

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: Wednesday, December 20, 2023  
SUBJ: November 2023 is Closed

- For December close, all corrections, transfers, and chargebacks need to be turned in by Monday, January 15<sup>th</sup>, 2024.
- All Quarterly journal entries and transfers due on Monday January 22<sup>nd</sup>, 2024.
- **Special District audits are due by 1/1/24 latest.**
- Mileage rate increase of 67 cents is effective January 2024 by the IRS. There is attached link below to the IRS website for full report.

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.

- 12/25/23 – 12/26/23 Closed for Christmas
- 1/1/24 – 1/2/24 Closed for New Years

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

**IRS Mileage increase:** <https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2024-mileage-rate-increases-to-67-cents-a-mile-up-1-point-5-cents-from-2023>

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 11/30/2023**

**Fund 2340 Murphys Cemetery**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	364,578.30
Total Assets		\$364,578.30
 <u>Liabilities</u>		
2091	Accts Payable - Staledated Cks	24.68
Total Liabilities		\$24.68
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	176,533.59
3040	Reserve - General	203,522.00
Total Fund Balance		\$380,055.59
Year-to-Date Revenues		\$4,103.49
Year-to-Date Expenditures		\$19,605.46
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$364,553.62
Total Liabilities and Fund Equity		\$364,578.30



**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 11/30/2023**

**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	10,364.42
Total Assets		\$10,364.42
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	9,723.79
Total Fund Balance		\$9,723.79
Year-to-Date Revenues		\$640.63
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		\$10,364.42
Total Liabilities and Fund Equity		\$10,364.42

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

As of 11/30/2023

Fiscal Year: 2023

	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	65,504.00	0.00	0.00	65,504.00	100.00 %
4013	SB2557 Reduction	(1,287.00)	0.00	0.00	(1,287.00)	100.00 %
4015	Unitary Taxes	2,325.00	0.00	0.00	2,325.00	100.00 %
4017	Suppl Current Secured Taxes	1,559.00	0.00	0.00	1,559.00	100.00 %
4020	Current Unsecured Taxes	1,413.00	0.00	0.00	1,413.00	100.00 %
4027	Suppl Current Unsecured Taxes	73.00	0.00	0.00	73.00	100.00 %
4040	Prior Unsecured Taxes	122.00	0.00	0.00	122.00	100.00 %
4465	State Timber Tax	0.00	0.00	9.11	(9.11)	0.00 %
<b>Total Taxes</b>		<b>69,709.00</b>	<b>0.00</b>	<b>9.11</b>	<b>69,699.89</b>	<b>99.98</b>
<b><u>Revenue From Use of Money/ Property</u></b>						
4300	Interest	6,000.00	0.00	2,825.03	3,174.97	52.91 %
<b>Total Revenue From Use of Money/ Propert</b>		<b>6,000.00</b>	<b>0.00</b>	<b>2,825.03</b>	<b>3,174.97</b>	<b>52.91</b>
<b><u>Intergovernmental Revenue- State</u></b>						
4463	State Homeowners Prop Tax Rel	554.00	0.00	75.63	478.37	86.34 %
<b>Total Intergovernmental Revenue- State</b>		<b>554.00</b>	<b>0.00</b>	<b>75.63</b>	<b>478.37</b>	<b>86.34</b>
<b><u>Charges for Services</u></b>						
4679	Charges for Current Services	4,000.00	0.00	800.00	3,200.00	80.00 %
<b>Total Charges for Services</b>		<b>4,000.00</b>	<b>0.00</b>	<b>800.00</b>	<b>3,200.00</b>	<b>80.00</b>
<b><u>Misc. Revenue</u></b>						
4708	Refund - Miscellaneous	150.00	0.00	193.72	(43.72)	-29.14 %
4712	Other Revenue	0.00	0.00	200.00	(200.00)	0.00 %
<b>Total Misc. Revenue</b>		<b>150.00</b>	<b>0.00</b>	<b>393.72</b>	<b>(243.72)</b>	<b>-162.48</b>
	<b>Total Revenue</b>	<b>80,413.00</b>	<b>0.00</b>	<b>4,103.49</b>	<b>76,309.51</b>	
<b><u>Salaries and Employee Benefits</u></b>						
5001	Salaries/Wages - Permanent	20,000.00	0.00	5,854.41	14,145.59	70.72 %
5051	Social Security (OASDI)	1,250.00	0.00	461.90	788.10	63.04 %
5053	Medicare	325.00	0.00	108.02	216.98	66.76 %
<b>Total Salaries and Employee Benefits</b>		<b>21,575.00</b>	<b>0.00</b>	<b>6,424.33</b>	<b>15,150.67</b>	<b>70.22</b>
<b><u>Services and Supplies</u></b>						
5121	Communications	1,250.00	0.00	432.30	817.70	65.41 %
5153	Insurance - Workers' Comp	800.00	0.00	789.84	10.16	1.27 %
5159	Insurance - Unemployment	250.00	0.00	67.52	182.48	72.99 %
5160	Insurance - Liability Exp	3,515.00	0.00	3,513.97	1.03	0.02 %
5181	Maintenance of Equipment	400.00	0.00	0.00	400.00	100.00 %
5201	Maint of Buildings/Grounds	71,725.00	0.00	6,941.78	64,783.22	90.32 %
5241	Office Expense	850.00	0.00	508.00	342.00	40.23 %
5243	Office Expense - Postage	70.00	0.00	23.80	46.20	66.00 %
5271	Prof and Specialized Services	1,600.00	0.00	331.50	1,268.50	79.28 %
5501	Utilities	950.00	0.00	527.05	422.95	44.52 %
<b>Total Services and Supplies</b>		<b>81,410.00</b>	<b>0.00</b>	<b>13,135.76</b>	<b>68,274.24</b>	<b>83.86</b>

