COUNTY OF CALAVERAS

Office of AUDITOR-CONTROLLER

Kathy Gomes
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249

M E M O R A N D U M

TO: Special Districts

FROM: Kathy Gomes – Auditor Controller

DATE: Friday, April 25, 2025

SUBJ: March 2025 is closed

- March 2025 is now closed, and interest has posted.
- With year-end approaching, please review your budgets closely to ensure that you have sufficient resources to close out the year with positive cash.
- For Districts that are required to submit a recommended budget, please submit no later than 6/16/2025 to the County Auditor-Controller.
- Annual signature forms are due **PRIOR** to July 1, 2025.
- **For all outside bank accounts for district funds that are not held within the county treasury, please provide monthly bank statements to our office, on a monthly basis.**

If you have any questions, feel free to contact us directly at (209) 754-6343.

County of Calaveras

GL Transaction Report

3/1/2025 through 3/31/2025

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 Cemetery Admin**										
1006	**Cash in Treasury**										
03/03/2025	AutoID:CANCELLED Job:3464965	TTLBK		CANCELLE	N/A..N/A			BK	0.00	82.95	(82.95)
03/03/2025	AutoID: JLS03032 Job: 3464049	JE03000724B		JLS030325A	N/A..N/A			JE	0.00	89.50	(89.50)
03/04/2025	AutoID: JLS03042 Job: 3464881	JE0300924BT		JLS030425A	N/A..N/A			JE	0.00	698.18	(698.18)
03/18/2025	AutoID:CANCELLED Job:3476338	TTLBK		CANCELLE	N/A..N/A			BK	0.00	84.38	(84.38)
03/18/2025	AutoID: JLS03182 Job: 3475328	JE03006724B		JLS031825A	N/A..N/A			JE	0.00	698.18	(698.18)
03/20/2025	AutoID:CANCELLED Job:3478116	TTLBK		CANCELLE	N/A..N/A			BK	0.00	289.12	(289.12)
03/24/2025	AutoID:CANCELLED Job:3479861	TTLBK		CANCELLE	N/A..N/A			BK	0.00	27.94	(27.94)
03/31/2025	AutoID: JHP03312 Job: 3489027	JE032400116		JHP033125B	N/A..N/A			JE	0.00	3.45	(3.45)
03/31/2025	AutoID: JINT0331 Job: 3502368	INT ALLOC		JINT033125	N/A..N/A			JE	4,146.65	0.00	4,146.65
			Total for Object 1006						4,146.65	1,973.70	**2,172.95**
1007	**Outstanding Checks**										
03/03/2025	AutoID:OH186168 Job:3464035	TTLOH		OH186168	N/A..N/A			OH	0.00	89.50	(89.50)
03/03/2025	AutoID:CANCELLED Job:3464965	TTLBK		CANCELLE	N/A..N/A			BK	82.95	0.00	82.95
03/03/2025	AP EFT 3.3.25	JE03000724B		JLS030325A	N/A..N/A			JE	89.50	0.00	89.50
03/04/2025	AutoID:OH186182 Job:3464843	TTLOH		OH186182	N/A..N/A			OH	0.00	698.18	(698.18)
03/04/2025	AP EFT 3.4.25	JE0300924BT		JLS030425A	N/A..N/A			JE	698.18	0.00	698.18
03/12/2025	AutoID:OH186354 Job:3470940	TTLOH		OH186354	N/A..N/A			OH	0.00	115.34	(115.34)
03/17/2025	AutoID:OH186420 Job:3474034	TTLOH		OH186420	N/A..N/A			OH	0.00	168.56	(168.56)
03/18/2025	AutoID:OH186453 Job:3475261	TTLOH		OH186453	N/A..N/A			OH	0.00	33.16	(33.16)
03/18/2025	AutoID:OH186465 Job:3475261	TTLOH		OH186465	N/A..N/A			OH	0.00	698.18	(698.18)
03/18/2025	AutoID:CANCELLED Job:3476338	TTLBK		CANCELLE	N/A..N/A			BK	84.38	0.00	84.38
03/18/2025	AP EFT 3.18.25	JE03006724B		JLS031825A	N/A..N/A			JE	698.18	0.00	698.18
03/20/2025	AutoID:CANCELLED Job:3478116	TTLBK		CANCELLE	N/A..N/A			BK	289.12	0.00	289.12
03/24/2025	AutoID:CANCELLED Job:3479861	TTLBK		CANCELLE	N/A..N/A			BK	27.94	0.00	27.94
			Total for Object 1007						1,970.25	1,802.92	**167.33**
			Total for Org Key 23400000						6,116.90	3,776.62	**2,340.28**

