



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: Wednesday, August 21, 2024
SUBJ: June 2024 is closed

Fund balances and prior year reserves have been rolled forward to 7/1/24.

- 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 30th, 2024.
- 24/25 Final Budget packets will be sent out this week.
- **Monday, September 30th, 2024, is the final day to submit the 24-25 Final Budget Packet.**
- We plan to close the month of July 2024 Monday, August 26th, 2024. All corrections, chargebacks, and other JEs need to be submitted to the ACO by Friday, August 23rd, 2024.
- Going forward, all new vendor requests will be **required** to have a void check as well as a phone number to verify the vendor.

Should you have any questions, feel free to contact us directly at
c Auditor@calaverascounty.gov.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	401,102.75
Total Assets		\$401,102.75
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		\$24.68
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	176,533.59
3040	Reserve - General	203,522.00
Total Fund Balance		\$380,055.59
Year-to-Date Revenues		\$86,639.69
Year-to-Date Expenditures		\$65,617.21
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$401,078.07
Total Liabilities and Fund Equity		\$401,102.75

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2024**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	76,594.50
Total Assets		\$76,594.50
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	74,594.50
Total Fund Balance		\$74,594.50
Year-to-Date Revenues		\$2,000.00
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		\$76,594.50
Total Liabilities and Fund Equity		\$76,594.50

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

As of 6/30/2024

Fiscal Year: 2023

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010					
	Murphys Cemetery					
<u>Taxes</u>						
4010	Current Secured Taxes	65,504.00	0.00	68,685.96	(3,181.96)	-4.85 %
4013	SB2557 Reduction	(1,287.00)	0.00	(1,299.38)	12.38	-0.96 %
4015	Unitary Taxes	2,325.00	0.00	2,330.96	(5.96)	-0.25 %
4017	Suppl Current Secured Taxes	1,559.00	0.00	1,897.20	(338.20)	-21.69 %
4020	Current Unsecured Taxes	1,413.00	0.00	1,278.29	134.71	9.53 %
4027	Suppl Current Unsecured Taxes	73.00	0.00	78.03	(5.03)	-6.89 %
4040	Prior Unsecured Taxes	122.00	0.00	56.55	65.45	53.64 %
4465	State Timber Tax	0.00	0.00	48.25	(48.25)	0.00 %
Total Taxes		69,709.00	0.00	73,075.86	(3,366.86)	-4.82
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	6,000.00	0.00	10,684.24	(4,684.24)	-78.07 %
Total Revenue From Use of Money/ Propert		6,000.00	0.00	10,684.24	(4,684.24)	-78.07
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	554.00	0.00	504.18	49.82	8.99 %
Total Intergovernmental Revenue- State		554.00	0.00	504.18	49.82	8.99
<u>Charges for Services</u>						
4679	Charges for Current Services	4,000.00	0.00	2,025.00	1,975.00	49.37 %
Total Charges for Services		4,000.00	0.00	2,025.00	1,975.00	49.37
<u>Misc. Revenue</u>						
4708	Refund - Miscellaneous	150.00	0.00	350.41	(200.41)	-133.60 %
4712	Other Revenue	0.00	0.00	0.00	0.00	0.00 %
Total Misc. Revenue		150.00	0.00	350.41	(200.41)	-133.60
	Total Revenue	80,413.00	0.00	86,639.69	(6,226.69)	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	15,776.35	4,223.65	21.11 %
5051	Social Security (OASDI)	1,250.00	0.00	959.76	290.24	23.21 %
5053	Medicare	325.00	0.00	224.45	100.55	30.93 %
Total Salaries and Employee Benefits		21,575.00	0.00	16,960.56	4,614.44	21.38
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	1,056.20	193.80	15.50 %
5153	Insurance - Workers' Comp	800.00	0.00	789.84	10.16	1.27 %
5159	Insurance - Unemployment	250.00	0.00	139.20	110.80	44.32 %
5160	Insurance - Liability Exp	3,562.00	0.00	3,561.47	0.53	0.01 %
5181	Maintenance of Equipment	400.00	0.00	62.49	337.51	84.37 %
5201	Maint of Buildings/Grounds	71,725.00	0.00	39,649.66	32,075.34	44.71 %
5241	Office Expense	850.00	0.00	569.41	280.59	33.01 %
5243	Office Expense - Postage	70.00	0.00	58.68	11.32	16.17 %
5271	Prof and Specialized Services	1,600.00	0.00	1,463.34	136.66	8.54 %
5501	Utilities	1,261.00	0.00	1,260.99	0.01	0.00 %
Total Services and Supplies		81,768.00	0.00	48,611.28	33,156.72	40.54

