



Kathy Gomes  
Auditor-Controller  
(209) 754-6343

891 Mountain Ranch Rd.  
San Andreas, CA 95249

**M E M O R A N D U M**

TO: Special Districts

FROM: Kathy Gomes – Auditor Controller

DATE: Wednesday May 3, 2023

SUBJ: March 2023 is closed

March 2023 is now closed and interest has posted.

With year-end approaching, please review your budgets closely to ensure that you have sufficient resources to close out the year with positive cash.

For Districts that are required to submit a recommended budget, please submit no later than 6/16/2023 to the County Auditor-Controller.

Annual signature forms are due PRIOR to July 1, 2023.

April 2023 is scheduled to close after May 10, 2023.

If 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 3/31/2023**

**Fund 2340 Murphys Cemetery**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	350,584.53
Total Assets		\$350,584.53
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		\$24.68
 <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		\$43,200.35
Year-to-Date Expenditures		\$28,041.31
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$350,559.85
Total Liabilities and Fund Equity		\$350,584.53



**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 3/31/2023**

**Fund 2342 Murphy Cem Endow Int**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 23420000	9,230.49
Total Assets		\$9,230.49
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	8,354.53
Total Fund Balance		\$8,354.53
Year-to-Date Revenues		\$875.96
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		\$9,230.49
Total Liabilities and Fund Equity		\$9,230.49

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

As of 3/31/2023

Fiscal Year: 2022

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	23400010					
	Murphys Cemetery					
<b><u>Taxes</u></b>						
4010	Current Secured Taxes	61,433.00	0.00	34,101.71	27,331.29	44.48 %
4013	SB2557 Reduction	(1,155.00)	0.00	(575.26)	(579.74)	50.19 %
4015	Unitary Taxes	2,006.00	0.00	1,057.39	948.61	47.28 %
4017	Suppl Current Secured Taxes	1,009.00	0.00	563.63	445.37	44.13 %
4020	Current Unsecured Taxes	590.00	0.00	581.85	8.15	1.38 %
4027	Suppl Current Unsecured Taxes	59.00	0.00	54.54	4.46	7.55 %
4040	Prior Unsecured Taxes	85.00	0.00	19.60	65.40	76.94 %
4465	State Timber Tax	0.00	0.00	2.20	(2.20)	0.00 %
<b>Total Taxes</b>		<b>64,027.00</b>	<b>0.00</b>	<b>35,805.66</b>	<b>28,221.34</b>	<b>44.07</b>
<b><u>Revenue From Use of Money/ Property</u></b>						
4300	Interest	4,000.00	0.00	3,654.69	345.31	8.63 %
<b>Total Revenue From Use of Money/ Propert</b>		<b>4,000.00</b>	<b>0.00</b>	<b>3,654.69</b>	<b>345.31</b>	<b>8.63</b>
<b><u>Intergovernmental Revenue- State</u></b>						
4463	State Homeowners Prop Tax Rel	516.00	0.00	244.03	271.97	52.70 %
<b>Total Intergovernmental Revenue- State</b>		<b>516.00</b>	<b>0.00</b>	<b>244.03</b>	<b>271.97</b>	<b>52.70</b>
<b><u>Charges for Services</u></b>						
4679	Charges for Current Services	2,000.00	0.00	3,200.00	(1,200.00)	-60.00 %
<b>Total Charges for Services</b>		<b>2,000.00</b>	<b>0.00</b>	<b>3,200.00</b>	<b>(1,200.00)</b>	<b>-60.00</b>
<b><u>Misc. Revenue</u></b>						
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 %
<b>Total Misc. Revenue</b>		<b>300.00</b>	<b>0.00</b>	<b>295.97</b>	<b>4.03</b>	<b>1.34</b>
	<b>Total Revenue</b>	<b>70,843.00</b>	<b>0.00</b>	<b>43,200.35</b>	<b>27,642.65</b>	
<b><u>Salaries and Employee Benefits</u></b>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	11,476.61	8,523.39	42.61 %
5051	Social Security (OASDI)	1,250.00	0.00	692.78	557.22	44.57 %
5053	Medicare	300.00	0.00	162.00	138.00	46.00 %
<b>Total Salaries and Employee Benefits</b>		<b>21,550.00</b>	<b>0.00</b>	<b>12,331.39</b>	<b>9,218.61</b>	<b>42.77</b>
<b><u>Services and Supplies</u></b>						
5121	Communications	1,250.00	0.00	854.08	395.92	31.67 %
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	123.90	126.10	50.44 %
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	6,553.18	50,521.82	88.51 %
5241	Office Expense	1,250.00	0.00	492.10	757.90	60.63 %
5243	Office Expense - Postage	85.00	0.00	37.88	47.12	55.43 %
5271	Prof and Specialized Services	11,450.00	0.00	7,087.50	4,362.50	38.10 %
5501	Utilities	900.00	0.00	494.92	405.08	45.00 %