County of Calaveras

GL Transaction Report

3/1/2025 through 3/31/2025

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
23400010	**Murphys Cemetery**										
2002	**Accounts Payable**										
03/03/2025	AutoID:OH186168 Job:3464035	TTLOH		OH186168	N/A..N/A			OH	89.50	0.00	(89.50)
03/03/2025	AutoID:OH186168 Job:3464001	TTLOH		OH186168	N/A..N/A			OH	0.00	89.50	89.50
03/04/2025	AutoID:OH186182 Job:3464215	TTLOH		OH186182	N/A..N/A			OH	0.00	698.18	698.18
03/04/2025	AutoID:OH186182 Job:3464843	TTLOH		OH186182	N/A..N/A			OH	698.18	0.00	(698.18)
03/12/2025	AutoID:OH186354 Job:3470393	TTLOH		OH186354	N/A..N/A			OH	0.00	115.34	115.34
03/12/2025	AutoID:OH186354 Job:3470940	TTLOH		OH186354	N/A..N/A			OH	115.34	0.00	(115.34)
03/17/2025	AutoID:OH186420 Job:3473525	TTLOH		OH186420	N/A..N/A			OH	0.00	168.56	168.56
03/17/2025	AutoID:OH186420 Job:3474034	TTLOH		OH186420	N/A..N/A			OH	168.56	0.00	(168.56)
03/18/2025	AutoID:OH186453 Job:3474854	TTLOH		OH186453	N/A..N/A			OH	0.00	33.16	33.16
03/18/2025	AutoID:OH186465 Job:3475036	TTLOH		OH186465	N/A..N/A			OH	0.00	698.18	698.18
03/18/2025	AutoID:OH186453 Job:3475261	TTLOH		OH186453	N/A..N/A			OH	33.16	0.00	(33.16)
03/18/2025	AutoID:OH186465 Job:3475261	TTLOH		OH186465	N/A..N/A			OH	698.18	0.00	(698.18)
			Total for Object 2002						1,802.92	1,802.92	**0.00**
4300	**Interest**										
03/31/2025	3/31/25 INTEREST ALLOCATION	NT ALLOC		JINT033125	N/A..N/A			JE	0.00	4,146.65	4,146.65
			Total for Object 4300						0.00	4,146.65	**4,146.65**
5001	**Salaries/Wages - Permanent**										
03/04/2025	GARRISON, JEFFR net pay 2/28	234022825		OH186182	W011952		00030776	OH	698.18	0.00	698.18
03/18/2025	GARRISON, JEFFR net pay 3/15	234031825		OH186465	W011952		00030903	OH	698.18	0.00	698.18
			Total for Object 5001						1,396.36	0.00	**1,396.36**
5121	**Communications**										
03/12/2025	AT AND T ACCT#248134-23873324	2340031125		OH186354	0007950		01156489	OH	4.43	0.00	4.43
03/12/2025	AT AND T MOBILI	X02282025		OH186354	0022570		01156488	OH	82.97	0.00	82.97
			Total for Object 5121						87.40	0.00	**87.40**
5201	**Maint of Buildings/Grounds**										
03/03/2025	GARRISON, JEFFR REIMB	2340022825		OH186168	W011952		00030765	OH	89.50	0.00	89.50
03/12/2025	CALIFORNIA WAST CUST#05-	2340031125		OH186354	W004470		01156490	OH	27.94	0.00	27.94

County of Calaveras

GL Transaction Report

3/1/2025 through 3/31/2025

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
			Total for Object 5201						117.44	0.00	**117.44**
5243	**Office Expense - Postage**										
03/31/2025	03/31 SD MAIL BILLING	JE032400116		JHP033125BN/A..N/A				JE	3.45	0.00	3.45
			Total for Object 5243						3.45	0.00	**3.45**
5501	**Utilities**										
03/17/2025	UNION PUBLIC UT ACCT#005892-4	2340031425		OH186420	0013672		01156696	OH	168.56	0.00	168.56
03/18/2025	PG AND E ACCT#3715456521-4	2340031725		OH186453	0004416		01156759	OH	33.16	0.00	33.16
			Total for Object 5501						201.72	0.00	**201.72**
			Total for Org Key 23400010						3,609.29	5,949.57	**-2,340.28**
23420000	**Murphy Cemetery Endow Int**										
1006	**Cash in Treasury**										
03/31/2025	AutoID: JINT0331 Job: 3502368	INT ALLOC		JINT033125 N/A..N/A				JE	992.24	0.00	992.24
			Total for Object 1006						992.24	0.00	**992.24**
			Total for Org Key 23420000						992.24	0.00	**992.24**
23420010	**Murphy Cemetery Endow Interest**										
4300	**Interest**										
03/31/2025	3/31/25 INTEREST ALLOCATION	INT ALLOC		JINT033125 N/A..N/A				JE	0.00	992.24	992.24
			Total for Object 4300						0.00	992.24	**992.24**
			Total for Org Key 23420010						0.00	992.24	**-992.24**
							Grand Total		10,718.43	10,718.43	**0.00**

