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: Tuesday, March 11, 2025

SUBJ: February 2025 is Closed

- Please remember to send our office a copy of your audit reports for 2023-2024 when they are finished by your outside auditor.
- **For all outside bank accounts for district funds that are not held within the county treasury, please provide monthly bank statements to our office.**

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 2/28/2025

Fund 2340 Murphys Cemetery

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	23400000	385,746.14
1007	Outstanding Checks	23400000	(167.33)
Total Assets			$385,578.81
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			$56,169.76
Year-to-Date Expenditures			$71,693.70
Year-to-Date Transfers In			$0.00
Year-to-Date Transfers Out			$0.00
Year-to-Date Clearing Accounts			$0.00
Total Fund Equity			$385,554.13
Total Liabilities and Fund Equity			$385,578.81

County of Calaveras
General Ledger Summary

Balance Sheet Accounts

As of 2/28/2025

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 2/28/2025

Fund 2342 Murphy Cem Endow Int

Object Code	Object Description		Balance
Assets			
1006	Cash in Treasury	23420000	14,020.92
Total Assets			$14,020.92
Fund Balance			
3002	Fund Bal Unreserv/Undesign	23420000	12,155.80
Total Fund Balance			$12,155.80
Year-to-Date Revenues			$1,865.12
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			$14,020.92
Total Liabilities and Fund Equity			$14,020.92

County of Calaveras
Budget and Actuals by Budget Class

Fiscal Year: 2024

As of 2/28/2025

	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	8,223.73	(1,723.73)	-26.51 %
Total Revenue From Use of Money/ Propert		**6,500.00**	**0.00**	**8,223.73**	**(1,723.73)**	**-26.51**
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**	**56,169.76**	**28,090.24**	
Salaries and Employee Benefits						
5001	Salaries/Wages - Permanent	22,000.00	0.00	11,291.23	10,708.77	48.67 %
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**	**11,962.79**	**11,612.21**	**49.25**
Services and Supplies						
5121	Communications	1,250.00	0.00	684.78	565.22	45.21 %
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	3,339.35	30,000.65	89.98 %
5241	Office Expense	1,225.00	0.00	848.16	376.84	30.76 %
5243	Office Expense - Postage	85.00	0.00	33.12	51.88	61.03 %
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	909.01	765.99	45.73 %

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 2/28/2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Total Services and Supplies	**44,619.00**	**0.00**	**12,125.39**	**32,493.61**	**72.82**
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	71,693.70	44,555.82	
Total Revenue	84,260.00	0.00	56,169.76	28,090.24	
Total Expenses	116,249.52	0.00	71,693.70	44,555.82	
Key Total for 23400010	(31,989.52)	0.00	(15,523.94)	(16,465.58)	

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 2/28/2025

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

As of 2/28/2025

Fiscal Year: 2024

	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	1,865.12	(1,865.12)	0.00 %
Total Revenue From Use of Money/ Propert		**0.00**	**0.00**	**1,865.12**	**(1,865.12)**	**0.00**
	Total Revenue	**0.00**	**0.00**	**1,865.12**	**(1,865.12)**	
	Total Revenue	0.00	0.00	1,865.12	(1,865.12)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23420010	0.00	0.00	1,865.12	(1,865.12)	

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 2/28/2025

Fiscal Year: 2024

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	84,260.00	0.00	59,784.88	24,475.12	
Report Expenses	116,249.52	0.00	71,693.70	44,555.82	
REPORT TOTAL	(31,989.52)	0.00	(11,908.82)	(20,080.70)	

