



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, December 20, 2024  
SUBJ: November 2024 is Closed

- For December close, all corrections, transfers, and chargebacks need to be turned in by Monday, January 13<sup>th</sup>, 2025.
- All Quarterly transfers including Special Revenue Fund transfers are due by Tuesday January 21<sup>st</sup>, 2025.
- **Special District audits are due by 1/2/25.**
- Mileage rate increase to 70 cents is effective January 2025 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.

- 1/9/25 Closed for national day of mourning.
- 1/20/25 Closed for MLK Day

Please continue to email [ccauditor@calaverascounty.gov](mailto:ccauditor@calaverascounty.gov) 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  
Budget and Actuals by Budget Class**

As of 11/30/2024

Fiscal Year: 2024

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
<b>Org Key:</b>	23400010					
	Murphys Cemetery					
<b><u>Taxes</u></b>						
4010	Current Secured Taxes	69,760.00	0.00	0.00	69,760.00	100.00 %
4013	SB2557 Reduction	(1,365.00)	0.00	0.00	(1,365.00)	100.00 %
4015	Unitary Taxes	2,993.00	0.00	0.00	2,993.00	100.00 %
4017	Suppl Current Secured Taxes	2,005.00	0.00	0.00	2,005.00	100.00 %
4020	Current Unsecured Taxes	1,210.00	0.00	0.00	1,210.00	100.00 %
4027	Suppl Current Unsecured Taxes	80.00	0.00	0.00	80.00	100.00 %
4040	Prior Unsecured Taxes	143.00	0.00	0.00	143.00	100.00 %
4465	State Timber Tax	0.00	0.00	23.39	(23.39)	0.00 %
<b>Total Taxes</b>		<b>74,826.00</b>	<b>0.00</b>	<b>23.39</b>	<b>74,802.61</b>	<b>99.96</b>
<b><u>Revenue From Use of Money/ Property</u></b>						
4300	Interest	6,500.00	0.00	5,505.65	994.35	15.29 %
<b>Total Revenue From Use of Money/ Propert</b>		<b>6,500.00</b>	<b>0.00</b>	<b>5,505.65</b>	<b>994.35</b>	<b>15.29</b>
<b><u>Intergovernmental Revenue- State</u></b>						
4463	State Homeowners Prop Tax Rel	534.00	0.00	74.55	459.45	86.03 %
<b>Total Intergovernmental Revenue- State</b>		<b>534.00</b>	<b>0.00</b>	<b>74.55</b>	<b>459.45</b>	<b>86.03</b>
<b><u>Charges for Services</u></b>						
4679	Charges for Current Services	2,000.00	0.00	2,350.00	(350.00)	-17.50 %
<b>Total Charges for Services</b>		<b>2,000.00</b>	<b>0.00</b>	<b>2,350.00</b>	<b>(350.00)</b>	<b>-17.50</b>
<b><u>Misc. Revenue</u></b>						
4708	Refund - Miscellaneous	400.00	0.00	77.49	322.51	80.62 %
<b>Total Misc. Revenue</b>		<b>400.00</b>	<b>0.00</b>	<b>77.49</b>	<b>322.51</b>	<b>80.62</b>
	<b>Total Revenue</b>	<b>84,260.00</b>	<b>0.00</b>	<b>8,031.08</b>	<b>76,228.92</b>	
<b><u>Salaries and Employee Benefits</u></b>						
5001	Salaries/Wages - Permanent	22,000.00	0.00	6,913.40	15,086.60	68.57 %
5051	Social Security (OASDI)	1,250.00	0.00	223.20	1,026.80	82.14 %
5053	Medicare	325.00	0.00	117.88	207.12	63.72 %
<b>Total Salaries and Employee Benefits</b>		<b>23,575.00</b>	<b>0.00</b>	<b>7,254.48</b>	<b>16,320.52</b>	<b>69.22</b>
<b><u>Services and Supplies</u></b>						
5121	Communications	1,250.00	0.00	422.67	827.33	66.18 %
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	0.00	375.00	100.00 %
5201	Maint of Buildings/Grounds	80,900.00	0.00	2,778.61	78,121.39	96.56 %
5241	Office Expense	1,225.00	0.00	765.00	460.00	37.55 %
5243	Office Expense - Postage	85.00	0.00	19.32	65.68	77.27 %
5271	Prof and Specialized Services	2,350.00	0.00	360.00	1,990.00	84.68 %
5501	Utilities	1,675.00	0.00	555.48	1,119.52	66.83 %
<b>Total Services and Supplies</b>		<b>92,179.00</b>	<b>0.00</b>	<b>9,094.60</b>	<b>83,084.40</b>	<b>90.13</b>
<b><u>Other Charges</u></b>						

