



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, September 23<sup>rd</sup>, 2024  
SUBJ: August 2024 is closed

- We will need bank statements dated June 30<sup>TH</sup> from outside accounts that represent the imprest cash (or a memo that states that you have none). This will ensure that our county records are in line with your outside bank accounts or petty cash storage, due on or before September 30, 2024.
- **Monday, September 30<sup>th</sup>, 2024, is the final day to submit the 24-25 Final Budget Packet.**

Please continue to email [ccauditor@calaverascounty.gov](mailto:ccauditor@calaverascounty.gov) for any claims, questions, or changes that you may have.

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

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 8/31/2024**

**Fund 2340 Murphys Cemetery**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23400000 393,330.94
1007	Outstanding Checks	23400000 (89.40)
Total Assets		\$393,241.54
<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		\$2,000.00
Year-to-Date Expenditures		\$9,861.21
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$393,216.86
Total Liabilities and Fund Equity		\$393,241.54

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 8/31/2024**

**Fund 2341 Murphy Cemetary Endowment**

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23410000	<u>77,594.50</u>
Total Assets			<u>\$77,594.50</u>
 <u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	23410000	<u>76,594.50</u>
Total Fund Balance			<u>\$76,594.50</u>
Year-to-Date Revenues			\$1,000.00
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			<u>\$0.00</u>
Total Fund Equity			<u>\$77,594.50</u>
Total Liabilities and Fund Equity			<u>\$77,594.50</u>

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 8/31/2024**

**Fund 2342 Murphy Cem Endow Int**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	12,155.80
Total Assets		<u>\$12,155.80</u>
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	12,155.80
Total Fund Balance		<u>\$12,155.80</u>
Year-to-Date Revenues		\$0.00
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		<u>\$0.00</u>
Total Fund Equity		<u>\$12,155.80</u>
Total Liabilities and Fund Equity		<u>\$12,155.80</u>

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

As of 8/31/2024

Fiscal Year: 2024

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	23400010					
	Murphys Cemetery					
<b><u>Taxes</u></b>						
4010	Current Secured Taxes	70,117.00	0.00	0.00	70,117.00	100.00 %
4013	SB2557 Reduction	(1,299.00)	0.00	0.00	(1,299.00)	100.00 %
4015	Unitary Taxes	2,378.00	0.00	0.00	2,378.00	100.00 %
4017	Suppl Current Secured Taxes	1,439.00	0.00	0.00	1,439.00	100.00 %
4020	Current Unsecured Taxes	1,698.00	0.00	0.00	1,698.00	100.00 %
4027	Suppl Current Unsecured Taxes	73.00	0.00	0.00	73.00	100.00 %
4040	Prior Unsecured Taxes	120.00	0.00	0.00	120.00	100.00 %
<b>Total Taxes</b>		<b>74,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,526.00</b>	<b>100.00</b>
<b><u>Revenue From Use of Money/ Property</u></b>						
4300	Interest	6,000.00	0.00	0.00	6,000.00	100.00 %
<b>Total Revenue From Use of Money/ Propert</b>		<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>100.00</b>
<b><u>Intergovernmental Revenue- State</u></b>						
4463	State Homeowners Prop Tax Rel	549.00	0.00	0.00	549.00	100.00 %
<b>Total Intergovernmental Revenue- State</b>		<b>549.00</b>	<b>0.00</b>	<b>0.00</b>	<b>549.00</b>	<b>100.00</b>
<b><u>Charges for Services</u></b>						
4679	Charges for Current Services	4,000.00	0.00	2,000.00	2,000.00	50.00 %
<b>Total Charges for Services</b>		<b>4,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>50.00</b>
<b><u>Misc. Revenue</u></b>						
4708	Refund - Miscellaneous	150.00	0.00	0.00	150.00	100.00 %
<b>Total Misc. Revenue</b>		<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>	<b>100.00</b>
	Total Revenue	<b>85,225.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>83,225.00</b>	
<b><u>Salaries and Employee Benefits</u></b>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	3,313.40	16,686.60	83.43 %
5051	Social Security (OASDI)	1,250.00	0.00	0.00	1,250.00	100.00 %
5053	Medicare	325.00	0.00	65.68	259.32	79.79 %
<b>Total Salaries and Employee Benefits</b>		<b>21,575.00</b>	<b>0.00</b>	<b>3,379.08</b>	<b>18,195.92</b>	<b>84.33</b>
<b><u>Services and Supplies</u></b>						
5121	Communications	1,250.00	0.00	166.56	1,083.44	86.67 %
5153	Insurance - Workers' Comp	800.00	0.00	913.59	(113.59)	-14.19 %
5159	Insurance - Unemployment	250.00	0.00	50.08	199.92	79.96 %
5160	Insurance - Liability Exp	3,515.00	0.00	3,229.85	285.15	8.11 %
5181	Maintenance of Equipment	400.00	0.00	0.00	400.00	100.00 %
5201	Maint of Buildings/Grounds	71,725.00	0.00	1,620.68	70,104.32	97.74 %
5241	Office Expense	850.00	0.00	0.00	850.00	100.00 %
5243	Office Expense - Postage	70.00	0.00	6.90	63.10	90.14 %
5271	Prof and Specialized Services	1,600.00	0.00	191.25	1,408.75	88.04 %
5501	Utilities	950.00	0.00	257.70	692.30	72.87 %
<b>Total Services and Supplies</b>		<b>81,410.00</b>	<b>0.00</b>	<b>6,436.61</b>	<b>74,973.39</b>	<b>92.09</b>
<b><u>Other Charges</u></b>						
5612	Refunds	450.00	0.00	0.00	450.00	100.00 %

