

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: Thursday, October 31, 2024
SUBJ: September 2024 is Closed

- September is now closed, and Q1 interest has posted.
- 24/25 Final Budget amounts have been updated.
- For October close, all corrections, transfers, and chargebacks need to be turned in by Wednesday 11/13.

As we head into the holiday season, please be aware of office closures and vacations to make sure that the monthly deadlines can be met.

- 11/11/24 Closed for Veterans Day
- 11/28/24 – 11/29/24 Closed for Thanksgiving
- 12/24/24 – 12/25/24 Closed for Christmas
- 12/31/24 – 1/1/25 Closed for New Years

Please continue to email ccauditor@co.calaveras.ca.us for any claims, questions, or changes that you may have.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 9/30/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	397,856.86
1007	Outstanding Checks	(85.42)
Total Assets		\$397,771.44
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		\$24.68
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	197,556.07
3040	Reserve - General	203,522.00
Total Fund Balance		\$401,078.07
Year-to-Date Revenues		\$7,505.65
Year-to-Date Expenditures		\$10,836.96
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$397,746.76
Total Liabilities and Fund Equity		\$397,771.44

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 9/30/2024**

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	13,402.46
Total Assets		\$13,402.46
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	12,155.80
Total Fund Balance		\$12,155.80
Year-to-Date Revenues		\$1,246.66
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		\$13,402.46
Total Liabilities and Fund Equity		\$13,402.46

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

As of 9/30/2024

Fiscal Year: 2024

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010					
	Murphys Cemetery					
<u>Taxes</u>						
4010	Current Secured Taxes	69,760.00	0.00	0.00	69,760.00	100.00 %
4013	SB2557 Reduction	(1,365.00)	0.00	0.00	(1,365.00)	100.00 %
4015	Unitary Taxes	2,993.00	0.00	0.00	2,993.00	100.00 %
4017	Suppl Current Secured Taxes	2,005.00	0.00	0.00	2,005.00	100.00 %
4020	Current Unsecured Taxes	1,210.00	0.00	0.00	1,210.00	100.00 %
4027	Suppl Current Unsecured Taxes	80.00	0.00	0.00	80.00	100.00 %
4040	Prior Unsecured Taxes	143.00	0.00	0.00	143.00	100.00 %
Total Taxes		74,826.00	0.00	0.00	74,826.00	100.00
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	6,500.00	0.00	5,505.65	994.35	15.29 %
Total Revenue From Use of Money/ Propert		6,500.00	0.00	5,505.65	994.35	15.29
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	534.00	0.00	0.00	534.00	100.00 %
Total Intergovernmental Revenue- State		534.00	0.00	0.00	534.00	100.00
<u>Charges for Services</u>						
4679	Charges for Current Services	2,000.00	0.00	2,000.00	0.00	0.00 %
Total Charges for Services		2,000.00	0.00	2,000.00	0.00	0.00
<u>Misc. Revenue</u>						
4708	Refund - Miscellaneous	400.00	0.00	0.00	400.00	100.00 %
Total Misc. Revenue		400.00	0.00	0.00	400.00	100.00
	Total Revenue	84,260.00	0.00	7,505.65	76,754.35	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	22,000.00	0.00	3,966.32	18,033.68	81.97 %
5051	Social Security (OASDI)	1,250.00	0.00	0.00	1,250.00	100.00 %
5053	Medicare	325.00	0.00	65.68	259.32	79.79 %
Total Salaries and Employee Benefits		23,575.00	0.00	4,032.00	19,543.00	82.89
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	249.31	1,000.69	80.05 %
5153	Insurance - Workers' Comp	914.00	0.00	913.59	0.41	0.04 %
5159	Insurance - Unemployment	175.00	0.00	50.08	124.92	71.38 %
5160	Insurance - Liability Exp	3,230.00	0.00	3,229.85	0.15	0.00 %
5181	Maintenance of Equipment	375.00	0.00	0.00	375.00	100.00 %
5201	Maint of Buildings/Grounds	81,900.00	0.00	1,735.57	80,164.43	97.88 %
5241	Office Expense	725.00	0.00	0.00	725.00	100.00 %
5243	Office Expense - Postage	85.00	0.00	9.66	75.34	88.63 %
5271	Prof and Specialized Services	1,850.00	0.00	191.25	1,658.75	89.66 %
5501	Utilities	1,675.00	0.00	380.13	1,294.87	77.30 %
Total Services and Supplies		92,179.00	0.00	6,759.44	85,419.56	92.66
<u>Other Charges</u>						
5612	Refunds	450.00	0.00	0.00	450.00	100.00 %

