

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: Tuesday, March 19th , 2024

SUBJ: February 2024 is Closed

- Please remember to send our office a copy of your audit reports for 2022-2023 when they are finished by your outside auditor.
- Recommended Budget packets will be sent out no later than the end of April 2024.
- For March closing, please have all JE's, corrections, chargebacks, and transfers to our office by Wednesday, April 10th 2024.

Please continue to email ccauditor@calaverascounty.gov for any claims, questions, or changes that you may have.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/29/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	371,982.10
Total Assets		\$371,982.10
 <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		\$47,175.30
Year-to-Date Expenditures		\$55,273.47
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$371,957.42
Total Liabilities and Fund Equity		\$371,982.10

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/29/2024**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 23410000	75,844.50
Total Assets		\$75,844.50
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23410000	74,594.50
Total Fund Balance		\$74,594.50
Year-to-Date Revenues		\$1,250.00
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		\$75,844.50
Total Liabilities and Fund Equity		\$75,844.50

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/29/2024**

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	10,841.52
Total Assets		\$10,841.52
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	9,723.79
Total Fund Balance		\$9,723.79
Year-to-Date Revenues		\$1,117.73
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		\$10,841.52
Total Liabilities and Fund Equity		\$10,841.52

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

As of 2/29/2024

Fiscal Year: 2023

		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	4,866.02	1,133.98	18.89 %
Total Revenue From Use of Money/ Propert		6,000.00	0.00	4,866.02	1,133.98	18.89
<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	47,175.30	33,237.70	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	10,046.88	9,953.12	49.76 %
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	10,918.97	10,656.03	49.39
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	693.33	556.67	44.53 %
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	36,377.39	35,347.61	49.28 %
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	856.55	93.45	9.83 %
Total Services and Supplies		81,410.00	0.00	44,309.13	37,100.87	45.57

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

As of 2/29/2024

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	55,273.47	48,206.53	
Total Revenue			80,413.00	0.00	47,175.30	33,237.70	
Total Expenses			103,480.00	0.00	55,273.47	48,206.53	
Key Total for	23400010		(23,067.00)	0.00	(8,098.17)	(14,968.83)	

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

As of 2/29/2024

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 2/29/2024

Fiscal Year: 2023

		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	1,117.73	(1,117.73)	0.00 %
Total Revenue From Use of Money/ Propert		0.00	0.00	1,117.73	(1,117.73)	0.00
Total Revenue		0.00	0.00	1,117.73	(1,117.73)	
Total Revenue		0.00	0.00	1,117.73	(1,117.73)	
Total Expenses		0.00	0.00	0.00	0.00	
Key Total for	23420010	0.00	0.00	1,117.73	(1,117.73)	

County of Calaveras
Budget and Actuals by Budget Class

As of 2/29/2024

Fiscal Year: 2023

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	80,413.00	0.00	49,543.03	30,869.97	
Report Expenses	103,480.00	0.00	55,273.47	48,206.53	
REPORT TOTAL	(23,067.00)	0.00	(5,730.44)	(17,336.56)	

