

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: Monday, November 18, 2024
SUBJ: October 2024 is Closed

- For November close, all corrections, transfers, and chargebacks need to be turned in by Friday 12/13.
- **Special District audits are due by 1/3/25.**

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.

- 11/28/24 – 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@calaverascounty.gov for any claims, questions, or changes that you may have.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2024**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23400000 395,309.06
1007	Outstanding Checks	23400000 (598.00)
Total Assets		\$394,711.06
<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 197,556.07
3040	Reserve - General	23400000 203,522.00
Total Fund Balance		\$401,078.07
Year-to-Date Revenues		\$7,583.14
Year-to-Date Expenditures		\$13,974.83
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$394,686.38
Total Liabilities and Fund Equity		\$394,711.06

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2024**

Fund 2342 Murphy Cem Endow Int

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	13,402.46
Total Assets		\$13,402.46
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	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 10/31/2024

Fiscal Year: 2024

	Budget Version-	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	77.49	322.51	80.62 %
Total Misc. Revenue		400.00	0.00	77.49	322.51	80.62
	Total Revenue	84,260.00	0.00	7,583.14	76,676.86	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	22,000.00	0.00	5,607.56	16,392.44	74.51 %
5051	Social Security (OASDI)	1,250.00	0.00	223.20	1,026.80	82.14 %
5053	Medicare	325.00	0.00	117.88	207.12	63.72 %
Total Salaries and Employee Benefits		23,575.00	0.00	5,948.64	17,626.36	74.76
<u>Services and Supplies</u>						
5121	Communications	1,250.00	0.00	335.35	914.65	73.17 %
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	1,912.68	79,987.32	97.66 %
5241	Office Expense	725.00	0.00	698.00	27.00	3.72 %
5243	Office Expense - Postage	85.00	0.00	14.49	70.51	82.95 %
5271	Prof and Specialized Services	1,850.00	0.00	360.00	1,490.00	80.54 %
5501	Utilities	1,675.00	0.00	466.63	1,208.37	72.14 %
Total Services and Supplies		92,179.00	0.00	7,980.67	84,198.33	91.34
<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 10/31/2024

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	13,974.83	102,274.69	
Total Revenue		84,260.00	0.00	7,583.14	76,676.86	
Total Expenses		116,249.52	0.00	13,974.83	102,274.69	
Key Total for	23400010	(31,989.52)	0.00	(6,391.69)	(25,597.83)	

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

As of 10/31/2024

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 10/31/2024

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 10/31/2024

Fiscal Year: 2024

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	84,260.00	0.00	9,829.80	74,430.20	
Report Expenses	116,249.52	0.00	13,974.83	102,274.69	
REPORT TOTAL	(31,989.52)	0.00	(4,145.03)	(27,844.49)	

County of Calaveras
GL Transaction Report

10/1/2024 through 10/31/2024

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											
10/02/2024	AutoID: JLS10022 Job: 3374998	JE10001224B		JLS100224BN/A..N/A				JE	0.00	661.63	(661.63)	
10/02/2024	AutoID: C100224 Job: 3377807	TTLCR		C100224 N/A..N/A				CR	77.49	0.00	77.49	
10/04/2024	AutoID:CANCELLED Job:3377746	TTLBK		CANCELLEN/A..N/A				BK	0.00	85.42	(85.42)	
10/10/2024	AutoID:CANCELLED Job:3381896	TTLBK		CANCELLEN/A..N/A				BK	0.00	82.75	(82.75)	
10/15/2024	AutoID:CANCELLED Job:3383610	TTLBK		CANCELLEN/A..N/A				BK	0.00	31.23	(31.23)	
10/16/2024	AutoID: JLS10162 Job: 3383647	JE10005424B		JLS101624BN/A..N/A				JE	0.00	652.92	(652.92)	
10/17/2024	AutoID: JLS10172 Job: 3384675	JE10006024B		JLS101724BN/A..N/A				JE	0.00	86.95	(86.95)	
10/18/2024	AutoID:CANCELLED Job:3386674	TTLBK		CANCELLEN/A..N/A				BK	0.00	100.00	(100.00)	
10/23/2024	AutoID: JHP10232 Job: 3391388	JE10007724B		JHP102324AN/A..N/A				JE	0.00	571.20	(571.20)	
10/23/2024	AutoID: JHP10232 Job: 3391388	JE10007824B		JHP102324AN/A..N/A				JE	0.00	39.60	(39.60)	
10/29/2024	AutoID: JLS10292 Job: 3392860	JE10010524B		JLS102924AN/A..N/A				JE	0.00	168.75	(168.75)	
10/29/2024	AutoID:CANCELLED Job:3394361	TTLBK		CANCELLEN/A..N/A				BK	0.00	86.50	(86.50)	
10/31/2024	AutoID: JHP10312 Job: 3397915	JE102400042		JHP103124BN/A..N/A				JE	0.00	4.83	(4.83)	
10/31/2024	AutoID: JJF10312 Job: 3395026	JE10011624B		JJF103124A N/A..N/A				JE	0.00	53.51	(53.51)	
				Total for Object 1006						77.49	2,625.29	(2,547.80)
	1007 Outstanding Checks											
10/02/2024	AutoID:OH183794 Job:3374820	TTLOH		OH183794 N/A..N/A				OH	0.00	652.92	(652.92)	
10/02/2024	AutoID:OH183801 Job:3374820	TTLOH		OH183801 N/A..N/A				OH	0.00	91.46	(91.46)	
10/02/2024	AP EFT 10.2.24	JE10001224B		JLS100224BN/A..N/A				JE	661.63	0.00	661.63	
10/04/2024	AutoID:CANCELLED Job:3377746	TTLBK		CANCELLEN/A..N/A				BK	85.42	0.00	85.42	
10/07/2024	AutoID:OH183876 Job:3377441	TTLOH		OH183876 N/A..N/A				OH	0.00	100.00	(100.00)	
10/09/2024	AutoID:OH183932 Job:3379538	TTLOH		OH183932 N/A..N/A				OH	0.00	31.23	(31.23)	
10/10/2024	AutoID:CANCELLED Job:3381896	TTLBK		CANCELLEN/A..N/A				BK	82.75	0.00	82.75	
10/15/2024	AutoID:CANCELLED Job:3383610	TTLBK		CANCELLEN/A..N/A				BK	31.23	0.00	31.23	
10/16/2024	AP EFT 10.16.24	JE10005424B		JLS101624BN/A..N/A				JE	652.92	0.00	652.92	