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

As of 11/30/2024

Fiscal Year: 2024

<b>Budget Version-</b>		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
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 %
<b>Total Other Charges</b>		<b>495.52</b>	<b>0.00</b>	<b>45.52</b>	<b>450.00</b>	<b>90.81</b>
<b><u>Capital Assets</u></b>						
5640	Structures/Improvements	0.00	0.00	0.00	0.00	0.00 %
<b>Total Capital Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Total Expenses		116,249.52	0.00	16,394.60	99,854.92	
Total Revenue		84,260.00	0.00	8,031.08	76,228.92	
Total Expenses		116,249.52	0.00	16,394.60	99,854.92	
Key Total for	23400010	(31,989.52)	0.00	(8,363.52)	(23,626.00)	

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

As of 11/30/2024

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	1,500.00	(1,500.00)	0.00 %
<b>Total Misc. Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	<b>0.00</b>
	Total Revenue	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	
	Total Revenue	0.00	0.00	1,500.00	(1,500.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	1,500.00	(1,500.00)	

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

As of 11/30/2024

Fiscal Year: 2024

		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	1,246.66	(1,246.66)	0.00 %
<b>Total Revenue From Use of Money/ Propert</b>			<b>0.00</b>	<b>0.00</b>	<b>1,246.66</b>	<b>(1,246.66)</b>	<b>0.00</b>
Total Revenue			<b>0.00</b>	<b>0.00</b>	<b>1,246.66</b>	<b>(1,246.66)</b>	
Total Revenue			0.00	0.00	1,246.66	(1,246.66)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,246.66	(1,246.66)	

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

As of 11/30/2024

Fiscal Year: 2024

<b>Budget Version-</b>	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	84,260.00	0.00	10,777.74	73,482.26	
Report Expenses	116,249.52	0.00	16,394.60	99,854.92	
<b>REPORT TOTAL</b>	<b>(31,989.52)</b>	<b>0.00</b>	<b>(5,616.86)</b>	<b>(26,372.66)</b>	

**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 11/30/2024**

**Fund 2340 Murphys Cemetery**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23400000 393,592.91
1007	Outstanding Checks	23400000 (853.68)
Total Assets		\$392,739.23
 <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		\$8,031.08
Year-to-Date Expenditures		\$16,394.60
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$392,714.55
Total Liabilities and Fund Equity		\$392,739.23





**County of Calaveras  
General Ledger Summary  
Balance Sheet Accounts  
As of 11/30/2024**

**Fund 2342 Murphy Cem Endow Int**

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 23420000	13,402.46
Total Assets		\$13,402.46
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	12,155.80
Total Fund Balance		\$12,155.80
Year-to-Date Revenues		\$1,246.66
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		\$13,402.46
Total Liabilities and Fund Equity		\$13,402.46

