



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: Friday, April 26, 2024

SUBJ: March 2024 is closed

- March 2024 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 6/17/2024 to the County Auditor-Controller.
- Annual signature forms are due **PRIOR** to July 1, 2024.

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 3/31/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	370,806.21
Total Assets		\$370,806.21
 <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		\$50,228.30
Year-to-Date Expenditures		\$59,502.36
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$370,781.53
Total Liabilities and Fund Equity		\$370,806.21

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

As of 3/31/2024

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	37,569.08	27,934.92	42.64 %
4013	SB2557 Reduction	(1,287.00)	0.00	(649.69)	(637.31)	49.51 %
4015	Unitary Taxes	2,325.00	0.00	1,165.48	1,159.52	49.87 %
4017	Suppl Current Secured Taxes	1,559.00	0.00	903.53	655.47	42.04 %
4020	Current Unsecured Taxes	1,413.00	0.00	1,300.62	112.38	7.95 %
4027	Suppl Current Unsecured Taxes	73.00	0.00	41.53	31.47	43.10 %
4040	Prior Unsecured Taxes	122.00	0.00	42.12	79.88	65.47 %
4465	State Timber Tax	0.00	0.00	9.11	(9.11)	0.00 %
Total Taxes		69,709.00	0.00	40,381.78	29,327.22	42.07
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	6,000.00	0.00	7,919.02	(1,919.02)	-31.98 %
Total Revenue From Use of Money/ Propert		6,000.00	0.00	7,919.02	(1,919.02)	-31.98
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	554.00	0.00	252.09	301.91	54.49 %
Total Intergovernmental Revenue- State		554.00	0.00	252.09	301.91	54.49
<u>Charges for Services</u>						
4679	Charges for Current Services	4,000.00	0.00	1,325.00	2,675.00	66.87 %
Total Charges for Services		4,000.00	0.00	1,325.00	2,675.00	66.87
<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	50,228.30	30,184.70	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	11,302.05	8,697.95	43.48 %
5051	Social Security (OASDI)	1,250.00	0.00	706.80	543.20	43.45 %
5053	Medicare	325.00	0.00	165.29	159.71	49.14 %
Total Salaries and Employee Benefits		21,575.00	0.00	12,174.14	9,400.86	43.57
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	780.53	469.47	37.55 %
5153	Insurance - Workers' Comp	800.00	0.00	789.84	10.16	1.27 %
5159	Insurance - Unemployment	250.00	0.00	73.92	176.08	70.43 %
5160	Insurance - Liability Exp	3,515.00	0.00	3,561.47	(46.47)	-1.32 %
5181	Maintenance of Equipment	400.00	0.00	39.76	360.24	90.06 %
5201	Maint of Buildings/Grounds	71,725.00	0.00	39,150.45	32,574.55	45.41 %
5241	Office Expense	850.00	0.00	569.41	280.59	33.01 %
5243	Office Expense - Postage	70.00	0.00	40.12	29.88	42.68 %
5271	Prof and Specialized Services	1,600.00	0.00	1,307.34	292.66	18.29 %
5501	Utilities	950.00	0.00	970.01	(20.01)	-2.10 %
Total Services and Supplies		81,410.00	0.00	47,282.85	34,127.15	41.92

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

As of 3/31/2024

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		45.00	0.00	45.37	(0.37)	-0.82 %
Total Other Charges			495.00	0.00	45.37	449.63	90.83
Total Expenses			103,480.00	0.00	59,502.36	43,977.64	
Total Revenue			80,413.00	0.00	50,228.30	30,184.70	
Total Expenses			103,480.00	0.00	59,502.36	43,977.64	
Key Total for	23400010		(23,067.00)	0.00	(9,274.06)	(13,792.94)	

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

As of 3/31/2024

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	1,250.00	(1,250.00)	0.00 %
Total Misc. Revenue		0.00	0.00	1,250.00	(1,250.00)	0.00
	Total Revenue	0.00	0.00	1,250.00	(1,250.00)	
	Total Revenue	0.00	0.00	1,250.00	(1,250.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	1,250.00	(1,250.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 3/31/2024

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	1,811.60	(1,811.60)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	1,811.60	(1,811.60)	0.00
Total Revenue			0.00	0.00	1,811.60	(1,811.60)	
Total Revenue			0.00	0.00	1,811.60	(1,811.60)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,811.60	(1,811.60)	

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

As of 3/31/2024

Fiscal Year: 2023

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	80,413.00	0.00	53,289.90	27,123.10	
Report Expenses	103,480.00	0.00	59,502.36	43,977.64	
REPORT TOTAL	(23,067.00)	0.00	(6,212.46)	(16,854.54)	