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

GL Transaction Report

2/1/2025 through 2/28/2025

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**										
02/03/2025	AutoID: JLS02032 Job: 3448254	JE02000724B		JLS020325A	N/A..N/A			JE	0.00	655.53	(655.53)
02/03/2025	AutoID:CANCELLED Job:3449015	TTLBK		CANCELLE	N/A..N/A			BK	0.00	81.31	(81.31)
02/05/2025	AutoID: JLS02052 Job: 3450062	JE02001224B		JLS020525A	N/A..N/A			JE	0.00	12.60	(12.60)
02/13/2025	AutoID:CANCELLED Job:3456540	TTLBK		CANCELLE	N/A..N/A			BK	0.00	83.04	(83.04)
02/13/2025	AutoID: C021325 Job: 3457620	TTLCR		C021325	N/A..N/A			CR	3,050.00	0.00	3,050.00
02/19/2025	AutoID:CANCELLED Job:3458964	TTLBK		CANCELLE	N/A..N/A			BK	0.00	34.81	(34.81)
02/19/2025	AutoID: JLS02192 Job: 3460456	JE02006724B		JLS021925A	N/A..N/A			JE	0.00	770.73	(770.73)
02/24/2025	AutoID:CANCELLED Job:3461279	TTLBK		CANCELLE	N/A..N/A			BK	0.00	27.94	(27.94)
02/26/2025	AutoID: JLS02262 Job: 3462014	JE02009124B		JLS022625A	N/A..N/A			JE	0.00	50.00	(50.00)
02/28/2025	AutoID: JHP02282 Job: 3464694	JE022400067		JHP022825B	N/A..N/A			JE	0.00	4.14	(4.14)
			Total for Object 1006						3,050.00	1,720.10	**1,329.90**
1007	**Outstanding Checks**										
02/03/2025	AutoID:OH185716 Job:3448197	TTLOH		OH185716	N/A..N/A			OH	0.00	655.53	(655.53)
02/03/2025	AP EFT 2.3.25	JE02000724B		JLS020325A	N/A..N/A			JE	655.53	0.00	655.53
02/03/2025	AutoID:CANCELLED Job:3449015	TTLBK		CANCELLE	N/A..N/A			BK	81.31	0.00	81.31
02/05/2025	AutoID:OH185779 Job:3450033	TTLOH		OH185779	N/A..N/A			OH	0.00	95.64	(95.64)
02/05/2025	AP EFT 2.5.25	JE02001224B		JLS020525A	N/A..N/A			JE	12.60	0.00	12.60
02/13/2025	AutoID:CANCELLED Job:3456540	TTLBK		CANCELLE	N/A..N/A			BK	83.04	0.00	83.04
02/14/2025	AutoID:OH185962 Job:3456545	TTLOH		OH185962	N/A..N/A			OH	0.00	34.81	(34.81)
02/19/2025	AutoID:OH185982 Job:3458174	TTLOH		OH185982	N/A..N/A			OH	0.00	655.53	(655.53)
02/19/2025	AutoID:OH186000 Job:3458174	TTLOH		OH186000	N/A..N/A			OH	0.00	147.57	(147.57)
02/19/2025	AutoID:CANCELLED Job:3458964	TTLBK		CANCELLE	N/A..N/A			BK	34.81	0.00	34.81
02/19/2025	AP EFT 2.19.25	JE02006724B		JLS021925A	N/A..N/A			JE	770.73	0.00	770.73
02/24/2025	AutoID:CANCELLED Job:3461279	TTLBK		CANCELLE	N/A..N/A			BK	27.94	0.00	27.94
02/26/2025	AutoID:OH186114 Job:3461964	TTLOH		OH186114	N/A..N/A			OH	0.00	128.52	(128.52)

County of Calaveras
GL Transaction Report
2/1/2025 through 2/28/2025

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
02/26/2025	AP EFT 2.26.25	JE02009124B		JLS022625A	N/A..N/A			JE	50.00	0.00	50.00
02/28/2025	AutoID:OH186155 Job:3463421	TTLOH		OH186155	N/A..N/A			OH	0.00	84.38	(84.38)
			Total for Object 1007						1,715.96	1,801.98	**(86.02)**
			Total for Org Key 23400000						4,765.96	3,522.08	**1,243.88**
23400010	**Murphys Cemetery**										
2002	**Accounts Payable**										
02/03/2025	AutoID:OH185716 Job:3448053	TTLOH		OH185716	N/A..N/A			OH	0.00	655.53	655.53
02/03/2025	AutoID:OH185716 Job:3448197	TTLOH		OH185716	N/A..N/A			OH	655.53	0.00	(655.53)
02/05/2025	AutoID:OH185779 Job:3449939	TTLOH		OH185779	N/A..N/A			OH	0.00	95.64	95.64
02/05/2025	AutoID:OH185779 Job:3450033	TTLOH		OH185779	N/A..N/A			OH	95.64	0.00	(95.64)
02/14/2025	AutoID:OH185962 Job:3456295	TTLOH		OH185962	N/A..N/A			OH	0.00	34.81	34.81
02/14/2025	AutoID:OH185962 Job:3456545	TTLOH		OH185962	N/A..N/A			OH	34.81	0.00	(34.81)
02/19/2025	AutoID:OH185982 Job:3457264	TTLOH		OH185982	N/A..N/A			OH	0.00	655.53	655.53
02/19/2025	AutoID:OH186000 Job:3458019	TTLOH		OH186000	N/A..N/A			OH	0.00	147.57	147.57
02/19/2025	AutoID:OH185982 Job:3458174	TTLOH		OH185982	N/A..N/A			OH	655.53	0.00	(655.53)
02/19/2025	AutoID:OH186000 Job:3458174	TTLOH		OH186000	N/A..N/A			OH	147.57	0.00	(147.57)
02/26/2025	AutoID:OH186114 Job:3461664	TTLOH		OH186114	N/A..N/A			OH	0.00	128.52	128.52
02/26/2025	AutoID:OH186114 Job:3461964	TTLOH		OH186114	N/A..N/A			OH	128.52	0.00	(128.52)
02/28/2025	AutoID:OH186155 Job:3463321	TTLOH		OH186155	N/A..N/A			OH	0.00	84.38	84.38
02/28/2025	AutoID:OH186155 Job:3463421	TTLOH		OH186155	N/A..N/A			OH	84.38	0.00	(84.38)
			Total for Object 2002						1,801.98	1,801.98	**0.00**
4679	**Charges for Current Services**										
02/13/2025	MURPHYS CEMETER GEN COLL	0146093		C021325	DP234			CR	0.00	400.00	400.00
02/13/2025	MURPHYS CEMETER GEN COLL	0146093		C021325	DP234			CR	0.00	1,400.00	1,400.00
			Total for Object 4679						0.00	1,800.00	**1,800.00**
4712	**Other Revenue**										
02/13/2025	MURPHYS CEMETER GEN COLL	0146093		C021325	DP234			CR	0.00	250.00	250.00
02/13/2025	MURPHYS CEMETER GEN COLL	0146093		C021325	DP234			CR	0.00	1,000.00	1,000.00