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

As of 3/31/2023

Fiscal Year: 2022

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Total Services and Supplies</b>	<b>72,660.00</b>	<b>0.00</b>	<b>15,665.03</b>	<b>56,994.97</b>	<b>78.44</b>
<b><u>Other Charges</u></b>					
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 %
<b>Total Other Charges</b>	<b>495.47</b>	<b>0.00</b>	<b>44.89</b>	<b>450.58</b>	<b>90.93</b>
Total Expenses	94,705.47	0.00	28,041.31	66,664.16	
Total Revenue	70,843.00	0.00	43,200.35	27,642.65	
Total Expenses	94,705.47	0.00	28,041.31	66,664.16	
Key Total for 23400010	(23,862.47)	0.00	15,159.04	(39,021.51)	

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

As of 3/31/2023

Fiscal Year: 2022

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	23410010	Murphy Cemetary Endowment				
<b>Misc. Revenue</b>						
4712	Other Revenue	0.00	0.00	1,425.00	(1,425.00)	0.00 %
<b>Total Misc. Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>1,425.00</b>	<b>(1,425.00)</b>	<b>0.00</b>
	Total Revenue	<b>0.00</b>	<b>0.00</b>	<b>1,425.00</b>	<b>(1,425.00)</b>	
	Total Revenue	0.00	0.00	1,425.00	(1,425.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	1,425.00	(1,425.00)	

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

As of 3/31/2023

Fiscal Year: 2022

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>		23420010	Murphy Cemetery Endow Interest				
<b><u>Revenue From Use of Money/ Property</u></b>							
4300	Interest		0.00	0.00	875.96	(875.96)	0.00 %
<b>Total Revenue From Use of Money/ Propert</b>			<b>0.00</b>	<b>0.00</b>	<b>875.96</b>	<b>(875.96)</b>	<b>0.00</b>
Total Revenue			<b>0.00</b>	<b>0.00</b>	<b>875.96</b>	<b>(875.96)</b>	
Total Revenue			0.00	0.00	875.96	(875.96)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	875.96	(875.96)	



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

As of 3/31/2023

Fiscal Year: 2022

<b>Budget Version-</b>	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	70,843.00	0.00	45,501.31	25,341.69	
Report Expenses	94,705.47	0.00	28,041.31	66,664.16	
<b>REPORT TOTAL</b>	<b>(23,862.47)</b>	<b>0.00</b>	<b>17,460.00</b>	<b>(41,322.47)</b>	