**County of Calaveras  
GL Transaction Report**

**11/1/2024 through 11/30/2024**

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>											
11/01/2024	AutoID: JJF11012 Job: 3395720	JE11000424B		JJF110124A	N/A..N/A			JE	0.00	652.92	(652.92)	
11/05/2024	AutoID:CANCELLED Job:3398128	TLBK		CANCELLEN/A..N/A				BK	0.00	598.00	(598.00)	
11/12/2024	AutoID:CANCELLED Job:3402480	TLBK		CANCELLEN/A..N/A				BK	0.00	82.89	(82.89)	
11/14/2024	AutoID: C111424 Job: 3407853	TTLCR		C111424	N/A..N/A			CR	350.00	0.00	350.00	
11/15/2024	AutoID:CANCELLED Job:3406240	TLBK		CANCELLEN/A..N/A				BK	0.00	67.00	(67.00)	
11/18/2024	AutoID:CANCELLED Job:3406375	TLBK		CANCELLEN/A..N/A				BK	0.00	4.43	(4.43)	
11/19/2024	AutoID: JLS11192 Job: 3406432	JE11006724B		JLS111924AN/A..N/A				JE	0.00	652.92	(652.92)	
11/19/2024	AutoID:CANCELLED Job:3407200	TLBK		CANCELLEN/A..N/A				BK	0.00	31.54	(31.54)	
11/20/2024	AutoID: JLS11202 Job: 3407267	JE11007624B		JLS112024AN/A..N/A				JE	0.00	69.56	(69.56)	
11/27/2024	AutoID: JBS11302 Job: 3416642	TX1124032		JBS113024PN/A..N/A				JE	23.39	0.00	23.39	
11/27/2024	AutoID: JBS11302 Job: 3416647	TX1124031		JBS113024NN/A..N/A				JE	74.55	0.00	74.55	
11/30/2024	AutoID: JLS11302 Job: 3415680	JE112400079		JLS113024BN/A..N/A				JE	0.00	4.83	(4.83)	
				<b>Total for Object 1006</b>						447.94	2,164.09	<b>(1,716.15)</b>
	<b>1007 Outstanding Checks</b>											
11/01/2024	AutoID:OH184319 Job:3395573	TTLOH		OH184319	N/A..N/A			OH	0.00	652.92	(652.92)	
11/01/2024	11/1/2024 AP EFT	JE11000424B		JJF110124A	N/A..N/A			JE	652.92	0.00	652.92	
11/04/2024	AutoID:OH184350 Job:3396603	TTLOH		OH184350	N/A..N/A			OH	0.00	82.89	(82.89)	
11/05/2024	AutoID:CANCELLED Job:3398128	TLBK		CANCELLEN/A..N/A				BK	598.00	0.00	598.00	
11/12/2024	AutoID:OH184483 Job:3401123	TTLOH		OH184483	N/A..N/A			OH	0.00	71.43	(71.43)	
11/12/2024	AutoID:CANCELLED Job:3402480	TLBK		CANCELLEN/A..N/A				BK	82.89	0.00	82.89	
11/14/2024	AutoID:OH184516 Job:3403644	TTLOH		OH184516	N/A..N/A			OH	0.00	27.94	(27.94)	
11/15/2024	AutoID:OH184549 Job:3404762	TTLOH		OH184549	N/A..N/A			OH	0.00	3.60	(3.60)	
11/15/2024	AutoID:CANCELLED Job:3406240	TLBK		CANCELLEN/A..N/A				BK	67.00	0.00	67.00	
11/18/2024	AutoID:CANCELLED Job:3406375	TLBK		CANCELLEN/A..N/A				BK	4.43	0.00	4.43	
11/19/2024	AutoID:OH184587 Job:3406383	TTLOH		OH184587	N/A..N/A			OH	0.00	652.92	(652.92)	

**County of Calaveras  
GL Transaction Report**

**11/1/2024 through 11/30/2024**

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
11/19/2024	AP EFT 11.19.24	JE11006724B		JLS111924AN/A..N/A				JE	652.92	0.00	652.92
11/19/2024	AutoID:CANCELLED Job:340720	ITTLBK		CANCELLEN/A..N/A				BK	31.54	0.00	31.54
11/20/2024	AutoID:OH184649 Job:3407232	TTLOH		OH184649 N/A..N/A				OH	0.00	69.56	(69.56)
11/20/2024	AP EFT 11.20.24	JE11007624B		JLS112024AN/A..N/A				JE	69.56	0.00	69.56
11/21/2024	AutoID:OH184670 Job:3408145	TTLOH		OH184670 N/A..N/A				OH	0.00	85.25	(85.25)
11/26/2024	AutoID:OH184734 Job:3410484	TTLOH		OH184734 N/A..N/A				OH	0.00	768.43	(768.43)
<b>Total for Object 1007</b>									2,159.26	2,414.94	<b>(255.68)</b>
<b>Total for Org Key 23400000</b>									2,607.20	4,579.03	<b>-1,971.83</b>
23400010	<b>Murphys Cemetery</b>										
<b>2002</b>	<b>Accounts Payable</b>										
11/01/2024	AutoID:OH184319 Job:3395248	TTLOH		OH184319 N/A..N/A				OH	0.00	652.92	652.92
11/01/2024	AutoID:OH184319 Job:3395573	TTLOH		OH184319 N/A..N/A				OH	652.92	0.00	(652.92)
11/04/2024	AutoID:OH184350 Job:3396569	TTLOH		OH184350 N/A..N/A				OH	0.00	82.89	82.89
11/04/2024	AutoID:OH184350 Job:3396603	TTLOH		OH184350 N/A..N/A				OH	82.89	0.00	(82.89)
11/12/2024	AutoID:OH184483 Job:3401053	TTLOH		OH184483 N/A..N/A				OH	0.00	71.43	71.43
11/12/2024	AutoID:OH184483 Job:3401123	TTLOH		OH184483 N/A..N/A				OH	71.43	0.00	(71.43)
11/14/2024	AutoID:OH184516 Job:3402809	TTLOH		OH184516 N/A..N/A				OH	0.00	27.94	27.94
11/14/2024	AutoID:OH184516 Job:3403644	TTLOH		OH184516 N/A..N/A				OH	27.94	0.00	(27.94)
11/15/2024	AutoID:OH184549 Job:3404214	TTLOH		OH184549 N/A..N/A				OH	0.00	3.60	3.60
11/15/2024	AutoID:OH184549 Job:3404762	TTLOH		OH184549 N/A..N/A				OH	3.60	0.00	(3.60)
11/19/2024	AutoID:OH184587 Job:3406284	TTLOH		OH184587 N/A..N/A				OH	0.00	652.92	652.92
11/19/2024	AutoID:OH184587 Job:3406383	TTLOH		OH184587 N/A..N/A				OH	652.92	0.00	(652.92)
11/20/2024	AutoID:OH184649 Job:3406951	TTLOH		OH184649 N/A..N/A				OH	0.00	69.56	69.56
11/20/2024	AutoID:OH184649 Job:3407232	TTLOH		OH184649 N/A..N/A				OH	69.56	0.00	(69.56)
11/21/2024	AutoID:OH184670 Job:3407996	TTLOH		OH184670 N/A..N/A				OH	0.00	85.25	85.25
11/21/2024	AutoID:OH184670 Job:3408145	TTLOH		OH184670 N/A..N/A				OH	85.25	0.00	(85.25)
11/26/2024	AutoID:OH184734 Job:3410073	TTLOH		OH184734 N/A..N/A				OH	0.00	768.43	768.43