County of Calaveras
Budget and Actuals by Budget Class

Fiscal Year: 2024

As of 3/31/2025

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010 Murphys Cemetery					
Taxes						
4010	Current Secured Taxes	69,760.00	0.00	39,351.03	30,408.97	43.59 %
4013	SB2557 Reduction	(1,365.00)	0.00	(616.66)	(748.34)	54.82 %
4015	Unitary Taxes	2,993.00	0.00	1,511.33	1,481.67	49.50 %
4017	Suppl Current Secured Taxes	2,005.00	0.00	491.21	1,513.79	75.50 %
4020	Current Unsecured Taxes	1,210.00	0.00	1,147.71	62.29	5.14 %
4027	Suppl Current Unsecured Taxes	80.00	0.00	46.26	33.74	42.17 %
4040	Prior Unsecured Taxes	143.00	0.00	90.77	52.23	36.52 %
4465	State Timber Tax	0.00	0.00	23.39	(23.39)	0.00 %
Total Taxes		**74,826.00**	**0.00**	**42,045.04**	**32,780.96**	**43.80**
Revenue From Use of Money/ Property						
4300	Interest	6,500.00	0.00	12,370.38	(5,870.38)	-90.31 %
Total Revenue From Use of Money/ Propert		**6,500.00**	**0.00**	**12,370.38**	**(5,870.38)**	**-90.31**
Intergovernmental Revenue- State						
4463	State Homeowners Prop Tax Rel	534.00	0.00	248.50	285.50	53.46 %
Total Intergovernmental Revenue- State		**534.00**	**0.00**	**248.50**	**285.50**	**53.46**
Charges for Services						
4679	Charges for Current Services	2,000.00	0.00	4,325.00	(2,325.00)	-116.25 %
Total Charges for Services		**2,000.00**	**0.00**	**4,325.00**	**(2,325.00)**	**-116.25**
Misc. Revenue						
4708	Refund - Miscellaneous	400.00	0.00	77.49	322.51	80.62 %
4712	Other Revenue	0.00	0.00	1,250.00	(1,250.00)	0.00 %
Total Misc. Revenue		**400.00**	**0.00**	**1,327.49**	**(927.49)**	**-231.87**
	Total Revenue	**84,260.00**	**0.00**	**60,316.41**	**23,943.59**	
Salaries and Employee Benefits						
5001	Salaries/Wages - Permanent	22,000.00	0.00	12,687.59	9,312.41	42.32 %
5051	Social Security (OASDI)	1,250.00	0.00	491.04	758.96	60.71 %
5053	Medicare	325.00	0.00	180.52	144.48	44.45 %
Total Salaries and Employee Benefits		**23,575.00**	**0.00**	**13,359.15**	**10,215.85**	**43.33**
Services and Supplies						
5121	Communications	1,250.00	0.00	772.18	477.82	38.22 %
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	30.78	344.22	91.79 %
5201	Maint of Buildings/Grounds	33,340.00	0.00	3,456.79	29,883.21	89.63 %
5241	Office Expense	1,225.00	0.00	848.16	376.84	30.76 %
5243	Office Expense - Postage	85.00	0.00	36.57	48.43	56.97 %
5271	Prof and Specialized Services	2,350.00	0.00	1,836.67	513.33	21.84 %
5477	Personal Mileage Reimburs	0.00	0.00	250.00	(250.00)	0.00 %
5501	Utilities	1,675.00	0.00	1,110.73	564.27	33.68 %

GLBA_MSTR.[glba_fy] = '2024' AND GLBA_MSTR.[glba_gr] = 'GL' AND (GLBA_MSTR.[glba_key] LIKE '2340%' OR GLBA_MSTR.[glba_key] LIKE '2341%' OR GLBA_MSTR.[glba_key] LIKE '2342%') AND GLBA_MSTR.[glba_level] = 'OB'

County of Calaveras
Budget and Actuals by Budget Class

Fiscal Year: 2024

As of 3/31/2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies	**44,619.00**	**0.00**	**12,535.40**	**32,083.60**	**71.90**
Other Charges					
5612 Refunds	450.00	0.00	0.00	450.00	100.00 %
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**
Capital Assets					
5640 Structures/Improvements	47,560.00	0.00	47,560.00	0.00	0.00 %
Total Capital Assets	**47,560.00**	**0.00**	**47,560.00**	**0.00**	**0.00**
Total Expenses	116,249.52	0.00	73,500.07	42,749.45	
Total Revenue	84,260.00	0.00	60,316.41	23,943.59	
Total Expenses	116,249.52	0.00	73,500.07	42,749.45	
Key Total for 23400010	(31,989.52)	0.00	(13,183.66)	(18,805.86)	