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

As of 8/31/2024

Fiscal Year: 2024

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5627	LAFCO Assessment	45.00	0.00	45.52	(0.52)	-1.15 %
<b>Total Other Charges</b>		<b>495.00</b>	<b>0.00</b>	<b>45.52</b>	<b>449.48</b>	<b>90.80</b>
	Total Expenses	103,480.00	0.00	9,861.21	93,618.79	
	Total Revenue	85,225.00	0.00	2,000.00	83,225.00	
	Total Expenses	103,480.00	0.00	9,861.21	93,618.79	
Key Total for	23400010	(18,255.00)	0.00	(7,861.21)	(10,393.79)	

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

As of 8/31/2024

Fiscal Year: 2024

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	23410010	Murphy Cemetary Endowment					
<b>Misc. Revenue</b>							
4712	Other Revenue		0.00	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Misc. Revenue</b>			<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00</b>
	Total Revenue		<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	
	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 8/31/2024

Fiscal Year: 2024

<b>Budget Version-</b>	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	85,225.00	0.00	3,000.00	82,225.00	
Report Expenses	103,480.00	0.00	9,861.21	93,618.79	
<b>REPORT TOTAL</b>	<b>(18,255.00)</b>	<b>0.00</b>	<b>(6,861.21)</b>	<b>(11,393.79)</b>	



