

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: Friday, October 31, 2025

SUBJ: September 2025 is Closed

- September is now closed, and Q1 interest has posted.
- 25/26 Final Budgets that have been submitted have been updated.
- For October close, all corrections, transfers, and chargebacks need to be turned in by Thursday 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.

- 11/11/25 Closed for Veterans Day
- 11/27/25 – 11/28/25 Closed for Thanksgiving
- 12/24/25 – 12/25/25 Closed for Christmas
- 12/31/25 – 1/1/26 Closed for New Years

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

**County of Calaveras
GL Transaction Report**

9/1/2025 through 9/30/2025

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 Cemetary Admin											
	1006 Cash in Treasury											
09/03/2025	AutoID: JJF09032 Job: 3587748	JE09001325T		JJF090325A	N/A..N/A			JE	0.00	616.18	(616.18)	
09/05/2025	AutoID: JJF09052 Job: 3589548	JE09001825T		JJF090525A	N/A..N/A			JE	0.00	147.38	(147.38)	
09/05/2025	AutoID:CANCELLED Job:3590295	TLBK		CANCELLE	N/A..N/A			BK	0.00	6,300.00	(6,300.00)	
09/08/2025	AutoID:CANCELLED Job:3591277	TLBK		CANCELLE	N/A..N/A			BK	0.00	505.04	(505.04)	
09/12/2025	AutoID:CANCELLED Job:3595223	TLBK		CANCELLE	N/A..N/A			BK	0.00	90.92	(90.92)	
09/16/2025	AutoID:CANCELLED Job:3597290	TLBK		CANCELLE	N/A..N/A			BK	0.00	97.74	(97.74)	
09/17/2025	AutoID:CANCELLED Job:3598368	TLBK		CANCELLE	N/A..N/A			BK	0.00	33.32	(33.32)	
09/18/2025	AutoID:CANCELLED Job:3599204	TLBK		CANCELLE	N/A..N/A			BK	0.00	15,000.00	(15,000.00)	
09/19/2025	AutoID: JLS09192 Job: 3599268	JE09007425T		JLS091925A	N/A..N/A			JE	0.00	165.90	(165.90)	
09/22/2025	AutoID: JLS09222 Job: 3600189	JE09007825T		JLS092225A	N/A..N/A			JE	0.00	17.20	(17.20)	
09/22/2025	AutoID:CANCELLED Job:3601025	TLBK		CANCELLE	N/A..N/A			BK	0.00	39.86	(39.86)	
09/29/2025	AutoID:CANCELLED Job:3605388	TLBK		CANCELLE	N/A..N/A			BK	0.00	250.00	(250.00)	
09/30/2025	AutoID: JHP09302 Job: 3607705	JE092500083		JHP093025B	N/A..N/A			JE	0.00	4.44	(4.44)	
09/30/2025	AutoID: JINT0930 Job: 3620955	INT ALLO		JINT093025	N/A..N/A			JE	4,777.77	0.00	4,777.77	
				Total for Object 1006						4,777.77	23,267.98	(18,490.21)
	1007 Outstanding Checks											
09/03/2025	AutoID:OH189270 Job:3587642	TTLOH		OH189270	N/A..N/A			OH	0.00	616.18	(616.18)	
09/03/2025	9/3/2025 AP EFT	JE09001325T		JJF090325A	N/A..N/A			JE	616.18	0.00	616.18	
09/05/2025	AutoID:OH189340 Job:3589480	TTLOH		OH189340	N/A..N/A			OH	0.00	147.38	(147.38)	
09/05/2025	9/5/2025 AP EFT	JE09001825T		JJF090525A	N/A..N/A			JE	147.38	0.00	147.38	
09/05/2025	AutoID:CANCELLED Job:3590295	TLBK		CANCELLE	N/A..N/A			BK	6,300.00	0.00	6,300.00	
09/08/2025	AutoID:CANCELLED Job:3591277	TLBK		CANCELLE	N/A..N/A			BK	505.04	0.00	505.04	
09/12/2025	AutoID:OH189461 Job:3594579	TTLOH		OH189461	N/A..N/A			OH	0.00	15,131.06	(15,131.06)	
09/12/2025	AutoID:CANCELLED Job:3595223	TLBK		CANCELLE	N/A..N/A			BK	90.92	0.00	90.92	
09/16/2025	AutoID:OH189507 Job:3596312	TTLOH		OH189507	N/A..N/A			OH	0.00	39.86	(39.86)	

