 Job:3049367	TTLOH		OH176068	N/A..N/A			OH	0.00	140.00	140.00
Total for Object 2002									1,850.32	1,850.32	0.00
4010	Current Secured Taxes										
06/30/2023	CS JUNE APPORT	TX062200040PROP TAX 1%		JKM063023	N/A..N/A			JE	0.00	3,136.56	3,136.56
Total for Object 4010									0.00	3,136.56	3,136.56

County of Calaveras
GL Transaction Report
6/1/2023 through 6/30/2023

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
06/14/2023	ELLIOTT, MAUREE	234061323		OH175820	0041154			OH	118.15	0.00	118.15
06/14/2023	ELLIOTT, MAUREE FLASH	234061323		OH175820	0041154			OH	25.15	0.00	25.15
				Total for Object 5241					143.30	0.00	143.30
	5243 Office Expense - Postage										
06/30/2023	6/2023 SPEC. DIST POSTAGE	JE062200133		JTR063023DN/A..N/A				JE	5.20	0.00	5.20
				Total for Object 5243					5.20	0.00	5.20
	5501 Utilities										
06/20/2023	PG AND E ACCT 3715456521-4	234061623		OH175891	0004416		01131234	OH	29.50	0.00	29.50
06/26/2023	UNION PUBLIC UT 005893-000	234062323		OH176030	0013672		01131581	OH	80.76	0.00	80.76
				Total for Object 5501					110.26	0.00	110.26
				Total for Org Key 23400010					3,705.84	7,523.76	-3,817.92
23420000	Murphy Cemetery Endow Int										
	1006 Cash in Treasury										
06/30/2023	AutoID: JINTJ22B Job: 3084709	INT ALLOC		JINTJ22B	N/A..N/A			JE	493.30	0.00	493.30
				Total for Object 1006					493.30	0.00	493.30
				Total for Org Key 23420000					493.30	0.00	493.30
23420010	Murphy Cemetery Endow Interest										
	4300 Interest										
06/30/2023	06/23 Interest Allocation	INT ALLOC		JINTJ22B	N/A..N/A			JE	0.00	493.30	493.30
				Total for Object 4300					0.00	493.30	493.30
				Total for Org Key 23420010					0.00	493.30	-493.30
				Grand Total					11,439.60	11,439.60	0.00