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

As of 6/30/2024

Fiscal Year: 2023

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Other Charges							
5612	Refunds		450.00	0.00	0.00	450.00	100.00 %
5627	LAFCO Assessment		46.00	0.00	45.37	0.63	1.36 %
Total Other Charges			496.00	0.00	45.37	450.63	90.85
Total Expenses			103,839.00	0.00	65,617.21	38,221.79	
Total Revenue			80,413.00	0.00	86,639.69	(6,226.69)	
Total Expenses			103,839.00	0.00	65,617.21	38,221.79	
Key Total for	23400010		(23,426.00)	0.00	21,022.48	(44,448.48)	

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

As of 6/30/2024

Fiscal Year: 2023

	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	2,000.00	(2,000.00)	0.00 %
Total Misc. Revenue		0.00	0.00	2,000.00	(2,000.00)	0.00
	Total Revenue	0.00	0.00	2,000.00	(2,000.00)	
	Total Revenue	0.00	0.00	2,000.00	(2,000.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	2,000.00	(2,000.00)	

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

As of 6/30/2024

Fiscal Year: 2023

		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	2,432.01	(2,432.01)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	2,432.01	(2,432.01)	0.00
Total Revenue			0.00	0.00	2,432.01	(2,432.01)	
Total Revenue			0.00	0.00	2,432.01	(2,432.01)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	2,432.01	(2,432.01)	

County of Calaveras
Budget and Actuals by Budget Class

As of 6/30/2024

Fiscal Year: 2023

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	80,413.00	0.00	91,071.70	(10,658.70)	
Report Expenses	103,839.00	0.00	65,617.21	38,221.79	
REPORT TOTAL	(23,426.00)	0.00	25,454.49	(48,880.49)	

County of Calaveras
GL Transaction Report
6/1/2024 through 6/30/2024

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											
06/03/2024	AutoID: JJF06032 Job: 3292280	JE06000724T		JJF060324A	N/A..N/A			JE	0.00	652.92	(652.92)	
06/04/2024	AutoID: JJF06042 Job: 3293326	JE06000924T		JJF060424A	N/A..N/A			JE	0.00	34.62	(34.62)	
06/12/2024	AutoID:CANCELLED Job:330096	ITTLBK		CANCELLEN	A..N/A			BK	0.00	4.43	(4.43)	
06/13/2024	AutoID:CANCELLED Job:3302154	ITTLBK		CANCELLEN	A..N/A			BK	0.00	25.26	(25.26)	
06/13/2024	AutoID: C061324 Job: 3326023	TTLCR		C061324	N/A..N/A			CR	350.00	0.00	350.00	
06/17/2024	AutoID: JJF06172 Job: 3302921	JE06005624T		JJF061724A	N/A..N/A			JE	0.00	652.92	(652.92)	
06/20/2024	AutoID:CANCELLED Job:3305768	ITTLBK		CANCELLEN	A..N/A			BK	0.00	109.29	(109.29)	
06/21/2024	AutoID:CANCELLED Job:3306707	ITTLBK		CANCELLEN	A..N/A			BK	0.00	18.86	(18.86)	
06/24/2024	AutoID: JJF06242 Job: 3309434	JE06008624T		JJF062424A	N/A..N/A			JE	0.00	6.00	(6.00)	
06/27/2024	AutoID:CANCELLED Job:3310665	ITTLBK		CANCELLEN	A..N/A			BK	0.00	34.05	(34.05)	
06/28/2024	AutoID:CANCELLED Job:3311517	ITTLBK		CANCELLEN	A..N/A			BK	0.00	83.52	(83.52)	
06/30/2024	AutoID: JLS06302 Job: 3316070	JE062300108		JLS063024CN	A..N/A			JE	0.00	4.14	(4.14)	
06/30/2024	AutoID: JBS06302 Job: 3320508	TX0623033		JBS063024HN	A..N/A			JE	3,541.08	0.00	3,541.08	
06/30/2024	AutoID: JBS06302 Job: 3320520	TX0623035		JBS063024KN	A..N/A			JE	4.95	0.00	4.95	
06/30/2024	AutoID: JBS06302 Job: 3320548	TX0623038		JBS063024NN	A..N/A			JE	191.25	0.00	191.25	
06/30/2024	AutoID: JBS06302 Job: 3320560	TX0623039		JBS063024PN	A..N/A			JE	28.34	0.00	28.34	
06/30/2024	AutoID: JBS06302 Job: 3321150	TX0623040		JBS063024QN	A..N/A			JE	0.35	0.00	0.35	
06/30/2024	AutoID: JBS06302 Job: 3321213	TX0623037		JBS063024	N/A..N/A			JE	3.64	0.00	3.64	
06/30/2024	AutoID: JIN06302 Job: 3344007	INT ALLOC		JIN063024B	N/A..N/A			JE	2,765.22	0.00	2,765.22	
				Total for Object 1006						6,884.83	1,626.01	5,258.82
	1007 Outstanding Checks											
06/03/2024	6/3/2024 AP EFT	JE06000724T		JJF060324A	N/A..N/A			JE	652.92	0.00	652.92	
06/03/2024	AutoID:OH181640 Job:3292161	TTLOH		OH181640	N/A..N/A			OH	0.00	652.92	(652.92)	
06/04/2024	6/4/2024 AP EFT	JE06000924T		JJF060424A	N/A..N/A			JE	34.62	0.00	34.62	
06/04/2024	AutoID:OH181666 Job:3293015	TTLOH		OH181666	N/A..N/A			OH	0.00	34.62	(34.62)	