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

As of 11/30/2023

Fiscal Year: 2023

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Other Charges</b>							
5612	Refunds		450.00	0.00	0.00	450.00	100.00 %
5627	LAFCO Assessment		45.00	0.00	45.37	(0.37)	-0.82 %
<b>Total Other Charges</b>			<b>495.00</b>	<b>0.00</b>	<b>45.37</b>	<b>449.63</b>	<b>90.83</b>
Total Expenses			103,480.00	0.00	19,605.46	83,874.54	
Total Revenue			80,413.00	0.00	4,103.49	76,309.51	
Total Expenses			103,480.00	0.00	19,605.46	83,874.54	
Key Total for	23400010		(23,067.00)	0.00	(15,501.97)	(7,565.03)	

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

As of 11/30/2023

Fiscal Year: 2023

	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	600.00	(600.00)	0.00 %
<b>Total Misc. Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>600.00</b>	<b>(600.00)</b>	<b>0.00</b>
	Total Revenue	<b>0.00</b>	<b>0.00</b>	<b>600.00</b>	<b>(600.00)</b>	
	Total Revenue	0.00	0.00	600.00	(600.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	600.00	(600.00)	

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

As of 11/30/2023

Fiscal Year: 2023

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>		23420010	Murphy Cemetery Endow Interest				
<b><u>Revenue From Use of Money/ Property</u></b>							
4300	Interest		0.00	0.00	640.63	(640.63)	0.00 %
<b>Total Revenue From Use of Money/ Propert</b>			<b>0.00</b>	<b>0.00</b>	<b>640.63</b>	<b>(640.63)</b>	<b>0.00</b>
Total Revenue			<b>0.00</b>	<b>0.00</b>	<b>640.63</b>	<b>(640.63)</b>	
Total Revenue			0.00	0.00	640.63	(640.63)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	640.63	(640.63)	



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

As of 11/30/2023

Fiscal Year: 2023

<b>Budget Version-</b>	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	80,413.00	0.00	5,344.12	75,068.88	
Report Expenses	103,480.00	0.00	19,605.46	83,874.54	
<b>REPORT TOTAL</b>	<b>(23,067.00)</b>	<b>0.00</b>	<b>(14,261.34)</b>	<b>(8,805.66)</b>	