**County of Calaveras  
GL Transaction Report**

**3/1/2023 through 3/31/2023**

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	<b>Murphys Cemetery Admin</b>											
	<b>1006 Cash in Treasury</b>											
03/03/2023	AutoID:CANCELLED Job:2968694	TLBK		CANCELLEN/A..N/A				BK	0.00	2,600.00	(2,600.00)	
03/03/2023	AutoID: JJF03032 Job: 2967579	JE03001722T		JJF030323A N/A..N/A				JE	0.00	599.24	(599.24)	
03/13/2023	AutoID:CANCELLED Job:2975537	TLBK		CANCELLEN/A..N/A				BK	0.00	92.10	(92.10)	
03/16/2023	AutoID:CANCELLED Job:2978577	TLBK		CANCELLEN/A..N/A				BK	0.00	90.29	(90.29)	
03/17/2023	AutoID: JJF03172 Job: 2978479	JE03006222T		JJF031723A N/A..N/A				JE	0.00	599.24	(599.24)	
03/20/2023	AutoID:CANCELLED Job:2980217	TLBK		CANCELLEN/A..N/A				BK	0.00	4.77	(4.77)	
03/22/2023	AutoID:CANCELLED Job:2982373	TLBK		CANCELLEN/A..N/A				BK	0.00	104.18	(104.18)	
03/31/2023	AutoID: JTR03312 Job: 2997445	JE032200123		JTR033123EN/A..N/A				JE	0.00	2.60	(2.60)	
03/31/2023	AutoID: JINTA22B Job: 3006839	JE032200294		JINTA22B N/A..N/A				JE	1,763.41	0.00	1,763.41	
				<b>Total for Object 1006</b>						1,763.41	4,092.42	<b>(2,329.01)</b>
	<b>1007 Outstanding Checks</b>											
03/03/2023	3/3/2023 AP EFT	JE03001722T		JJF030323A N/A..N/A				JE	599.24	0.00	599.24	
03/03/2023	AutoID:CANCELLED Job:2968694	TLBK		CANCELLEN/A..N/A				BK	2,600.00	0.00	2,600.00	
03/03/2023	AutoID:OH174331 Job:2967454	TTLOH		OH174331 N/A..N/A				OH	0.00	599.24	(599.24)	
03/06/2023	AutoID:OH174343 Job:2968882	TTLOH		OH174343 N/A..N/A				OH	0.00	90.29	(90.29)	
03/13/2023	AutoID:CANCELLED Job:2975537	TLBK		CANCELLEN/A..N/A				BK	92.10	0.00	92.10	
03/15/2023	AutoID:OH174483 Job:2976484	TTLOH		OH174483 N/A..N/A				OH	0.00	108.95	(108.95)	
03/16/2023	AutoID:CANCELLED Job:2978577	TLBK		CANCELLEN/A..N/A				BK	90.29	0.00	90.29	
03/17/2023	3/17/2023 AP EFT	JE03006222T		JJF031723A N/A..N/A				JE	599.24	0.00	599.24	
03/17/2023	AutoID:OH174538 Job:2978441	TTLOH		OH174538 N/A..N/A				OH	0.00	599.24	(599.24)	
03/20/2023	AutoID:CANCELLED Job:2980217	TLBK		CANCELLEN/A..N/A				BK	4.77	0.00	4.77	
03/22/2023	AutoID:CANCELLED Job:2982373	TLBK		CANCELLEN/A..N/A				BK	104.18	0.00	104.18	
				<b>Total for Object 1007</b>						4,089.82	1,397.72	<b>2,692.10</b>
				<b>Total for Org Key 23400000</b>						5,853.23	5,490.14	<b>363.09</b>
23400010	<b>Murphys Cemetery</b>											
	<b>2002 Accounts Payable</b>											