**County of Calaveras
GL Transaction Report**

10/1/2024 through 10/31/2024

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
10/16/2024	AutoID:OH184049 Job:3383606	TTLOH		OH184049	N/A..N/A			OH	0.00	652.92	(652.92)
10/17/2024	AutoID:OH184075 Job:3384626	TTLOH		OH184075	N/A..N/A			OH	0.00	86.95	(86.95)
10/17/2024	AP EFT 10.17.24	JE10006024B		JLS101724BN/A..N/A				JE	86.95	0.00	86.95
10/18/2024	AutoID:CANCELLED Job:3386674	TTLBK		CANCELLEN/A..N/A				BK	100.00	0.00	100.00
10/21/2024	AutoID:OH184126 Job:3386685	TTLOH		OH184126	N/A..N/A			OH	0.00	86.50	(86.50)
10/29/2024	AutoID:OH184260 Job:3392800	TTLOH		OH184260	N/A..N/A			OH	0.00	168.75	(168.75)
10/29/2024	AP EFT 10.29.24	JE10010524B		JLS102924AN/A..N/A				JE	168.75	0.00	168.75
10/29/2024	AutoID:CANCELLED Job:339436	TTLBK		CANCELLEN/A..N/A				BK	86.50	0.00	86.50
10/31/2024	AutoID:OH184313 Job:3394947	TTLOH		OH184313	N/A..N/A			OH	0.00	651.51	(651.51)
10/31/2024	10/31/2024 AP EFT	JE10011624B		JJF103124A N/A..N/A				JE	53.51	0.00	53.51
Total for Object 1007									2,009.66	2,522.24	(512.58)
Total for Org Key 23400000									2,087.15	5,147.53	-3,060.38
23400010	Murphys Cemetery										
2002	Accounts Payable										
10/02/2024	AutoID:OH183794 Job:3374241	TTLOH		OH183794	N/A..N/A			OH	0.00	652.92	652.92
10/02/2024	AutoID:OH183794 Job:3374820	TTLOH		OH183794	N/A..N/A			OH	652.92	0.00	(652.92)
10/02/2024	AutoID:OH183801 Job:3374820	TTLOH		OH183801	N/A..N/A			OH	91.46	0.00	(91.46)
10/02/2024	AutoID:OH183801 Job:3374323	TTLOH		OH183801	N/A..N/A			OH	0.00	91.46	91.46
10/07/2024	AutoID:OH183876 Job:3377319	TTLOH		OH183876	N/A..N/A			OH	0.00	100.00	100.00
10/07/2024	AutoID:OH183876 Job:3377441	TTLOH		OH183876	N/A..N/A			OH	100.00	0.00	(100.00)
10/09/2024	AutoID:OH183932 Job:3379182	TTLOH		OH183932	N/A..N/A			OH	0.00	31.23	31.23
10/09/2024	AutoID:OH183932 Job:3379538	TTLOH		OH183932	N/A..N/A			OH	31.23	0.00	(31.23)
10/16/2024	AutoID:OH184049 Job:3383606	TTLOH		OH184049	N/A..N/A			OH	652.92	0.00	(652.92)
10/16/2024	AutoID:OH184049 Job:3383318	TTLOH		OH184049	N/A..N/A			OH	0.00	652.92	652.92
10/17/2024	AutoID:OH184075 Job:3384214	TTLOH		OH184075	N/A..N/A			OH	0.00	86.95	86.95
10/17/2024	AutoID:OH184075 Job:3384626	TTLOH		OH184075	N/A..N/A			OH	86.95	0.00	(86.95)
10/21/2024	AutoID:OH184126 Job:3386324	TTLOH		OH184126	N/A..N/A			OH	0.00	86.50	86.50