GLBA_MSTR.[glba_fy] = '2024' AND GLBA_MSTR.[glba_gr] = 'GL' AND (GLBA_MSTR.[glba_key] LIKE '2340%' OR GLBA_MSTR.[glba_key] LIKE '2341%' OR GLBA_MSTR.[glba_key] LIKE '2342%') AND GLBA_MSTR.[glba_level] = 'OB'

County of Calaveras
Budget and Actuals by Budget Class

As of 3/31/2025

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	1,750.00	(1,750.00)	0.00 %
Total Misc. Revenue		**0.00**	**0.00**	**1,750.00**	**(1,750.00)**	**0.00**
	Total Revenue	**0.00**	**0.00**	**1,750.00**	**(1,750.00)**	
	Total Revenue	0.00	0.00	1,750.00	(1,750.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	1,750.00	(1,750.00)	

GLBA_MSTR.[glba_fy] = '2024' AND GLBA_MSTR.[glba_gr] = 'GL' AND (GLBA_MSTR.[glba_key] LIKE '2340%' OR GLBA_MSTR.[glba_key] LIKE '2341%' OR GLBA_MSTR.[glba_key] LIKE '2342%') AND GLBA_MSTR.[glba_level] = 'OB'

County of Calaveras
Budget and Actuals by Budget Class

Fiscal Year: 2024

As of 3/31/2025

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23420010 Murphy Cemetery Endow Interest					
Revenue From Use of Money/ Property						
4300	Interest	0.00	0.00	2,857.36	(2,857.36)	0.00 %
Total Revenue From Use of Money/ Propert		**0.00**	**0.00**	**2,857.36**	**(2,857.36)**	**0.00**
	Total Revenue	**0.00**	**0.00**	**2,857.36**	**(2,857.36)**	
	Total Revenue	0.00	0.00	2,857.36	(2,857.36)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23420010	0.00	0.00	2,857.36	(2,857.36)	

GLBA_MSTR.[glba_fy] = '2024' AND GLBA_MSTR.[glba_gr] = 'GL' AND (GLBA_MSTR.[glba_key] LIKE '2340%' OR GLBA_MSTR.[glba_key] LIKE '2341%' OR GLBA_MSTR.[glba_key] LIKE '2342%') AND GLBA_MSTR.[glba_level] = 'OB'

County of Calaveras
Budget and Actuals by Budget Class

As of 3/31/2025

Fiscal Year: 2024

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	84,260.00	0.00	64,923.77	19,336.23	
Report Expenses	116,249.52	0.00	73,500.07	42,749.45	
REPORT TOTAL	(31,989.52)	0.00	(8,576.30)	(23,413.22)	

GLBA_MSTR.[glba_fy] = '2024' AND GLBA_MSTR.[glba_gr] = 'GL' AND (GLBA_MSTR.[glba_key] LIKE '2340%' OR GLBA_MSTR.[glba_key] LIKE '2341%' OR GLBA_MSTR.[glba_key] LIKE '2342%') AND GLBA_MSTR.[glba_level] = 'OB'

County of Calaveras
General Ledger Summary

Balance Sheet Accounts

As of 3/31/2025

Fund 2340 Murphys Cemetery

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	23400000	387,919.09
Total Assets			$387,919.09
Liabilities			
2091	Accts Payable - Staledated Cks	23400010	24.68
Total Liabilities			$24.68
Fund Balance			
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			$60,316.41
Year-to-Date Expenditures			$73,500.07
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$387,894.41
Total Liabilities and Fund Equity			$387,919.09

County of Calaveras
General Ledger Summary

Balance Sheet Accounts

As of 3/31/2025

Fund 2341 Murphy Cemetary Endowment

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	23410000	78,344.50
Total Assets			$78,344.50
Fund Balance			
3002	Fund Bal Unreserv/Undesign	23410000	76,594.50
Total Fund Balance			$76,594.50
Year-to-Date Revenues			$1,750.00
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			$78,344.50
Total Liabilities and Fund Equity			$78,344.50

County of Calaveras
General Ledger Summary

Balance Sheet Accounts

As of 3/31/2025

Fund 2342 Murphy Cem Endow Int

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	23420000	15,013.16
Total Assets			$15,013.16
Fund Balance			
3002	Fund Bal Unreserv/Undesign	23420000	12,155.80
Total Fund Balance			$12,155.80
Year-to-Date Revenues			$2,857.36
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			$15,013.16
Total Liabilities and Fund Equity			$15,013.16