**County of Calaveras  
GL Transaction Report**

**11/1/2023 through 11/30/2023**

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>											
11/01/2023	AutoID: JTR11012 Job: 3146137	JE11000523T		JTR110123AN/A..N/A				JE	0.00	653.27	(653.27)	
11/13/2023	AutoID:CANCELLED Job:3155066	TLBK		CANCELLEN/A..N/A				BK	0.00	82.46	(82.46)	
11/14/2023	AutoID:CANCELLED Job:3156085	TLBK		CANCELLEN/A..N/A				BK	0.00	67.00	(67.00)	
11/21/2023	AutoID:CANCELLED Job:3161257	TLBK		CANCELLEN/A..N/A				BK	0.00	4.41	(4.41)	
11/24/2023	AutoID:CANCELLED Job:3161857	TLBK		CANCELLEN/A..N/A				BK	0.00	415.72	(415.72)	
11/29/2023	AutoID: C112923 Job: 3166051	TTLCR		C112923 N/A..N/A				CR	550.00	0.00	550.00	
11/30/2023	AutoID:CANCELLED Job:3165332	TLBK		CANCELLEN/A..N/A				BK	0.00	79.55	(79.55)	
11/30/2023	AutoID: JLS11302 Job: 3168889	JE112300071		JLS113023HN/A..N/A				JE	0.00	4.76	(4.76)	
11/30/2023	AutoID: JGS11302 Job: 3170146	TX112300022		JGS113023EN/A..N/A				JE	75.63	0.00	75.63	
11/30/2023	AutoID: JGS11302 Job: 3177051	TX112300021		JGS113023DN/A..N/A				JE	9.11	0.00	9.11	
				<b>Total for Object 1006</b>						634.74	1,307.17	<b>(672.43)</b>
	<b>1007 Outstanding Checks</b>											
11/01/2023	AutoID:OH178028 Job:3146057	TTLOH		OH178028 N/A..N/A				OH	0.00	54.03	(54.03)	
11/01/2023	AutoID:OH178034 Job:3146057	TTLOH		OH178034 N/A..N/A				OH	0.00	599.24	(599.24)	
11/01/2023	AP EFT	JE11000523T		JTR110123AN/A..N/A				JE	653.27	0.00	653.27	
11/03/2023	AutoID:OH178078 Job:3148003	TTLOH		OH178078 N/A..N/A				OH	0.00	149.46	(149.46)	
11/13/2023	AutoID:CANCELLED Job:3155066	TLBK		CANCELLEN/A..N/A				BK	82.46	0.00	82.46	
11/14/2023	AutoID:OH178223 Job:3155279	TTLOH		OH178223 N/A..N/A				OH	0.00	31.11	(31.11)	
11/14/2023	AutoID:CANCELLED Job:3156085	TLBK		CANCELLEN/A..N/A				BK	67.00	0.00	67.00	
11/16/2023	AutoID:OH178301 Job:3157159	TTLOH		OH178301 N/A..N/A				OH	0.00	102.77	(102.77)	
11/17/2023	AutoID:OH178331 Job:3158292	TTLOH		OH178331 N/A..N/A				OH	0.00	365.80	(365.80)	
11/21/2023	AutoID:CANCELLED Job:3161257	TLBK		CANCELLEN/A..N/A				BK	4.41	0.00	4.41	
11/24/2023	AutoID:CANCELLED Job:3161857	TLBK		CANCELLEN/A..N/A				BK	415.72	0.00	415.72	
11/30/2023	AutoID:CANCELLED Job:3165332	TLBK		CANCELLEN/A..N/A				BK	79.55	0.00	79.55	
				<b>Total for Object 1007</b>						1,302.41	1,302.41	<b>0.00</b>
				<b>Total for Org Key 23400000</b>						1,937.15	2,609.58	<b>-672.43</b>

