



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 June 18, 2024

SUBJ: May 2024 is closed

Some important reminders:

- The deadline for accounts payable for the 2023-24 fiscal year is Friday, June 28, 2024. Anything submitted after that date might be paid in the next fiscal year and will need to have an invoice date of July 1, 2024, or later.
- Annual Signature Authorization Forms were **due Friday, 6/23/2023** to have in place for 7/1/2024 to ensure bills are paid for 24/25 expenditures.
- **Use 7/1/2024 as your invoice date for claims that are budgeted for 2024/25.**
- Please recall that July 1st will have ZERO cash. Until this office closes 2023/24, we will not be able to roll assets, liabilities, or fund balances from 6/30/2024. To determine where your cash position is, please continue to run the balance sheet from 6/30/2024 and factor in the 2024/2025 revenue and expenses that will be posting starting July 1. Additionally, our staff can always assist with that analysis, if needed.
- Submit district audited financial statements, per GC26909, as soon as possible. Our office will not be able to prepare and submit any reports to the State Controller’s Office on your behalf unless we have your most current statement.

Should you have any questions, feel free to contact us directly.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23400000 395,843.93
1007	Outstanding Checks	23400000 (4.43)
Total Assets		\$395,839.50
<u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	23400010 24.68
Total Liabilities		\$24.68
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	23400000 176,533.59
3040	Reserve - General	23400000 203,522.00
Total Fund Balance		\$380,055.59
Year-to-Date Revenues		\$79,754.86
Year-to-Date Expenditures		\$63,995.63
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$395,814.82
Total Liabilities and Fund Equity		\$395,839.50

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2024**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	76,094.50
Total Assets		\$76,094.50
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	74,594.50
Total Fund Balance		\$74,594.50
Year-to-Date Revenues		\$1,500.00
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		\$76,094.50
Total Liabilities and Fund Equity		\$76,094.50

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

As of 5/31/2024

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	65,144.88	359.12	0.54 %
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	1,705.95	(146.95)	-9.42 %
4020	Current Unsecured Taxes	1,413.00	0.00	1,273.34	139.66	9.88 %
4027	Suppl Current Unsecured Taxes	73.00	0.00	49.69	23.31	31.93 %
4040	Prior Unsecured Taxes	122.00	0.00	52.56	69.44	56.91 %
4465	State Timber Tax	0.00	0.00	48.25	(48.25)	0.00 %
Total Taxes		69,709.00	0.00	69,306.25	402.75	0.57
<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	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	1,675.00	2,325.00	58.12 %
Total Charges for Services		4,000.00	0.00	1,675.00	2,325.00	58.12
<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	79,754.86	658.14	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	14,470.51	5,529.49	27.64 %
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	15,654.72	5,920.28	27.44
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	954.75	295.25	23.62 %
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	3,515.00	0.00	3,561.47	(46.47)	-1.32 %
5181	Maintenance of Equipment	400.00	0.00	51.96	348.04	87.01 %
5201	Maint of Buildings/Grounds	71,725.00	0.00	39,567.61	32,157.39	44.83 %
5241	Office Expense	850.00	0.00	569.41	280.59	33.01 %
5243	Office Expense - Postage	70.00	0.00	54.54	15.46	22.08 %
5271	Prof and Specialized Services	1,600.00	0.00	1,463.34	136.66	8.54 %
5501	Utilities	950.00	0.00	1,143.42	(193.42)	-20.36 %
Total Services and Supplies		81,410.00	0.00	48,295.54	33,114.46	40.67

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2024

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	63,995.63	39,484.37	
Total Revenue			80,413.00	0.00	79,754.86	658.14	
Total Expenses			103,480.00	0.00	63,995.63	39,484.37	
Key Total for	23400010		(23,067.00)	0.00	15,759.23	(38,826.23)	