**County of Calaveras
GL Transaction Report**

6/1/2024 through 6/30/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
06/07/2024	AutoID:OH181751 Job:3296638	TTLOH		OH181751	N/A..N/A			OH	0.00	25.26	(25.26)
06/12/2024	AutoID:OH181840 Job:3299782	TTLOH		OH181840	N/A..N/A			OH	0.00	82.59	(82.59)
06/12/2024	AutoID:CANCELLED Job:330096	TTLBK		CANCELLEN/A..N/A				BK	4.43	0.00	4.43
06/13/2024	AutoID:CANCELLED Job:3302154	TTLBK		CANCELLEN/A..N/A				BK	25.26	0.00	25.26
06/13/2024	AutoID:OH181846 Job:3300860	TTLOH		OH181846	N/A..N/A			OH	0.00	45.56	(45.56)
06/17/2024	AutoID:OH181904 Job:3302843	TTLOH		OH181904	N/A..N/A			OH	0.00	652.92	(652.92)
06/17/2024	6/17/2024 AP EFT	JE06005624T		JJF061724A	N/A..N/A			JE	652.92	0.00	652.92
06/20/2024	AutoID:CANCELLED Job:3305768	TTLBK		CANCELLEN/A..N/A				BK	109.29	0.00	109.29
06/21/2024	AutoID:CANCELLED Job:3306707	TTLBK		CANCELLEN/A..N/A				BK	18.86	0.00	18.86
06/24/2024	6/24/2024 AP EFT	JE06008624T		JJF062424A	N/A..N/A			JE	6.00	0.00	6.00
06/24/2024	AutoID:OH181949 Job:3306632	TTLOH		OH181949	N/A..N/A			OH	0.00	34.05	(34.05)
06/24/2024	AutoID:OH182034 Job:3306632	TTLOH		OH182034	N/A..N/A			OH	0.00	89.52	(89.52)
06/27/2024	AutoID:CANCELLED Job:3310665	TTLBK		CANCELLEN/A..N/A				BK	34.05	0.00	34.05
06/28/2024	AutoID:CANCELLED Job:3311517	TTLBK		CANCELLEN/A..N/A				BK	83.52	0.00	83.52
Total for Object 1007									1,621.87	1,617.44	4.43
Total for Org Key 2340000									8,506.70	3,243.45	5,263.25
23400010	Murphys Cemetery										
2002	Accounts Payable										
06/03/2024	AutoID:OH181640 Job:3292161	TTLOH		OH181640	N/A..N/A			OH	652.92	0.00	(652.92)
06/03/2024	AutoID:OH181640 Job:3291870	TTLOH		OH181640	N/A..N/A			OH	0.00	652.92	652.92
06/04/2024	AutoID:OH181666 Job:3292800	TTLOH		OH181666	N/A..N/A			OH	0.00	34.62	34.62
06/04/2024	AutoID:OH181666 Job:3293015	TTLOH		OH181666	N/A..N/A			OH	34.62	0.00	(34.62)
06/07/2024	AutoID:OH181751 Job:3296638	TTLOH		OH181751	N/A..N/A			OH	25.26	0.00	(25.26)
06/07/2024	AutoID:OH181751 Job:3295885	TTLOH		OH181751	N/A..N/A			OH	0.00	25.26	25.26
06/12/2024	AutoID:OH181840 Job:3299672	TTLOH		OH181840	N/A..N/A			OH	0.00	82.59	82.59
06/12/2024	AutoID:OH181840 Job:3299782	TTLOH		OH181840	N/A..N/A			OH	82.59	0.00	(82.59)
06/13/2024	AutoID:OH181846 Job:3300860	TTLOH		OH181846	N/A..N/A			OH	45.56	0.00	(45.56)