County of Calaveras
GL Transaction Report

2/1/2024 through 2/29/2024

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											
02/01/2024	AutoID: JTR02012 Job: 3208166	JE02000324T		JTR020124AN/A..N/A				JE	0.00	56.19	(56.19)	
02/01/2024	AutoID:CANCELLED Job:3208966	TLBK		CANCELLEN/A..N/A				BK	0.00	8,450.00	(8,450.00)	
02/02/2024	AutoID: JTR02022 Job: 3209071	JE02000624T		JTR020224AN/A..N/A				JE	0.00	602.25	(602.25)	
02/02/2024	AutoID:CANCELLED Job:3209700	TLBK		CANCELLEN/A..N/A				BK	0.00	9,162.00	(9,162.00)	
02/13/2024	AutoID:CANCELLED Job:3218264	TLBK		CANCELLEN/A..N/A				BK	0.00	26.70	(26.70)	
02/15/2024	AutoID:CANCELLED Job:3220115	TLBK		CANCELLEN/A..N/A				BK	0.00	86.71	(86.71)	
02/16/2024	AutoID:CANCELLED Job:3221227	TLBK		CANCELLEN/A..N/A				BK	0.00	80.89	(80.89)	
02/20/2024	AutoID: JTR02202 Job: 3221234	JE02006724T		JTR022024AN/A..N/A				JE	0.00	610.29	(610.29)	
02/22/2024	AutoID:CANCELLED Job:322379	TLBK		CANCELLEN/A..N/A				BK	0.00	35.71	(35.71)	
02/28/2024	AutoID:CANCELLED Job:3227163	TLBK		CANCELLEN/A..N/A				BK	0.00	24.23	(24.23)	
02/29/2024	AutoID: JLS03012 Job: 3231844	JE032300004		JLS030124BN/A..N/A				JE	0.00	4.08	(4.08)	
				Total for Object 1006						0.00	19,139.05	(19,139.05)
	1007 Outstanding Checks											
02/01/2024	AutoID:OH179528 Job:3207920	TTLOH		OH179528	N/A..N/A			OH	0.00	56.19	(56.19)	
02/01/2024	AP EFT	JE02000324T		JTR020124AN/A..N/A				JE	56.19	0.00	56.19	
02/01/2024	AutoID:CANCELLED Job:3208966	TLBK		CANCELLEN/A..N/A				BK	8,450.00	0.00	8,450.00	
02/02/2024	AutoID:OH179533 Job:3208994	TTLOH		OH179533	N/A..N/A			OH	0.00	602.25	(602.25)	
02/02/2024	AP EFT	JE02000624T		JTR020224AN/A..N/A				JE	602.25	0.00	602.25	
02/02/2024	AutoID:CANCELLED Job:3209700	TLBK		CANCELLEN/A..N/A				BK	9,162.00	0.00	9,162.00	
02/09/2024	AutoID:OH179695 Job:3215210	TTLOH		OH179695	N/A..N/A			OH	0.00	113.41	(113.41)	
02/13/2024	AutoID:OH179735 Job:3217273	TTLOH		OH179735	N/A..N/A			OH	0.00	80.89	(80.89)	
02/13/2024	AutoID:CANCELLED Job:3218264	TLBK		CANCELLEN/A..N/A				BK	26.70	0.00	26.70	
02/15/2024	AutoID:CANCELLED Job:3220115	TLBK		CANCELLEN/A..N/A				BK	86.71	0.00	86.71	
02/16/2024	AutoID:OH179827 Job:3220161	TTLOH		OH179827	N/A..N/A			OH	0.00	35.71	(35.71)	
02/16/2024	AutoID:CANCELLED Job:3221227	TLBK		CANCELLEN/A..N/A				BK	80.89	0.00	80.89	