**County of Calaveras  
GL Transaction Report**

**3/1/2023 through 3/31/2023**

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
03/03/2023	AutoID:OH174331 Job:2967454	TTLOH		OH174331	N/A..N/A			OH	599.24	0.00	(599.24)
03/03/2023	AutoID:OH174331 Job:2967416	TTLOH		OH174331	N/A..N/A			OH	0.00	599.24	599.24
03/06/2023	AutoID:OH174343 Job:2968726	TTLOH		OH174343	N/A..N/A			OH	0.00	90.29	90.29
03/06/2023	AutoID:OH174343 Job:2968882	TTLOH		OH174343	N/A..N/A			OH	90.29	0.00	(90.29)
03/15/2023	AutoID:OH174483 Job:2976228	TTLOH		OH174483	N/A..N/A			OH	0.00	108.95	108.95
03/15/2023	AutoID:OH174483 Job:2976484	TTLOH		OH174483	N/A..N/A			OH	108.95	0.00	(108.95)
03/17/2023	AutoID:OH174538 Job:2978441	TTLOH		OH174538	N/A..N/A			OH	599.24	0.00	(599.24)
03/17/2023	AutoID:OH174538 Job:2978320	TTLOH		OH174538	N/A..N/A			OH	0.00	599.24	599.24
				<b>Total for Object 2002</b>					1,397.72	1,397.72	<b>0.00</b>
<b>4300</b>	<b>Interest</b>										
03/31/2023	03/23 Interest Allocation	JE032200294		JINTA22B	N/A..N/A			JE	0.00	1,763.41	1,763.41
				<b>Total for Object 4300</b>					0.00	1,763.41	<b>1,763.41</b>
<b>5001</b>	<b>Salaries/Wages - Permanent</b>										
03/03/2023	GARRISON, JEFFR net pay 2/28/223403223			OH174331	W011952		00024843	OH	599.24	0.00	599.24
03/17/2023	GARRISON, JEFFR net pay 3/15 234031623			OH174538	W011952		00024955	OH	599.24	0.00	599.24
				<b>Total for Object 5001</b>					1,198.48	0.00	<b>1,198.48</b>
<b>5121</b>	<b>Communications</b>										
03/15/2023	AT AND T ACCT 248 134 2387 33034031323			OH174483	0007950		01127469	OH	4.77	0.00	4.77
03/15/2023	AT AND T MOBILI ACCT 234031323			OH174483	0022570		01127468	OH	79.50	0.00	79.50
				<b>Total for Object 5121</b>					84.27	0.00	<b>84.27</b>
<b>5201</b>	<b>Maint of Buildings/Grounds</b>										
03/06/2023	ELLIOTT, MAUREE REIMBURSE340030323			OH174343	0041154		01127002	OH	90.29	0.00	90.29
03/15/2023	CALIFORNIA WAST ACCT 05- 234031323			OH174483	W004470		01127470	OH	24.68	0.00	24.68
				<b>Total for Object 5201</b>					114.97	0.00	<b>114.97</b>
<b>5243</b>	<b>Office Expense - Postage</b>										
03/31/2023	3/2023 SPEC. DIST POSTAGE	JE032200123		JTR033123EN/A..N/A				JE	2.60	0.00	2.60
				<b>Total for Object 5243</b>					2.60	0.00	<b>2.60</b>
				<b>Total for Org Key 23400010</b>					2,798.04	3,161.13	<b>-363.09</b>
23420000	<b>Murphy Cemetery Endow Int</b>										
<b>1006</b>	<b>Cash in Treasury</b>										

**County of Calaveras**  
**GL Transaction Report**

**3/1/2023 through 3/31/2023**

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
03/31/2023	AutoID: JINTA22B Job: 3006839	JE032200294		JINTA22B	N/A..N/A			JE	412.04	0.00	412.04
				<b>Total for Object 1006</b>					412.04	0.00	<b>412.04</b>
				<b>Total for Org Key 23420000</b>					412.04	0.00	<b>412.04</b>
23420010	<b>Murphy Cemetery Endow Interest</b>										
<b>4300</b>	<b>Interest</b>										
03/31/2023	03/23 Interest Allocation	JE032200294		JINTA22B	N/A..N/A			JE	0.00	412.04	412.04
				<b>Total for Object 4300</b>					0.00	412.04	<b>412.04</b>
				<b>Total for Org Key 23420010</b>					0.00	412.04	<b>-412.04</b>
								<b>Grand Total</b>	9,063.31	9,063.31	<b>0.00</b>