County of Calaveras
GL Transaction Report
6/1/2024 through 6/30/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
06/13/2024	AutoID:OH181846 Job:3300800	TTLOH		OH181846	N/A..N/A			OH	0.00	45.56	45.56
06/17/2024	AutoID:OH181904 Job:3302786	TTLOH		OH181904	N/A..N/A			OH	0.00	652.92	652.92
06/17/2024	AutoID:OH181904 Job:3302843	TTLOH		OH181904	N/A..N/A			OH	652.92	0.00	(652.92)
06/24/2024	AutoID:OH181949 Job:3306632	TTLOH		OH181949	N/A..N/A			OH	34.05	0.00	(34.05)
06/24/2024	AutoID:OH182034 Job:3306632	TTLOH		OH182034	N/A..N/A			OH	89.52	0.00	(89.52)
06/24/2024	AutoID:OH181949 Job:3306050	TTLOH		OH181949	N/A..N/A			OH	0.00	34.05	34.05
06/24/2024	AutoID:OH182034 Job:3306527	TTLOH		OH182034	N/A..N/A			OH	0.00	89.52	89.52
				Total for Object 2002					1,617.44	1,617.44	0.00
4010	Current Secured Taxes										
06/30/2024	CS JUNE APPORTIONMENT	TX0623033	PROP TAX 1%	JBS063024HN/A..N/A				JE	0.00	3,541.08	3,541.08
				Total for Object 4010					0.00	3,541.08	3,541.08
4017	Suppl Current Secured Taxes										
06/30/2024	SS JUNE APPORTIONMENT	TX0623038	PROP TAX 1%	JBS063024NN/A..N/A				JE	0.00	191.25	191.25
				Total for Object 4017					0.00	191.25	191.25
4020	Current Unsecured Taxes										
06/30/2024	CU JUN APPORTIONMENT	TX0623035	PROP TAX 1%	JBS063024KN/A..N/A				JE	0.00	4.95	4.95
				Total for Object 4020					0.00	4.95	4.95
4027	Suppl Current Unsecured Taxes										
06/30/2024	SU JUNE APPORTIONMENT	TX0623039	PROP TAX 1%	JBS063024PN/A..N/A				JE	0.00	28.34	28.34
				Total for Object 4027					0.00	28.34	28.34
4040	Prior Unsecured Taxes										
06/30/2024	DU G XJK JUNE APPORT	TX0623040	PROP TAX 1%	JBS063024QN/A..N/A				JE	0.00	0.35	0.35
06/30/2024	DU YZ JUNE APPORTIONMENT	TX0623037	PROP TAX 1%	JBS063024 N/A..N/A				JE	0.00	3.64	3.64
				Total for Object 4040					0.00	3.99	3.99
4300	Interest										
06/30/2024	06/24 INTEREST ALLOCATION INT ALLOC			JIN063024B	N/A..N/A			JE	0.00	2,765.22	2,765.22
				Total for Object 4300					0.00	2,765.22	2,765.22
4679	Charges for Current Services										
06/13/2024	MURPHYS CEMETER GEN COLD0141578			C061324	DP234			CR	0.00	350.00	350.00
				Total for Object 4679					0.00	350.00	350.00