**County of Calaveras**  
**GL Transaction Report**

8/1/2024 through 8/31/2024

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	<b>Murphys Cemetery Admin</b>												
	<b>1006 Cash in Treasury</b>												
08/02/2024	AutoID: JLS08022 Job: 3335432	JE08001524B		JLS080224BN/A..N/A				JE	0.00	652.92	(652.92)		
08/06/2024	AutoID: JLS08062 Job: 3337462	JE08003024B		JLS080624BN/A..N/A				JE	0.00	47.82	(47.82)		
08/06/2024	AutoID:CANCELLED Job:3338436	TLBK		CANCELLEN/A..N/A				BK	0.00	4,143.44	(4,143.44)		
08/12/2024	AutoID:CANCELLED Job:3342260	TLBK		CANCELLEN/A..N/A				BK	0.00	82.75	(82.75)		
08/16/2024	AutoID:CANCELLED Job:3346529	TLBK		CANCELLEN/A..N/A				BK	0.00	67.62	(67.62)		
08/19/2024	AutoID: JLS08192 Job: 3346263	JE08008124B		JLS081924BN/A..N/A				JE	0.00	652.92	(652.92)		
08/19/2024	AutoID: C081924 Job: 3348766	TTLCR		C081924 N/A..N/A				CR	600.00	0.00	600.00		
08/19/2024	AutoID:CANCELLED Job:3347330	TLBK		CANCELLEN/A..N/A				BK	0.00	40.27	(40.27)		
08/20/2024	AutoID: JJF08202 Job: 3347627	JE08008324B		JJF082024A N/A..N/A				JE	0.00	70.90	(70.90)		
08/30/2024	AutoID: JLS08302 Job: 3358541	JE082400051		JLS083024AN/A..N/A				JE	0.00	2.76	(2.76)		
				<b>Total for Object 1006</b>									
									600.00	5,761.40	<b>(5,161.40)</b>		
	<b>1007 Outstanding Checks</b>												
08/02/2024	AutoID:OH182665 Job:3335223	TTLOH		OH182665 N/A..N/A				OH	0.00	652.92	(652.92)		
08/02/2024	AP EFT 8.2.24	JE08001524B		JLS080224BN/A..N/A				JE	652.92	0.00	652.92		
08/06/2024	AutoID:OH182772 Job:3337343	TTLOH		OH182772 N/A..N/A				OH	0.00	130.57	(130.57)		
08/06/2024	AP EFT 8.6.24	JE08003024B		JLS080624BN/A..N/A				JE	47.82	0.00	47.82		
08/06/2024	AutoID:CANCELLED Job:3338436	TLBK		CANCELLEN/A..N/A				BK	4,143.44	0.00	4,143.44		
08/12/2024	AutoID:OH182878 Job:3341394	TTLOH		OH182878 N/A..N/A				OH	0.00	67.62	(67.62)		
08/12/2024	AutoID:CANCELLED Job:3342260	TLBK		CANCELLEN/A..N/A				BK	82.75	0.00	82.75		
08/16/2024	AutoID:OH182993 Job:3345404	TTLOH		OH182993 N/A..N/A				OH	0.00	40.27	(40.27)		
08/16/2024	AutoID:CANCELLED Job:3346529	TLBK		CANCELLEN/A..N/A				BK	67.62	0.00	67.62		
08/19/2024	AutoID:CANCELLED Job:3347330	TLBK		CANCELLEN/A..N/A				BK	40.27	0.00	40.27		
08/19/2024	AutoID:OH183017 Job:3346230	TTLOH		OH183017 N/A..N/A				OH	0.00	652.92	(652.92)		
08/19/2024	AP EFT 8.19.24	JE08008124B		JLS081924BN/A..N/A				JE	652.92	0.00	652.92		
08/20/2024	AutoID:OH183025 Job:3347363	TTLOH		OH183025 N/A..N/A				OH	0.00	70.90	(70.90)		

**County of Calaveras  
GL Transaction Report**

**8/1/2024 through 8/31/2024**

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
08/20/2024	8/20/2024 AP EFT	JE08008324B		JJF082024A	N/A..N/A			JE	70.90	0.00	70.90
08/28/2024	AutoID:OH183177 Job:3352612	TTLOH		OH183177	N/A..N/A			OH	0.00	89.40	(89.40)
<b>Total for Object 1007</b>									5,758.64	1,704.60	<b>4,054.04</b>
<b>Total for Org Key 23400000</b>									6,358.64	7,466.00	<b>-1,107.36</b>
23400010	<b>Murphys Cemetery</b>										
<b>2002</b>	<b>Accounts Payable</b>										
08/02/2024	AutoID:OH182665 Job:3335092	TTLOH		OH182665	N/A..N/A			OH	0.00	652.92	652.92
08/02/2024	AutoID:OH182665 Job:3335223	TTLOH		OH182665	N/A..N/A			OH	652.92	0.00	(652.92)
08/06/2024	AutoID:OH182772 Job:3336544	TTLOH		OH182772	N/A..N/A			OH	0.00	130.57	130.57
08/06/2024	AutoID:OH182772 Job:3337343	TTLOH		OH182772	N/A..N/A			OH	130.57	0.00	(130.57)
08/12/2024	AutoID:OH182878 Job:3341170	TTLOH		OH182878	N/A..N/A			OH	0.00	67.62	67.62
08/12/2024	AutoID:OH182878 Job:3341394	TTLOH		OH182878	N/A..N/A			OH	67.62	0.00	(67.62)
08/16/2024	AutoID:OH182993 Job:3345159	TTLOH		OH182993	N/A..N/A			OH	0.00	40.27	40.27
08/16/2024	AutoID:OH182993 Job:3345404	TTLOH		OH182993	N/A..N/A			OH	40.27	0.00	(40.27)
08/19/2024	AutoID:OH183017 Job:3345787	TTLOH		OH183017	N/A..N/A			OH	0.00	652.92	652.92
08/19/2024	AutoID:OH183017 Job:3346230	TTLOH		OH183017	N/A..N/A			OH	652.92	0.00	(652.92)
08/20/2024	AutoID:OH183025 Job:3346446	TTLOH		OH183025	N/A..N/A			OH	0.00	70.90	70.90
08/20/2024	AutoID:OH183025 Job:3347363	TTLOH		OH183025	N/A..N/A			OH	70.90	0.00	(70.90)
08/28/2024	AutoID:OH183177 Job:3352063	TTLOH		OH183177	N/A..N/A			OH	0.00	89.40	89.40
08/28/2024	AutoID:OH183177 Job:3352612	TTLOH		OH183177	N/A..N/A			OH	89.40	0.00	(89.40)
<b>Total for Object 2002</b>									1,704.60	1,704.60	<b>0.00</b>
<b>4679</b>	<b>Charges for Current Services</b>										
08/19/2024	MURPHYS CEMETER	00142765		C081924	DP234			CR	0.00	600.00	600.00
<b>Total for Object 4679</b>									0.00	600.00	<b>600.00</b>
<b>5001</b>	<b>Salaries/Wages - Permanent</b>										
08/02/2024	GARRISON, JEFFR net pay 7/31	234073124		OH182665	W011952		00028946	OH	652.92	0.00	652.92
08/19/2024	GARRISON, JEFFR net pay 8/15	234081624		OH183017	W011952		00029093	OH	652.92	0.00	652.92
<b>Total for Object 5001</b>									1,305.84	0.00	<b>1,305.84</b>
<b>5121</b>	<b>Communications</b>										