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

As of 9/30/2024

Fiscal Year: 2024

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment	45.52	0.00	45.52	0.00	0.00 %
Total Other Charges		495.52	0.00	45.52	450.00	90.81
	Total Expenses	116,249.52	0.00	10,836.96	105,412.56	
	Total Revenue	84,260.00	0.00	7,505.65	76,754.35	
	Total Expenses	116,249.52	0.00	10,836.96	105,412.56	
Key Total for	23400010	(31,989.52)	0.00	(3,331.31)	(28,658.21)	

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

As of 9/30/2024

Fiscal Year: 2024

	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	1,000.00	(1,000.00)	0.00 %
Total Misc. Revenue		0.00	0.00	1,000.00	(1,000.00)	0.00
	Total Revenue	0.00	0.00	1,000.00	(1,000.00)	
	Total Revenue	0.00	0.00	1,000.00	(1,000.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	1,000.00	(1,000.00)	

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

As of 9/30/2024

Fiscal Year: 2024

		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	1,246.66	(1,246.66)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	1,246.66	(1,246.66)	0.00
Total Revenue			0.00	0.00	1,246.66	(1,246.66)	
Total Revenue			0.00	0.00	1,246.66	(1,246.66)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,246.66	(1,246.66)	

County of Calaveras
Budget and Actuals by Budget Class

As of 9/30/2024

Fiscal Year: 2024

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	84,260.00	0.00	9,752.31	74,507.69	
Report Expenses	116,249.52	0.00	10,836.96	105,412.56	
REPORT TOTAL	(31,989.52)	0.00	(1,084.65)	(30,904.87)	

**County of Calaveras
GL Transaction Report**

9/1/2024 through 9/30/2024

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										
09/04/2024	AutoID:CANCELLED Job:3356724	TLBK		CANCELLEN/A..N/A				BK	0.00	89.40	(89.40)
09/10/2024	AutoID:CANCELLED Job:3360636	TLBK		CANCELLEN/A..N/A				BK	0.00	82.75	(82.75)
09/18/2024	AutoID: JLS09182 Job: 3365687	JE09006324B		JLS091824BN/A..N/A				JE	0.00	739.87	(739.87)
09/18/2024	AutoID:CANCELLED Job:3366553	TLBK		CANCELLEN/A..N/A				BK	0.00	27.94	(27.94)
09/19/2024	AutoID:CANCELLED Job:3367803	TLBK		CANCELLEN/A..N/A				BK	0.00	37.01	(37.01)
09/30/2024	AutoID: JLS09302 Job: 3376832	JE092400040		JLS093024EN/A..N/A				JE	0.00	2.76	(2.76)
09/30/2024	AutoID: JINTSEP2 Job: 3391520	INT ALLOC		JINTSEP24BN/A..N/A				JE	5,505.65	0.00	5,505.65
				Total for Object 1006					5,505.65	979.73	4,525.92
	1007 Outstanding Checks										
09/04/2024	AutoID:CANCELLED Job:3356724	TLBK		CANCELLEN/A..N/A				BK	89.40	0.00	89.40
09/05/2024	AutoID:OH183294 Job:3356585	TTLOH		OH183294 N/A..N/A				OH	0.00	82.75	(82.75)
09/10/2024	AutoID:CANCELLED Job:3360636	TLBK		CANCELLEN/A..N/A				BK	82.75	0.00	82.75
09/11/2024	AutoID:OH183429 Job:3360566	TTLOH		OH183429 N/A..N/A				OH	0.00	27.94	(27.94)
09/17/2024	AutoID:OH183522 Job:3364790	TTLOH		OH183522 N/A..N/A				OH	0.00	37.01	(37.01)
09/18/2024	AutoID:OH183545 Job:3365616	TTLOH		OH183545 N/A..N/A				OH	0.00	652.92	(652.92)
09/18/2024	AutoID:OH183551 Job:3365616	TTLOH		OH183551 N/A..N/A				OH	0.00	86.95	(86.95)
09/18/2024	AP EFT 9.18.24	JE09006324B		JLS091824BN/A..N/A				JE	739.87	0.00	739.87
09/18/2024	AutoID:CANCELLED Job:3366553	TLBK		CANCELLEN/A..N/A				BK	27.94	0.00	27.94
09/19/2024	AutoID:CANCELLED Job:3367803	TLBK		CANCELLEN/A..N/A				BK	37.01	0.00	37.01
09/24/2024	AutoID:OH183663 Job:3369534	TTLOH		OH183663 N/A..N/A				OH	0.00	85.42	(85.42)
				Total for Object 1007					976.97	972.99	3.98
				Total for Org Key 23400000					6,482.62	1,952.72	4,529.90
23400010	Murphys Cemetery										
	2002 Accounts Payable										
09/05/2024	AutoID:OH183294 Job:3356160	TTLOH		OH183294 N/A..N/A				OH	0.00	82.75	82.75
09/05/2024	AutoID:OH183294 Job:3356585	TTLOH		OH183294 N/A..N/A				OH	82.75	0.00	(82.75)