County of Calaveras
GL Transaction Report
6/1/2024 through 6/30/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5001 Salaries/Wages - Permanent											
06/03/2024	GARRISON, JEFFR net pay 5/31	23406224		OH181640	W011952		00028401	OH	652.92	0.00	652.92
06/17/2024	GARRISON, JEFFR net pay 6/15	234061624		OH181904	W011952		00028519	OH	652.92	0.00	652.92
Total for Object 5001									1,305.84	0.00	1,305.84
5121 Communications											
06/12/2024	AT AND T MOBILI ACCT #	2340061224		OH181840	0022570		01145654	OH	82.59	0.00	82.59
06/13/2024	AT AND T ACCT # 248134-238733040061224			OH181846	0007950		01145714	OH	18.86	0.00	18.86
Total for Object 5121									101.45	0.00	101.45
5181 Maintenance of Equipment											
06/04/2024	GARRISON, JEFFR PROPANE	2340060324		OH181666	W011952		00028419	OH	10.53	0.00	10.53
Total for Object 5181									10.53	0.00	10.53
5201 Maint of Buildings/Grounds											
06/04/2024	GARRISON, JEFFR MILEAGE	2340060324		OH181666	W011952		00028419	OH	24.09	0.00	24.09
06/07/2024	WE'RE INC. MURPHYS	013891		OH181751	0015143		01145480	OH	25.26	0.00	25.26
06/13/2024	CALIFORNIA WAST CUST # 05-2340061224			OH181846	W004470		01145715	OH	26.70	0.00	26.70
06/24/2024	GARRISON, JEFFR REIMBURSE	2340061924		OH182034	W011952		00028592	OH	6.00	0.00	6.00
Total for Object 5201									82.05	0.00	82.05
5243 Office Expense - Postage											
06/30/2024	6/24 SD MAIL BILLING	JE062300108		JLS063024CN/A..N/A				JE	4.14	0.00	4.14
Total for Object 5243									4.14	0.00	4.14
5501 Utilities											
06/24/2024	UNION PUBLIC UT 005893-000	2340053124		OH182034	0013672		01146162	OH	83.52	0.00	83.52
06/24/2024	PG AND E ACCT 3715456521-4	234061824		OH181949	0004416		01146123	OH	34.05	0.00	34.05
Total for Object 5501									117.57	0.00	117.57
Total for Org Key 23400010									3,239.02	8,502.27	-5,263.25
23410000	Murphy Cemetery Endowment										
1006 Cash in Treasury											
06/13/2024	AutoID: C061324 Job: 3326023	TTLCR		C061324	N/A..N/A			CR	500.00	0.00	500.00
Total for Object 1006									500.00	0.00	500.00
Total for Org Key 23410000									500.00	0.00	500.00
23410010	Murphy Cemetary Endowment										

**County of Calaveras
GL Transaction Report**

6/1/2024 through 6/30/2024

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
4712	Other Revenue										
06/13/2024	MURPHYS CEMETER GEN COLD	0141578		C061324	DP234			CR	0.00	500.00	500.00
	Total for Object 4712								0.00	500.00	500.00
	Total for Org Key 23410010								0.00	500.00	-500.00
23420000	Murphy Cemetery Endow Int										
1006	Cash in Treasury										
06/30/2024	AutoID: JIN06302 Job: 3344007	INT ALLOC		JIN063024B	N/A..N/A			JE	620.41	0.00	620.41
	Total for Object 1006								620.41	0.00	620.41
	Total for Org Key 23420000								620.41	0.00	620.41
23420010	Murphy Cemetery Endow Interest										
4300	Interest										
06/30/2024	06/24 INTEREST ALLOCATION	INT ALLOC		JIN063024B	N/A..N/A			JE	0.00	620.41	620.41
	Total for Object 4300								0.00	620.41	620.41
	Total for Org Key 23420010								0.00	620.41	-620.41
Grand Total									12,866.13	12,866.13	0.00