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2024

Fiscal Year: 2023

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23410010	Murphy Cemetary Endowment					
<u>Misc. Revenue</u>							
4712	Other Revenue		0.00	0.00	1,500.00	(1,500.00)	0.00 %
Total Misc. Revenue			0.00	0.00	1,500.00	(1,500.00)	0.00
Total Revenue			0.00	0.00	1,500.00	(1,500.00)	
Total Revenue			0.00	0.00	1,500.00	(1,500.00)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	1,500.00	(1,500.00)	

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

As of 5/31/2024

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 5/31/2024

Fiscal Year: 2023

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	80,413.00	0.00	83,066.46	(2,653.46)	
Report Expenses	103,480.00	0.00	63,995.63	39,484.37	
REPORT TOTAL	(23,067.00)	0.00	19,070.83	(42,137.83)	

County of Calaveras
GL Transaction Report

5/1/2024 through 5/31/2024

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										
05/01/2024	AutoID: JTR05012 Job: 3272117	JE05000724T		JTR050124AN/A..N/A				JE	0.00	652.92	(652.92)
05/03/2024	AutoID: JJF05032 Job: 3273809	JE05001524T		JJF050324A N/A..N/A				JE	0.00	10.05	(10.05)
05/13/2024	AutoID:CANCELLED Job:328061	TTLBK		CANCELLEN/A..N/A				BK	0.00	82.59	(82.59)
05/14/2024	AutoID:CANCELLED Job:3281395	TTLBK		CANCELLEN/A..N/A				BK	0.00	81.74	(81.74)
05/15/2024	AutoID:CANCELLED Job:3282175	TTLBK		CANCELLEN/A..N/A				BK	0.00	290.35	(290.35)
05/17/2024	AutoID: JJF05172 Job: 3282937	JE05006324T		JJF051724A N/A..N/A				JE	0.00	652.92	(652.92)
05/20/2024	AutoID: JJF05202 Job: 3283673	JE05006724T		JJF052024A N/A..N/A				JE	0.00	22.75	(22.75)
05/20/2024	AutoID:CANCELLED Job:3284406	TTLBK		CANCELLEN/A..N/A				BK	0.00	12.27	(12.27)
05/23/2024	AutoID:CANCELLED Job:3287060	TTLBK		CANCELLEN/A..N/A				BK	0.00	9.87	(9.87)
05/31/2024	AutoID: JBS05312 Job: 3291441	TX0523055		JBS053124FN/A..N/A				JE	39.14	0.00	39.14
05/31/2024	AutoID: JBS05312 Job: 3291521	TX0523056		JBS053124HN/A..N/A				JE	75.63	0.00	75.63
05/31/2024	AutoID: JLS05312 Job: 3299154	JE052300003		JLS053124CN/A..N/A				JE	0.00	4.83	(4.83)
				Total for Object 1006					114.77	1,820.29	(1,705.52)
	1007 Outstanding Checks										
05/01/2024	AutoID:OH181120 Job:3272030	TTLOH		OH181120 N/A..N/A				OH	0.00	844.54	(844.54)
05/01/2024	AP EFT	JE05000724T		JTR050124AN/A..N/A				JE	652.92	0.00	652.92
05/03/2024	AutoID:OH181181 Job:3273744	TTLOH		OH181181 N/A..N/A				OH	0.00	10.05	(10.05)
05/03/2024	5/3/2024 AP EFT	JE05001524T		JJF050324A N/A..N/A				JE	10.05	0.00	10.05
05/06/2024	AutoID:OH181215 Job:3274875	TTLOH		OH181215 N/A..N/A				OH	0.00	82.59	(82.59)
05/09/2024	AutoID:OH181296 Job:3278093	TTLOH		OH181296 N/A..N/A				OH	0.00	72.03	(72.03)
05/10/2024	AutoID:OH181312 Job:3278873	TTLOH		OH181312 N/A..N/A				OH	0.00	81.74	(81.74)
05/10/2024	AutoID:OH181317 Job:3278873	TTLOH		OH181317 N/A..N/A				OH	0.00	31.13	(31.13)
05/13/2024	AutoID:CANCELLED Job:328061	TTLBK		CANCELLEN/A..N/A				BK	82.59	0.00	82.59
05/14/2024	AutoID:CANCELLED Job:3281395	TTLBK		CANCELLEN/A..N/A				BK	81.74	0.00	81.74
05/15/2024	AutoID:CANCELLED Job:3282175	TTLBK		CANCELLEN/A..N/A				BK	290.35	0.00	290.35