**County of Calaveras
GL Transaction Report**

9/1/2025 through 9/30/2025

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
09/16/2025	AutoID:CANCELLED Job:3597290	TTLBK		CANCELLE	N/A..N/A			BK	97.74	0.00	97.74
09/17/2025	AutoID:CANCELLED Job:3598368	TTLBK		CANCELLE	N/A..N/A			BK	33.32	0.00	33.32
09/18/2025	AutoID:CANCELLED Job:3599204	TTLBK		CANCELLE	N/A..N/A			BK	15,000.00	0.00	15,000.00
09/19/2025	AutoID:OH189582 Job:3599216	TTLOH		OH189582	N/A..N/A			OH	0.00	165.90	(165.90)
09/19/2025	AP EFT 9.19.25	JE09007425T		JLS091925A	N/A..N/A			JE	165.90	0.00	165.90
09/22/2025	AutoID:OH189593 Job:3600028	TTLOH		OH189593	N/A..N/A			OH	0.00	17.20	(17.20)
09/22/2025	AP EFT 9.22.25	JE09007825T		JLS092225A	N/A..N/A			JE	17.20	0.00	17.20
09/22/2025	AutoID:CANCELLED Job:3601025	TTLBK		CANCELLE	N/A..N/A			BK	39.86	0.00	39.86
09/23/2025	AutoID:OH189617 Job:3601029	TTLOH		OH189617	N/A..N/A			OH	0.00	250.00	(250.00)
09/29/2025	AutoID:CANCELLED Job:3605388	TTLBK		CANCELLE	N/A..N/A			BK	250.00	0.00	250.00
Total for Object 1007									23,263.54	16,367.58	6,895.96
Total for Org Key 23400000									28,041.31	39,635.56	-11,594.25
23400010	Murphys Cemetery										
2002	Accounts Payable										
09/03/2025	AutoID:OH189270 Job:3587642	TTLOH		OH189270	N/A..N/A			OH	616.18	0.00	(616.18)
09/03/2025	AutoID:OH189270 Job:3587027	TTLOH		OH189270	N/A..N/A			OH	0.00	616.18	616.18
09/05/2025	AutoID:OH189340 Job:3588924	TTLOH		OH189340	N/A..N/A			OH	0.00	147.38	147.38
09/05/2025	AutoID:OH189340 Job:3589480	TTLOH		OH189340	N/A..N/A			OH	147.38	0.00	(147.38)
09/12/2025	AutoID:OH189461 Job:3593932	TTLOH		OH189461	N/A..N/A			OH	0.00	15,131.06	15,131.06
09/12/2025	AutoID:OH189461 Job:3594579	TTLOH		OH189461	N/A..N/A			OH	15,131.06	0.00	(15,131.06)
09/16/2025	AutoID:OH189507 Job:3595659	TTLOH		OH189507	N/A..N/A			OH	0.00	39.86	39.86
09/16/2025	AutoID:OH189507 Job:3596312	TTLOH		OH189507	N/A..N/A			OH	39.86	0.00	(39.86)
09/19/2025	AutoID:OH189582 Job:3598852	TTLOH		OH189582	N/A..N/A			OH	0.00	165.90	165.90
09/19/2025	AutoID:OH189582 Job:3599216	TTLOH		OH189582	N/A..N/A			OH	165.90	0.00	(165.90)
09/22/2025	AutoID:OH189593 Job:3599372	TTLOH		OH189593	N/A..N/A			OH	0.00	17.20	17.20
09/22/2025	AutoID:OH189593 Job:3600028	TTLOH		OH189593	N/A..N/A			OH	17.20	0.00	(17.20)
09/23/2025	AutoID:OH189617 Job:3600470	TTLOH		OH189617	N/A..N/A			OH	0.00	250.00	250.00