**County of Calaveras
GL Transaction Report**

3/1/2024 through 3/31/2024

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												
03/01/2024	AutoID: JTR03012 Job: 3228324	JE03000524T		JTR030124AN/A..N/A				JE	0.00	602.25	(602.25)		
03/04/2024	AutoID: JTR03042 Job: 3229204	JE03002024T		JTR030424AN/A..N/A				JE	0.00	54.85	(54.85)		
03/11/2024	AutoID:CANCELLED Job:3235064	TTLBK		CANCELLEN/A..N/A				BK	0.00	2,600.00	(2,600.00)		
03/13/2024	AutoID:CANCELLED Job:3237475	TTLBK		CANCELLEN/A..N/A				BK	0.00	82.77	(82.77)		
03/15/2024	AutoID:CANCELLED Job:3238847	TTLBK		CANCELLEN/A..N/A				BK	0.00	80.86	(80.86)		
03/18/2024	AutoID: JTR03182 Job: 3239050	JE03006824T		JTR031824AN/A..N/A				JE	0.00	694.43	(694.43)		
03/19/2024	AutoID:CANCELLED Job:3240845	TTLBK		CANCELLEN/A..N/A				BK	0.00	31.13	(31.13)		
03/21/2024	AutoID:CANCELLED Job:3243074	TTLBK		CANCELLEN/A..N/A				BK	0.00	50.00	(50.00)		
03/25/2024	AutoID:CANCELLED Job:3244596	TTLBK		CANCELLEN/A..N/A				BK	0.00	32.60	(32.60)		
03/31/2024	AutoID: JIN03312 Job: 3264710	INT ALLOC		JIN033124B N/A..N/A				JE	3,053.00	0.00	3,053.00		
				Total for Object 1006									
									3,053.00	4,228.89	(1,175.89)		
	1007 Outstanding Checks												
03/01/2024	AP EFT	JE03000524T		JTR030124AN/A..N/A				JE	602.25	0.00	602.25		
03/01/2024	AutoID:OH180063 Job:3228031	TTLOH		OH180063 N/A..N/A				OH	0.00	602.25	(602.25)		
03/04/2024	AutoID:OH180089 Job:3229108	TTLOH		OH180089 N/A..N/A				OH	0.00	2,654.85	(2,654.85)		
03/04/2024	AP EFT	JE03002024T		JTR030424AN/A..N/A				JE	54.85	0.00	54.85		
03/06/2024	AutoID:OH180126 Job:3231191	TTLOH		OH180126 N/A..N/A				OH	0.00	50.00	(50.00)		
03/06/2024	AutoID:OH180145 Job:3231191	TTLOH		OH180145 N/A..N/A				OH	0.00	82.77	(82.77)		
03/11/2024	AutoID:CANCELLED Job:3235064	TTLBK		CANCELLEN/A..N/A				BK	2,600.00	0.00	2,600.00		
03/12/2024	AutoID:OH180224 Job:3235094	TTLOH		OH180224 N/A..N/A				OH	0.00	80.86	(80.86)		
03/13/2024	AutoID:CANCELLED Job:3237475	TTLBK		CANCELLEN/A..N/A				BK	82.77	0.00	82.77		
03/13/2024	AutoID:OH180250 Job:3236300	TTLOH		OH180250 N/A..N/A				OH	0.00	31.13	(31.13)		
03/15/2024	AutoID:CANCELLED Job:3238847	TTLBK		CANCELLEN/A..N/A				BK	80.86	0.00	80.86		
03/18/2024	AP EFT	JE03006824T		JTR031824AN/A..N/A				JE	694.43	0.00	694.43		
03/18/2024	AutoID:OH180312 Job:3238790	TTLOH		OH180312 N/A..N/A				OH	0.00	652.92	(652.92)		