**County of Calaveras
GL Transaction Report**

10/1/2024 through 10/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
10/21/2024	AutoID:OH184126 Job:3386685	TTLOH		OH184126	N/A..N/A			OH	86.50	0.00	(86.50)
10/29/2024	AutoID:OH184260 Job:3392181	TTLOH		OH184260	N/A..N/A			OH	0.00	168.75	168.75
10/29/2024	AutoID:OH184260 Job:3392800	TTLOH		OH184260	N/A..N/A			OH	168.75	0.00	(168.75)
10/31/2024	AutoID:OH184313 Job:3394686	TTLOH		OH184313	N/A..N/A			OH	0.00	651.51	651.51
10/31/2024	AutoID:OH184313 Job:3394947	TTLOH		OH184313	N/A..N/A			OH	651.51	0.00	(651.51)
				Total for Object 2002					2,522.24	2,522.24	0.00
4708	Refund - Miscellaneous										
10/02/2024	MURPHYS CEMETER REFUND	00143643		C100224	DP234			CR	0.00	77.49	77.49
				Total for Object 4708					0.00	77.49	77.49
5001	Salaries/Wages - Permanent										
10/02/2024	GARRISON, JEFFR net pay 9/30	234010124		OH183794	W011952		00029460	OH	652.92	0.00	652.92
10/16/2024	GARRISON, JEFFR net pay 10/15	2340101524		OH184049	W011952		00029582	OH	652.92	0.00	652.92
10/23/2024	MCD EFTPS Q3 2024	JE10007724B		JHP102324AN/A..N/A				JE	295.80	0.00	295.80
10/23/2024	MCD EFT-EDD	JE10007824B		JHP102324AN/A..N/A				JE	39.60	0.00	39.60
				Total for Object 5001					1,641.24	0.00	1,641.24
5051	Social Security (OASDI)										
10/23/2024	MCD EFTPS Q3 2024	JE10007724B		JHP102324AN/A..N/A				JE	223.20	0.00	223.20
				Total for Object 5051					223.20	0.00	223.20
5053	Medicare										
10/23/2024	MCD EFTPS Q3 2024	JE10007724B		JHP102324AN/A..N/A				JE	52.20	0.00	52.20
				Total for Object 5053					52.20	0.00	52.20
5121	Communications										
10/02/2024	AT AND T MOBILI	2340100124		OH183801	0022570		01150101	OH	82.75	0.00	82.75
10/09/2024	AT AND T ACCT#248 134-2387 33040100824			OH183932	0007950		01150410	OH	3.29	0.00	3.29
				Total for Object 5121					86.04	0.00	86.04
5201	Maint of Buildings/Grounds										
10/02/2024	GARRISON, JEFFR CEMETARY	2340100124		OH183801	W011952		00029460	OH	8.71	0.00	8.71
10/09/2024	CALIFORNIA WAST CUST#05-	2340100824		OH183932	W004470		01150411	OH	27.94	0.00	27.94
10/17/2024	GARRISON, JEFFR MILEAGE &	2340101624		OH184075	W011952		00029589	OH	86.95	0.00	86.95

County of Calaveras
GL Transaction Report

10/1/2024 through 10/31/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
10/31/2024	GARRISON, JEFFR MILEAGE	2340103024		OH184313	W011952		00029694	OH	35.51	0.00	35.51
10/31/2024	GARRISON, JEFFR DUMP FEE	2340103024		OH184313	W011952		00029694	OH	18.00	0.00	18.00
				Total for Object 5201					177.11	0.00	177.11
	5241 Office Expense										
10/07/2024	POSTMASTER BOX#957 MCD	2340100724		OH183876	0032584		01150295	OH	100.00	0.00	100.00
10/31/2024	CA SPECIAL DIST MEM ID 39442340103024			OH184313	0028682		01151350	OH	598.00	0.00	598.00
				Total for Object 5241					698.00	0.00	698.00
	5243 Office Expense - Postage										
10/31/2024	10/24 SD MAIL BILLING	JE102400042		JHP103124BN/A..N/A				JE	4.83	0.00	4.83
				Total for Object 5243					4.83	0.00	4.83
	5271 Prof and Specialized Services										
10/29/2024	JENKINS, JILL Q3 payroll servi	2340102824		OH184260	0008015		00029669	OH	168.75	0.00	168.75
				Total for Object 5271					168.75	0.00	168.75
	5501 Utilities										
10/21/2024	UNION PUBLIC UT ACCT#005892340101824			OH184126	0013672		01150877	OH	86.50	0.00	86.50
				Total for Object 5501					86.50	0.00	86.50
				Total for Org Key 23400010					5,660.11	2,599.73	3,060.38
				Grand Total					7,747.26	7,747.26	0.00