**County of Calaveras  
GL Transaction Report**

11/1/2023 through 11/30/2023

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
23400010	<b>Murphys Cemetery</b>										
	<b>2002</b>										
	<b>Accounts Payable</b>										
11/01/2023	AutoID:OH178034 Job:3145680	TTLOH		OH178034	N/A..N/A			OH	0.00	599.24	599.24
11/01/2023	AutoID:OH178028 Job:3145739	TTLOH		OH178028	N/A..N/A			OH	0.00	54.03	54.03
11/01/2023	AutoID:OH178028 Job:3146057	TTLOH		OH178028	N/A..N/A			OH	54.03	0.00	(54.03)
11/01/2023	AutoID:OH178034 Job:3146057	TTLOH		OH178034	N/A..N/A			OH	599.24	0.00	(599.24)
11/03/2023	AutoID:OH178078 Job:3147360	TTLOH		OH178078	N/A..N/A			OH	0.00	149.46	149.46
11/03/2023	AutoID:OH178078 Job:3148003	TTLOH		OH178078	N/A..N/A			OH	149.46	0.00	(149.46)
11/14/2023	AutoID:OH178223 Job:3154300	TTLOH		OH178223	N/A..N/A			OH	0.00	31.11	31.11
11/14/2023	AutoID:OH178223 Job:3155279	TTLOH		OH178223	N/A..N/A			OH	31.11	0.00	(31.11)
11/16/2023	AutoID:OH178301 Job:3157083	TTLOH		OH178301	N/A..N/A			OH	0.00	102.77	102.77
11/16/2023	AutoID:OH178301 Job:3157159	TTLOH		OH178301	N/A..N/A			OH	102.77	0.00	(102.77)
11/17/2023	AutoID:OH178331 Job:3157867	TTLOH		OH178331	N/A..N/A			OH	0.00	365.80	365.80
11/17/2023	AutoID:OH178331 Job:3158292	TTLOH		OH178331	N/A..N/A			OH	365.80	0.00	(365.80)
				<b>Total for Object 2002</b>					1,302.41	1,302.41	<b>0.00</b>
	<b>4463</b>										
	<b>State Homeowners Prop Tax Rel</b>										
11/30/2023	HOPTR 15% NOV APPORT	TX1123000220		JGS113023EN/A..N/A				JE	0.00	75.63	75.63
				<b>Total for Object 4463</b>					0.00	75.63	<b>75.63</b>
	<b>4465</b>										
	<b>State Timber Tax</b>										
11/30/2023	TIMBER TAX NOV APPORT	TX1123000210		JGS113023DN/A..N/A				JE	0.00	9.11	9.11
				<b>Total for Object 4465</b>					0.00	9.11	<b>9.11</b>
	<b>4679</b>										
	<b>Charges for Current Services</b>										
11/29/2023	MURPHYS CEMETER GEN COLD0138001			C112923	DP234			CR	0.00	350.00	350.00
				<b>Total for Object 4679</b>					0.00	350.00	<b>350.00</b>
	<b>4712</b>										
	<b>Other Revenue</b>										
11/29/2023	MURPHYS CEMETER GEN COLD0138001			C112923	DP234			CR	0.00	200.00	200.00
				<b>Total for Object 4712</b>					0.00	200.00	<b>200.00</b>
	<b>5001</b>										
	<b>Salaries/Wages - Permanent</b>										
11/01/2023	GARRISON, JEFFR net pay 10/31	2340103123A		OH178034	W011952		00026707	OH	599.24	0.00	599.24

**County of Calaveras  
GL Transaction Report**

11/1/2023 through 11/30/2023

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
11/17/2023	WETZEL, ROBERT net pay 11/15	2340111623		OH178331	0041960		01137468	OH	365.80	0.00	365.80
				<b>Total for Object 5001</b>					965.04	0.00	<b>965.04</b>
<b>5121</b>	<b>Communications</b>										
11/03/2023	AT AND T MOBILI ACCT #	2340110123		OH178078	0022570		01136912	OH	82.46	0.00	82.46
11/14/2023	AT AND T ACCT # 248134-238733040111323			OH178223	0007950		01137281	OH	4.41	0.00	4.41
				<b>Total for Object 5121</b>					86.87	0.00	<b>86.87</b>
<b>5201</b>	<b>Maint of Buildings/Grounds</b>										
11/01/2023	GARRISON, JEFFR OCT 23	2340103123		OH178028	W011952		00026707	OH	54.03	0.00	54.03
11/14/2023	CALIFORNIA WAST ACCT # 05-2340111323			OH178223	W004470		01137282	OH	26.70	0.00	26.70
				<b>Total for Object 5201</b>					80.73	0.00	<b>80.73</b>
<b>5241</b>	<b>Office Expense</b>										
11/03/2023	CA ASSN OF PUBL MURPHYS	13188		OH178078	0037592		01136913	OH	67.00	0.00	67.00
				<b>Total for Object 5241</b>					67.00	0.00	<b>67.00</b>
<b>5243</b>	<b>Office Expense - Postage</b>										
11/30/2023	NOV SD POSTAGE	JE112300071		JLS113023HN/A..N/A				JE	4.76	0.00	4.76
				<b>Total for Object 5243</b>					4.76	0.00	<b>4.76</b>
<b>5501</b>	<b>Utilities</b>										
11/16/2023	PG AND E ACCT # 3715456521-42340111523			OH178301	0004416		01137436	OH	23.22	0.00	23.22
11/16/2023	UNION PUBLIC UT ACCT #	2340111523		OH178301	0013672		01137437	OH	79.55	0.00	79.55
				<b>Total for Object 5501</b>					102.77	0.00	<b>102.77</b>
				<b>Total for Org Key 23400010</b>					2,609.58	1,937.15	<b>672.43</b>
				<b>Grand Total</b>					4,546.73	4,546.73	<b>0.00</b>