**County of Calaveras
GL Transaction Report**

5/1/2024 through 5/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
05/17/2024	AutoID:OH181406 Job:3282814	TTLOH		OH181406	N/A..N/A			OH	0.00	652.92	(652.92)
05/17/2024	5/17/2024 AP EFT	JE05006324T		JJF051724A	N/A..N/A			JE	652.92	0.00	652.92
05/20/2024	AutoID:OH181435 Job:3283642	TTLOH		OH181435	N/A..N/A			OH	0.00	22.75	(22.75)
05/20/2024	AutoID:OH181438 Job:3283642	TTLOH		OH181438	N/A..N/A			OH	0.00	9.87	(9.87)
05/20/2024	5/20/2024 AP EFT	JE05006724T		JJF052024A	N/A..N/A			JE	22.75	0.00	22.75
05/20/2024	AutoID:CANCELLED Job:3284406	TTLBK		CANCELLEN	A..N/A			BK	12.27	0.00	12.27
05/23/2024	AutoID:CANCELLED Job:3287060	TTLBK		CANCELLEN	A..N/A			BK	9.87	0.00	9.87
Total for Object 1007									1,815.46	1,807.62	7.84
Total for Org Key 23400000									1,930.23	3,627.91	-1,697.68
23400010	Murphys Cemetery										
2002	Accounts Payable										
05/01/2024	AutoID:OH181120 Job:3271556	TTLOH		OH181120	N/A..N/A			OH	0.00	844.54	844.54
05/01/2024	AutoID:OH181120 Job:3272030	TTLOH		OH181120	N/A..N/A			OH	844.54	0.00	(844.54)
05/03/2024	AutoID:OH181181 Job:3273576	TTLOH		OH181181	N/A..N/A			OH	0.00	10.05	10.05
05/03/2024	AutoID:OH181181 Job:3273744	TTLOH		OH181181	N/A..N/A			OH	10.05	0.00	(10.05)
05/06/2024	AutoID:OH181215 Job:3274569	TTLOH		OH181215	N/A..N/A			OH	0.00	82.59	82.59
05/06/2024	AutoID:OH181215 Job:3274875	TTLOH		OH181215	N/A..N/A			OH	82.59	0.00	(82.59)
05/09/2024	AutoID:OH181296 Job:3277587	TTLOH		OH181296	N/A..N/A			OH	0.00	72.03	72.03
05/09/2024	AutoID:OH181296 Job:3278093	TTLOH		OH181296	N/A..N/A			OH	72.03	0.00	(72.03)
05/10/2024	AutoID:OH181312 Job:3278713	TTLOH		OH181312	N/A..N/A			OH	0.00	81.74	81.74
05/10/2024	AutoID:OH181312 Job:3278873	TTLOH		OH181312	N/A..N/A			OH	81.74	0.00	(81.74)
05/10/2024	AutoID:OH181317 Job:3278873	TTLOH		OH181317	N/A..N/A			OH	31.13	0.00	(31.13)
05/10/2024	AutoID:OH181317 Job:3278724	TTLOH		OH181317	N/A..N/A			OH	0.00	31.13	31.13
05/17/2024	AutoID:OH181406 Job:3282363	TTLOH		OH181406	N/A..N/A			OH	0.00	652.92	652.92
05/17/2024	AutoID:OH181406 Job:3282814	TTLOH		OH181406	N/A..N/A			OH	652.92	0.00	(652.92)
05/20/2024	AutoID:OH181438 Job:3283586	TTLOH		OH181438	N/A..N/A			OH	0.00	9.87	9.87
05/20/2024	AutoID:OH181435 Job:3283595	TTLOH		OH181435	N/A..N/A			OH	0.00	22.75	22.75