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
09/11/2024	AutoID:OH183429 Job:3360103	TTLOH		OH183429	N/A..N/A			OH	0.00	27.94	27.94
09/11/2024	AutoID:OH183429 Job:3360566	TTLOH		OH183429	N/A..N/A			OH	27.94	0.00	(27.94)
09/17/2024	AutoID:OH183522 Job:3364319	TTLOH		OH183522	N/A..N/A			OH	0.00	37.01	37.01
09/17/2024	AutoID:OH183522 Job:3364790	TTLOH		OH183522	N/A..N/A			OH	37.01	0.00	(37.01)
09/18/2024	AutoID:OH183545 Job:3365036	TTLOH		OH183545	N/A..N/A			OH	0.00	652.92	652.92
09/18/2024	AutoID:OH183551 Job:3365214	TTLOH		OH183551	N/A..N/A			OH	0.00	86.95	86.95
09/18/2024	AutoID:OH183545 Job:3365616	TTLOH		OH183545	N/A..N/A			OH	652.92	0.00	(652.92)
09/18/2024	AutoID:OH183551 Job:3365616	TTLOH		OH183551	N/A..N/A			OH	86.95	0.00	(86.95)
09/24/2024	AutoID:OH183663 Job:3369369	TTLOH		OH183663	N/A..N/A			OH	0.00	85.42	85.42
09/24/2024	AutoID:OH183663 Job:3369534	TTLOH		OH183663	N/A..N/A			OH	85.42	0.00	(85.42)
Total for Object 2002									972.99	972.99	0.00
4300	Interest										
09/30/2024	09/24 INTEREST ALLOCATION	INT ALLOC		JINTSEP24BN/A..N/A				JE	0.00	5,505.65	5,505.65
Total for Object 4300									0.00	5,505.65	5,505.65
5001	Salaries/Wages - Permanent										
09/18/2024	GARRISON, JEFFR net pay 9/15	234091724		OH183545	W011952		00029348	OH	652.92	0.00	652.92
Total for Object 5001									652.92	0.00	652.92
5121	Communications										
09/05/2024	AT AND T MOBILI ACCT#	2340090424		OH183294	0022570		01149023	OH	82.75	0.00	82.75
Total for Object 5121									82.75	0.00	82.75
5201	Maint of Buildings/Grounds										
09/11/2024	CALIFORNIA WAST CUST#05-	2340091024		OH183429	W004470		01149268	OH	27.94	0.00	27.94
09/18/2024	GARRISON, JEFFR REIMB.	2340091724		OH183551	W011952		00029348	OH	86.95	0.00	86.95
Total for Object 5201									114.89	0.00	114.89
5243	Office Expense - Postage										
09/30/2024	9/24 SD MAIL BILLING	JE092400040	SEPT. 2024	JLS093024EN/A..N/A				JE	2.76	0.00	2.76
Total for Object 5243									2.76	0.00	2.76
5501	Utilities										
09/17/2024	PG AND E ACCT# 3715456521-4	2340091624		OH183522	0004416		01149518	OH	37.01	0.00	37.01

**County of Calaveras
GL Transaction Report**

9/1/2024 through 9/30/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
09/24/2024	UNION PUBLIC UT ACCT#005892340092324			OH183663	0013672		01149754	OH	85.42	0.00	85.42
				Total for Object 5501					122.43	0.00	122.43
				Total for Org Key 23400010					1,948.74	6,478.64	-4,529.90
							Grand Total		8,431.36	8,431.36	0.00