**County of Calaveras
GL Transaction Report**

3/1/2024 through 3/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
03/18/2024	AutoID:OH180315 Job:3238790	TTLOH		OH180315	N/A..N/A			OH	0.00	41.51	(41.51)
03/19/2024	AutoID:CANCELLED Job:3240845	TTLBK		CANCELLEN/A..N/A				BK	31.13	0.00	31.13
03/20/2024	AutoID:OH180360 Job:3241000	TTLOH		OH180360	N/A..N/A			OH	0.00	32.60	(32.60)
03/21/2024	AutoID:CANCELLED Job:3243074	TTLBK		CANCELLEN/A..N/A				BK	50.00	0.00	50.00
03/25/2024	AutoID:CANCELLED Job:3244596	TTLBK		CANCELLEN/A..N/A				BK	32.60	0.00	32.60
Total for Object 1007									4,228.89	4,228.89	0.00
Total for Org Key 23400000									7,281.89	8,457.78	-1,175.89
23400010	Murphys Cemetery										
2002	Accounts Payable										
03/01/2024	AutoID:OH180063 Job:3228031	TTLOH		OH180063	N/A..N/A			OH	602.25	0.00	(602.25)
03/01/2024	AutoID:OH180063 Job:3227786	TTLOH		OH180063	N/A..N/A			OH	0.00	602.25	602.25
03/04/2024	AutoID:OH180089 Job:3228986	TTLOH		OH180089	N/A..N/A			OH	0.00	2,654.85	2,654.85
03/04/2024	AutoID:OH180089 Job:3229108	TTLOH		OH180089	N/A..N/A			OH	2,654.85	0.00	(2,654.85)
03/06/2024	AutoID:OH180126 Job:3231191	TTLOH		OH180126	N/A..N/A			OH	50.00	0.00	(50.00)
03/06/2024	AutoID:OH180145 Job:3231191	TTLOH		OH180145	N/A..N/A			OH	82.77	0.00	(82.77)
03/06/2024	AutoID:OH180126 Job:3230622	TTLOH		OH180126	N/A..N/A			OH	0.00	50.00	50.00
03/06/2024	AutoID:OH180145 Job:3230924	TTLOH		OH180145	N/A..N/A			OH	0.00	82.77	82.77
03/12/2024	AutoID:OH180224 Job:3234751	TTLOH		OH180224	N/A..N/A			OH	0.00	80.86	80.86
03/12/2024	AutoID:OH180224 Job:3235094	TTLOH		OH180224	N/A..N/A			OH	80.86	0.00	(80.86)
03/13/2024	AutoID:OH180250 Job:3236300	TTLOH		OH180250	N/A..N/A			OH	31.13	0.00	(31.13)
03/13/2024	AutoID:OH180250 Job:3235990	TTLOH		OH180250	N/A..N/A			OH	0.00	31.13	31.13
03/18/2024	AutoID:OH180315 Job:3238590	TTLOH		OH180315	N/A..N/A			OH	0.00	41.51	41.51
03/18/2024	AutoID:OH180312 Job:3238512	TTLOH		OH180312	N/A..N/A			OH	0.00	652.92	652.92
03/18/2024	AutoID:OH180312 Job:3238790	TTLOH		OH180312	N/A..N/A			OH	652.92	0.00	(652.92)
03/18/2024	AutoID:OH180315 Job:3238790	TTLOH		OH180315	N/A..N/A			OH	41.51	0.00	(41.51)
03/20/2024	AutoID:OH180360 Job:3241000	TTLOH		OH180360	N/A..N/A			OH	32.60	0.00	(32.60)
03/20/2024	AutoID:OH180360 Job:3240705	TTLOH		OH180360	N/A..N/A			OH	0.00	32.60	32.60

**County of Calaveras
GL Transaction Report**

3/1/2024 through 3/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
Total for Object 2002									4,228.89	4,228.89	0.00
4300	Interest										
03/31/2024	3/24 Interest Allocation	INT ALLOC		JIN033124B	N/A..N/A			JE	0.00	3,053.00	3,053.00
Total for Object 4300									0.00	3,053.00	3,053.00
5001	Salaries/Wages - Permanent										
03/01/2024	GARRISON, JEFFR net pay 2/29	234022924		OH180063	W011952		00027690	OH	602.25	0.00	602.25
03/18/2024	GARRISON, JEFFR net pay 3/15	234031524		OH180312	W011952		00027812	OH	652.92	0.00	652.92
Total for Object 5001									1,255.17	0.00	1,255.17
5121	Communications										
03/06/2024	AT AND T MOBILI ACCT #	2340030524		OH180145	0022570		01141725	OH	82.77	0.00	82.77
03/13/2024	AT AND T ACCT # 248134-238733040031224			OH180250	0007950		01141952	OH	4.43	0.00	4.43
Total for Object 5121									87.20	0.00	87.20
5201	Maint of Buildings/Grounds										
03/04/2024	ANGELS PEST CON CUST #	0140426		OH180089	0006718		01141630	OH	2,600.00	0.00	2,600.00
03/04/2024	GARRISON, JEFFR REIMB	234030124		OH180089	W011952		00027696	OH	54.85	0.00	54.85
03/06/2024	GENE P. MILLER DUMP FEES	234030524		OH180126	W016045		01141718	OH	50.00	0.00	50.00
03/13/2024	CALIFORNIA WAST CUST # 05-2340031224			OH180250	W004470		01141953	OH	26.70	0.00	26.70
03/18/2024	GARRISON, JEFFR MILEAGE	2340031524		OH180315	W011952		00027812	OH	41.51	0.00	41.51
Total for Object 5201									2,773.06	0.00	2,773.06
5501	Utilities										
03/12/2024	UNION PUBLIC UT ACCT # 05892340031124			OH180224	0013672		01141935	OH	80.86	0.00	80.86
03/20/2024	PG AND E ACCT # 3715456521-42340031924			OH180360	0004416		01142273	OH	32.60	0.00	32.60
Total for Object 5501									113.46	0.00	113.46
Total for Org Key 23400010									8,457.78	7,281.89	1,175.89
23420000	Murphy Cemetery Endow Int										
1006	Cash in Treasury										
03/31/2024	AutoID: JIN03312 Job: 3264710	INT ALLOC		JIN033124B	N/A..N/A			JE	693.87	0.00	693.87
Total for Object 1006									693.87	0.00	693.87
Total for Org Key 23420000									693.87	0.00	693.87
23420010	Murphy Cemetery Endow Interest										
4300	Interest										

County of Calaveras
GL Transaction Report

3/1/2024 through 3/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
03/31/2024	3/24 Interest Allocation	INT ALLOC		JIN033124B	N/A..N/A			JE	0.00	693.87	693.87
Total for Object 4300									0.00	693.87	693.87
Total for Org Key 23420010									0.00	693.87	-693.87
Grand Total									16,433.54	16,433.54	0.00