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09/23/2025	AutoID:OH189617 Job:3601029	TTLOH		OH189617	N/A..N/A			OH	250.00	0.00	(250.00)
				Total for Object 2002					16,367.58	16,367.58	0.00
4300	Interest										
09/30/2025	9/30/25 INTEREST ALLOCATIONNT ALLO			JINT093025	N/A..N/A			JE	0.00	4,777.77	4,777.77
				Total for Object 4300					0.00	4,777.77	4,777.77
5001	Salaries/Wages - Permanent										
09/03/2025	GARRISON, JEFFR net pay 8/31	26409225		OH189270	W011952		00032358	OH	616.18	0.00	616.18
09/19/2025	GARRISON, JEFFR net pay 9/15	234091825		OH189582	W011952		00032508	OH	165.90	0.00	165.90
				Total for Object 5001					782.08	0.00	782.08
5121	Communications										
09/12/2025	AT AND T ACCT#248 134-2387 33040091125			OH189461	0007950		01164511	OH	4.43	0.00	4.43
09/12/2025	AT AND T MOBILI	287264027973		OH189461	0022570		01164510	OH	97.74	0.00	97.74
				Total for Object 5121					102.17	0.00	102.17
5201	Maint of Buildings/Grounds										
09/05/2025	GARRISON, JEFFR REIMB DUMP340090425			OH189340	W011952		00032385	OH	12.00	0.00	12.00
09/05/2025	GARRISON, JEFFR REIMB SAW340090425			OH189340	W011952		00032385	OH	135.38	0.00	135.38
09/12/2025	CALIFORNIA WAST CUST#05- 2340091125			OH189461	W004470		01164512	OH	28.89	0.00	28.89
09/12/2025	ANGELS SEWER AN INV#43765 43765			OH189461	0029580		01164509	OH	15,000.00	0.00	15,000.00
09/22/2025	GARRISON, JEFFR REIMB 2340091925			OH189593	W011952		00032510	OH	11.20	0.00	11.20
09/22/2025	GARRISON, JEFFR REIMB DUMP340091925			OH189593	W011952		00032510	OH	6.00	0.00	6.00
				Total for Object 5201					15,193.47	0.00	15,193.47
5243	Office Expense - Postage										
09/30/2025	SD MAIL BILLING 9/30/2025	JE092500083		JHP093025BN/A..N/A				JE	4.44	0.00	4.44
				Total for Object 5243					4.44	0.00	4.44
5501	Utilities										
09/16/2025	PG AND E ACCT# 3715456521-4 2340091525			OH189507	0004416		01164668	OH	39.86	0.00	39.86
				Total for Object 5501					39.86	0.00	39.86
5612	Refunds										
09/23/2025	JOHN J. LAND REFUND FOR	4420-1		OH189617	W016795		01164956	OH	250.00	0.00	250.00
				Total for Object 5612					250.00	0.00	250.00

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
Total for Org Key 23400010									32,739.60	21,145.35	11,594.25
23420000	Murphy Cemetery Endow Int										
	1006										
	Cash in Treasury										
09/30/2025	AutoID: JINT0930 Job: 3620955	INT ALLO		JINT093025	N/A..N/A			JE	1,166.47	0.00	1,166.47
Total for Object 1006									1,166.47	0.00	1,166.47
Total for Org Key 23420000									1,166.47	0.00	1,166.47
23420010	Murphy Cemetery Endow Interest										
	4300										
	Interest										
09/30/2025	9/30/25 INTEREST ALLOCATION	NNT ALLO		JINT093025	N/A..N/A			JE	0.00	1,166.47	1,166.47
Total for Object 4300									0.00	1,166.47	1,166.47
Total for Org Key 23420010									0.00	1,166.47	-1,166.47
Grand Total									61,947.38	61,947.38	0.00