County of Calaveras

GL Transaction Report

2/1/2025 through 2/28/2025

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
			Total for Object 4712						0.00	1,250.00	**1,250.00**
5001	**Salaries/Wages - Permanent**										
02/03/2025	GARRISON, JEFFR net pay 1/31	23402225		OH185716	W011952		00030528	OH	655.53	0.00	655.53
02/19/2025	GARRISON, JEFFR net pay 2/15	234021725		OH185982	W011952		00030659	OH	655.53	0.00	655.53
02/26/2025	CALPERS BPID#2850816902	100000017808	BPID#28508169	OH186114	0013496		00030736	OH	50.00	0.00	50.00
			Total for Object 5001						1,361.06	0.00	**1,361.06**
5121	**Communications**										
02/05/2025	AT AND T MOBILI ACCT	2340020525		OH185779	0022570		01155019	OH	83.04	0.00	83.04
02/19/2025	AT AND T ACCT#248134-23873304	2340021825		OH186000	0007950		01155650	OH	4.43	0.00	4.43
			Total for Object 5121						87.47	0.00	**87.47**
5201	**Maint of Buildings/Grounds**										
02/05/2025	GARRISON, JEFFR MILEAGE	2340020525		OH185779	W011952		00030539	OH	12.60	0.00	12.60
02/19/2025	CALIFORNIA WAST CUST#05-	2340021825		OH186000	W004470		01155651	OH	27.94	0.00	27.94
02/19/2025	GARRISON, JEFFR REIMB MILEA	2340021825		OH186000	W011952		00030659	OH	115.20	0.00	115.20
02/26/2025	KAUA, KAREN RIG REIMB BURN	2340022525		OH186114	0041924		01155966	OH	12.00	0.00	12.00
			Total for Object 5201						167.74	0.00	**167.74**
5241	**Office Expense**										
02/26/2025	KAUA, KAREN RIG REIMB KEYS	2340022525		OH186114	0041924		01155966	OH	6.47	0.00	6.47
02/26/2025	KAUA, KAREN RIG REIMB GO	2340022525		OH186114	0041924		01155966	OH	44.34	0.00	44.34
02/26/2025	KAUA, KAREN RIG REMIB KEYS	2340022525		OH186114	0041924		01155966	OH	15.71	0.00	15.71
			Total for Object 5241						66.52	0.00	**66.52**
5243	**Office Expense - Postage**										
02/28/2025	02/28 SD MAIL BILLING	JE022400067		JHP022825	BN/A..N/A			JE	4.14	0.00	4.14
			Total for Object 5243						4.14	0.00	**4.14**
5501	**Utilities**										
02/14/2025	PG AND E ACCT#3715456521-4	2340021325		OH185962	0004416		01155557	OH	34.81	0.00	34.81
02/28/2025	UNION PUBLIC UT ACCT#005892	2340022725		OH186155	0013672		01156056	OH	84.38	0.00	84.38
			Total for Object 5501						119.19	0.00	**119.19**
			Total for Org Key 23400010						3,608.10	4,851.98	**-1,243.88**

County of Calaveras

GL Transaction Report

2/1/2025 through 2/28/2025

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
							Grand Total		8,374.06	8,374.06	**-0.00**