**County of Calaveras
GL Transaction Report**

2/1/2024 through 2/29/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
02/20/2024	AP EFT	JE02006724T		JTR022024AN/A..N/A				JE	610.29	0.00	610.29
02/20/2024	AutoID:OH179852 Job:3221126	TTLOH		OH179852	N/A..N/A			OH	0.00	602.25	(602.25)
02/20/2024	AutoID:OH179859 Job:3221126	TTLOH		OH179859	N/A..N/A			OH	0.00	32.27	(32.27)
02/22/2024	AutoID:CANCELLED Job:322379	TTTLBK		CANCELLEN/A..N/A				BK	35.71	0.00	35.71
02/28/2024	AutoID:CANCELLED Job:3227163	TTTLBK		CANCELLEN/A..N/A				BK	24.23	0.00	24.23
Total for Object 1007									19,134.97	1,522.97	17,612.00
Total for Org Key 23400000									19,134.97	20,662.02	-1,527.05
23400010	Murphys Cemetery										
2002	Accounts Payable										
02/01/2024	AutoID:OH179528 Job:3207737	TTLOH		OH179528	N/A..N/A			OH	0.00	56.19	56.19
02/01/2024	AutoID:OH179528 Job:3207920	TTLOH		OH179528	N/A..N/A			OH	56.19	0.00	(56.19)
02/02/2024	AutoID:OH179533 Job:3208994	TTLOH		OH179533	N/A..N/A			OH	602.25	0.00	(602.25)
02/02/2024	AutoID:OH179533 Job:3208670	TTLOH		OH179533	N/A..N/A			OH	0.00	602.25	602.25
02/09/2024	AutoID:OH179695 Job:3215210	TTLOH		OH179695	N/A..N/A			OH	113.41	0.00	(113.41)
02/09/2024	AutoID:OH179695 Job:3214975	TTLOH		OH179695	N/A..N/A			OH	0.00	113.41	113.41
02/13/2024	AutoID:OH179735 Job:3216701	TTLOH		OH179735	N/A..N/A			OH	0.00	80.89	80.89
02/13/2024	AutoID:OH179735 Job:3217273	TTLOH		OH179735	N/A..N/A			OH	80.89	0.00	(80.89)
02/16/2024	AutoID:OH179827 Job:3220081	TTLOH		OH179827	N/A..N/A			OH	0.00	35.71	35.71
02/16/2024	AutoID:OH179827 Job:3220161	TTLOH		OH179827	N/A..N/A			OH	35.71	0.00	(35.71)
02/20/2024	AutoID:OH179852 Job:3220628	TTLOH		OH179852	N/A..N/A			OH	0.00	602.25	602.25
02/20/2024	AutoID:OH179859 Job:3220960	TTLOH		OH179859	N/A..N/A			OH	0.00	32.27	32.27
02/20/2024	AutoID:OH179852 Job:3221126	TTLOH		OH179852	N/A..N/A			OH	602.25	0.00	(602.25)
02/20/2024	AutoID:OH179859 Job:3221126	TTLOH		OH179859	N/A..N/A			OH	32.27	0.00	(32.27)
Total for Object 2002									1,522.97	1,522.97	0.00
5001	Salaries/Wages - Permanent										
02/02/2024	GARRISON, JEFFR net pay 1/31	23402124		OH179533	W011952		00027441	OH	602.25	0.00	602.25
02/20/2024	GARRISON, JEFFR net pay 2/15	234021624		OH179852	W011952		00027575	OH	602.25	0.00	602.25
Total for Object 5001									1,204.50	0.00	1,204.50

**County of Calaveras
GL Transaction Report**

2/1/2024 through 2/29/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5121	Communications										
02/09/2024	AT AND T ACCT # 248134-238733040020824			OH179695	0007950		01140557	OH	4.43	0.00	4.43
02/09/2024	AT AND T MOBILI ACCT # 2340020824			OH179695	0022570		01140558	OH	82.28	0.00	82.28
	Total for Object 5121								86.71	0.00	86.71
5181	Maintenance of Equipment										
02/20/2024	CALAVERAS LUMBE CUST # 13765			OH179859	0014167		01141068	OH	24.23	0.00	24.23
	Total for Object 5181								24.23	0.00	24.23
5201	Maint of Buildings/Grounds										
02/01/2024	GARRISON, JEFFR MILEAGE 2340013124			OH179528	W011952		00027437	OH	56.19	0.00	56.19
02/09/2024	CALIFORNIA WAST ACCT # 05-2340020824			OH179695	W004470		01140559	OH	26.70	0.00	26.70
02/20/2024	GARRISON, JEFFR MILEAGE 2340021624			OH179859	W011952		00027575	OH	8.04	0.00	8.04
	Total for Object 5201								90.93	0.00	90.93
5243	Office Expense - Postage										
02/29/2024	2/24 SD MAIL BILLING JE032300004			JLS030124BN/A..N/A				JE	4.08	0.00	4.08
	Total for Object 5243								4.08	0.00	4.08
5501	Utilities										
02/13/2024	UNION PUBLIC UT ACCT # 2340021224			OH179735	0013672		01140673	OH	80.89	0.00	80.89
02/16/2024	PG AND E ACCT # 3715456521-42340021524			OH179827	0004416		01140946	OH	35.71	0.00	35.71
	Total for Object 5501								116.60	0.00	116.60
	Total for Org Key 23400010								3,050.02	1,522.97	1,527.05
	Grand Total								22,184.99	22,184.99	0.00