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

As of 9/30/2025

Fiscal Year: 2025

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010					
	Murphys Cemetery					
<u>Taxes</u>						
4010	Current Secured Taxes	71,532.00	0.00	0.00	71,532.00	100.00 %
4013	SB2557 Reduction	(1,488.00)	0.00	0.00	(1,488.00)	100.00 %
4015	Unitary Taxes	3,622.00	0.00	0.00	3,622.00	100.00 %
4017	Suppl Current Secured Taxes	1,657.00	0.00	0.00	1,657.00	100.00 %
4020	Current Unsecured Taxes	1,605.00	0.00	0.00	1,605.00	100.00 %
4027	Suppl Current Unsecured Taxes	85.00	0.00	0.00	85.00	100.00 %
4040	Prior Unsecured Taxes	141.00	0.00	0.00	141.00	100.00 %
Total Taxes		77,154.00	0.00	0.00	77,154.00	100.00
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	6,500.00	0.00	4,777.77	1,722.23	26.49 %
Total Revenue From Use of Money/ Propert		6,500.00	0.00	4,777.77	1,722.23	26.49
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	529.00	0.00	0.00	529.00	100.00 %
Total Intergovernmental Revenue- State		529.00	0.00	0.00	529.00	100.00
<u>Charges for Services</u>						
4679	Charges for Current Services	3,000.00	0.00	3,725.00	(725.00)	-24.16 %
Total Charges for Services		3,000.00	0.00	3,725.00	(725.00)	-24.16
<u>Misc. Revenue</u>						
4708	Refund - Miscellaneous	100.00	0.00	0.00	100.00	100.00 %
4712	Other Revenue	0.00	0.00	200.00	(200.00)	0.00 %
4743	Refunds - Insurance	0.00	0.00	0.00	0.00	0.00 %
Total Misc. Revenue		100.00	0.00	200.00	(100.00)	-100.00
	Total Revenue	87,283.00	0.00	8,702.77	78,580.23	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	35,000.00	0.00	4,058.26	30,941.74	88.40 %
5051	Social Security (OASDI)	1,400.00	0.00	291.77	1,108.23	79.15 %
5053	Medicare	500.00	0.00	68.22	431.78	86.35 %
Total Salaries and Employee Benefits		36,900.00	0.00	4,418.25	32,481.75	88.02
<u>Services and Supplies</u>						
5121	Communications	1,200.00	0.00	337.78	862.22	71.85 %
5153	Insurance - Workers' Comp	1,200.00	0.00	0.00	1,200.00	100.00 %
5159	Insurance - Unemployment	350.00	0.00	38.75	311.25	88.92 %
5160	Insurance - Liability Exp	500.00	0.00	0.00	500.00	100.00 %
5181	Maintenance of Equipment	1,425.00	0.00	0.00	1,425.00	100.00 %
5201	Maint of Buildings/Grounds	51,900.00	0.00	21,965.49	29,934.51	57.67 %
5241	Office Expense	2,005.00	0.00	454.64	1,550.36	77.32 %
5243	Office Expense - Postage	85.00	0.00	14.79	70.21	82.60 %
5271	Prof and Specialized Services	2,500.00	0.00	258.75	2,241.25	89.65 %
5477	Personal Mileage Reimburs	0.00	0.00	50.40	(50.40)	0.00 %
5501	Utilities	1,675.00	0.00	298.61	1,376.39	82.17 %

County of Calaveras
Budget and Actuals by Budget Class

As of 9/30/2025

Fiscal Year: 2025

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies		62,840.00	0.00	23,419.21	39,420.79	62.73
<u>Other Charges</u>						
5612	Refunds	1,000.00	0.00	700.00	300.00	30.00 %
5627	LAFCO Assessment	45.00	0.00	0.00	45.00	100.00 %
Total Other Charges		1,045.00	0.00	700.00	345.00	33.01
Total Expenses		100,785.00	0.00	28,537.46	72,247.54	
Total Revenue		87,283.00	0.00	8,702.77	78,580.23	
Total Expenses		100,785.00	0.00	28,537.46	72,247.54	
Key Total for	23400010	(13,502.00)	0.00	(19,834.69)	6,332.69	

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

As of 9/30/2025

Fiscal Year: 2025

		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	1,400.00	(1,400.00)	0.00 %
Total Misc. Revenue			0.00	0.00	1,400.00	(1,400.00)	0.00
Total Revenue			0.00	0.00	1,400.00	(1,400.00)	
Total Revenue			0.00	0.00	1,400.00	(1,400.00)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	1,400.00	(1,400.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 9/30/2025

Fiscal Year: 2025

		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	1,166.47	(1,166.47)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	1,166.47	(1,166.47)	0.00
Total Revenue			0.00	0.00	1,166.47	(1,166.47)	
Total Revenue			0.00	0.00	1,166.47	(1,166.47)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,166.47	(1,166.47)	

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

As of 9/30/2025

Fiscal Year: 2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	87,283.00	0.00	11,269.24	76,013.76	
Report Expenses	100,785.00	0.00	28,537.46	72,247.54	
REPORT TOTAL	(13,502.00)	0.00	(17,268.22)	3,766.22	

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 9/30/2025**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	383,851.37
Total Assets		\$383,851.37
 <u>Liabilities</u>		
Total Liabilities		\$0.00
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	200,164.06
3040	Reserve - General	203,522.00
Total Fund Balance		\$403,686.06
Year-to-Date Revenues		\$8,702.77
Year-to-Date Expenditures		\$28,537.46
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$383,851.37
Total Liabilities and Fund Equity		\$383,851.37

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 9/30/2025**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	81,794.50
Total Assets		\$81,794.50
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	80,394.50
Total Fund Balance		\$80,394.50
Year-to-Date Revenues		\$1,400.00
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		\$81,794.50
Total Liabilities and Fund Equity		\$81,794.50

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 9/30/2025**

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	17,009.80
Total Assets		\$17,009.80
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	15,843.33
Total Fund Balance		\$15,843.33
Year-to-Date Revenues		\$1,166.47
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		\$17,009.80
Total Liabilities and Fund Equity		\$17,009.80