County of Calaveras
GL Transaction Report

5/1/2024 through 5/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
05/20/2024	AutoID:OH181435 Job:3283642	TTLOH		OH181435	N/A..N/A			OH	22.75	0.00	(22.75)
05/20/2024	AutoID:OH181438 Job:3283642	TTLOH		OH181438	N/A..N/A			OH	9.87	0.00	(9.87)
				Total for Object 2002					1,807.62	1,807.62	0.00
	4463 State Homeowners Prop Tax Rel										
05/31/2024	HOPTR 15% MAY APPORT	TX0523056	0	JBS053124HN/A..N/A				JE	0.00	75.63	75.63
				Total for Object 4463					0.00	75.63	75.63
	4465 State Timber Tax										
05/31/2024	TIMBER TAX MAY APPORT	TX0523055	0	JBS053124FN/A..N/A				JE	0.00	39.14	39.14
				Total for Object 4465					0.00	39.14	39.14
	5001 Salaries/Wages - Permanent										
05/01/2024	GARRISON, JEFFR net pay 4/30	234043024		OH181120	W011952		00028146	OH	652.92	0.00	652.92
05/01/2024	WETZEL, ROBERT net pay 4/30	234043024		OH181120	0041960		01143916	OH	191.62	0.00	191.62
05/17/2024	GARRISON, JEFFR net pay 5/15	234051624		OH181406	W011952		00028303	OH	652.92	0.00	652.92
				Total for Object 5001					1,497.46	0.00	1,497.46
	5121 Communications										
05/06/2024	AT AND T MOBILI ACCT #	2340050624		OH181215	0022570		01144065	OH	82.59	0.00	82.59
05/10/2024	AT AND T ACCT # 248 134-2387	3340050924		OH181317	0007950		01144240	OH	4.43	0.00	4.43
				Total for Object 5121					87.02	0.00	87.02
	5201 Maint of Buildings/Grounds										
05/03/2024	GARRISON, JEFFR MILEAGE	2340050324		OH181181	W011952		00028191	OH	10.05	0.00	10.05
05/09/2024	WE'RE INC. MCD	012698		OH181296	0015143		01144194	OH	72.03	0.00	72.03
05/10/2024	CALIFORNIA WAST CUST # 05-	2340050924		OH181317	W004470		01144241	OH	26.70	0.00	26.70
05/20/2024	GARRISON, JEFFR DUMP FEE	2340052024		OH181435	W011952		00028305	OH	6.00	0.00	6.00
05/20/2024	GARRISON, JEFFR MILEAGE	2340052024		OH181435	W011952		00028305	OH	16.75	0.00	16.75
				Total for Object 5201					131.53	0.00	131.53
	5243 Office Expense - Postage										
05/31/2024	5/24 SD MAIL BILLING	JE052300003		JLS053124CN/A..N/A				JE	4.83	0.00	4.83
				Total for Object 5243					4.83	0.00	4.83
	5501 Utilities										
05/10/2024	UNION PUBLIC UT ACCT #	2340050924		OH181312	0013672		01144236	OH	81.74	0.00	81.74

**County of Calaveras
GL Transaction Report**

5/1/2024 through 5/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
05/20/2024	PG AND E ACCT # 3715456521-42340052024			OH181438	0004416		01144657	OH	9.87	0.00	9.87
				Total for Object 5501					91.61	0.00	91.61
				Total for Org Key 23400010					3,620.07	1,922.39	1,697.68
						Grand Total			5,550.30	5,550.30	0.00