**County of Calaveras**  
**GL Transaction Report**

**8/1/2024 through 8/31/2024**

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
08/06/2024	AT AND T MOBILI ACCT #	2340080524		OH182772	0022570		01147770	OH	82.75	0.00	82.75
<b>Total for Object 5121</b>									82.75	0.00	<b>82.75</b>
<b>5153</b>	<b>Insurance - Workers' Comp</b>										
08/01/2024	CORR: CODING OH182666	JE082400116	AUGUST 2024	JCK083124EN/A..N/A				JE	0.00	3,229.85	(3,229.85)
08/01/2024	CORR: CODING OH182666	JE082400116	AUGUST 2024	JCK083124EN/A..N/A				JE	913.59	0.00	913.59
<b>Total for Object 5153</b>									913.59	3,229.85	<b>(2,316.26)</b>
<b>5160</b>	<b>Insurance - Liability Exp</b>										
08/01/2024	CORR: CODING OH182666	JE082400116	AUGUST 2024	JCK083124EN/A..N/A				JE	3,229.85	0.00	3,229.85
08/01/2024	CORR: CODING OH182666	JE082400116	AUGUST 2024	JCK083124EN/A..N/A				JE	0.00	913.59	(913.59)
<b>Total for Object 5160</b>									3,229.85	913.59	<b>2,316.26</b>
<b>5201</b>	<b>Maint of Buildings/Grounds</b>										
08/06/2024	GARRISON, JEFFR REIMB. BILLC25564			OH182772	W011952		00028980	OH	47.82	0.00	47.82
08/12/2024	CALIFORNIA WAST CUST # 05-2340080924			OH182878	W004470		01148002	OH	67.62	0.00	67.62
08/20/2024	GARRISON, JEFFR DUMP FEE 2340081924			OH183025	W011952		00029103	OH	70.90	0.00	70.90
<b>Total for Object 5201</b>									186.34	0.00	<b>186.34</b>
<b>5243</b>	<b>Office Expense - Postage</b>										
08/30/2024	8/24 SD MAIL BILLING	JE082400051		JLS083024AN/A..N/A				JE	2.76	0.00	2.76
<b>Total for Object 5243</b>									2.76	0.00	<b>2.76</b>
<b>5501</b>	<b>Utilities</b>										
08/16/2024	PG AND E ACCT # 3715456521-42340081524			OH182993	0004416		01148241	OH	40.27	0.00	40.27
08/28/2024	UNION PUBLIC UT ACCT # 2340082724			OH183177	0013672		01148795	OH	89.40	0.00	89.40
<b>Total for Object 5501</b>									129.67	0.00	<b>129.67</b>
<b>Total for Org Key 23400010</b>									7,555.40	6,448.04	<b>1,107.36</b>
<b>Grand Total</b>									13,914.04	13,914.04	<b>-0.00</b>