**County of Calaveras  
GL Transaction Report**

11/1/2024 through 11/30/2024

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
11/26/2024	AutoID:OH184734 Job:3410484	TTLOH		OH184734	N/A..N/A			OH	768.43	0.00	(768.43)
	<b>4463 State Homeowners Prop Tax Rel</b>			<b>Total for Object 2002</b>					2,414.94	2,414.94	<b>0.00</b>
11/27/2024	HOPTR 15% NOV. APPORT	TX1124031	0	JBS113024NN/A..N/A				JE	0.00	74.55	74.55
	<b>4465 State Timber Tax</b>			<b>Total for Object 4463</b>					0.00	74.55	<b>74.55</b>
11/27/2024	TIMBER TAX NOV APPORT	TX1124032	0	JBS113024PN/A..N/A				JE	0.00	23.39	23.39
	<b>4679 Charges for Current Services</b>			<b>Total for Object 4465</b>					0.00	23.39	<b>23.39</b>
11/14/2024	MURPHYS CEMETER J. MILLER00144435			C111424	DP234			CR	0.00	350.00	350.00
	<b>5001 Salaries/Wages - Permanent</b>			<b>Total for Object 4679</b>					0.00	350.00	<b>350.00</b>
11/01/2024	GARRISON, JEFFR net pay 10/31	2340103124		OH184319	W011952		00029703	OH	652.92	0.00	652.92
11/19/2024	GARRISON, JEFFR net pay 11/15	2340111624		OH184587	W011952		00029847	OH	652.92	0.00	652.92
	<b>5121 Communications</b>			<b>Total for Object 5001</b>					1,305.84	0.00	<b>1,305.84</b>
11/04/2024	AT AND T MOBILI	2340110424		OH184350	0022570		01151407	OH	82.89	0.00	82.89
11/12/2024	AT AND T ACCT#248 134-2387	33040110824		OH184483	0007950		01151678	OH	4.43	0.00	4.43
	<b>5201 Maint of Buildings/Grounds</b>			<b>Total for Object 5121</b>					87.32	0.00	<b>87.32</b>
11/14/2024	CALIFORNIA WAST CUST#05-	2340111324		OH184516	W004470		01151782	OH	27.94	0.00	27.94
11/20/2024	GARRISON, JEFFR REIMB-DUM	2340111924		OH184649	W011952		00029890	OH	69.56	0.00	69.56
11/26/2024	GOLD ELECTRIC I MURPH CEM	4819		OH184734	0000091		01152327	OH	768.43	0.00	768.43
	<b>5241 Office Expense</b>			<b>Total for Object 5201</b>					865.93	0.00	<b>865.93</b>
11/12/2024	CA ASSN OF PUBL CORP MEMB	3398		OH184483	0037592		01151679	OH	67.00	0.00	67.00
	<b>5243 Office Expense - Postage</b>			<b>Total for Object 5241</b>					67.00	0.00	<b>67.00</b>
11/30/2024	11/24 SD MAIL BILLING	JE112400079		JLS113024BN/A..N/A				JE	4.83	0.00	4.83
	<b>5501 Utilities</b>			<b>Total for Object 5243</b>					4.83	0.00	<b>4.83</b>

**County of Calaveras  
GL Transaction Report**

11/1/2024 through 11/30/2024

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
11/15/2024	PG AND E ACCT#3715456521-4	2340111424		OH184549	0004416		01151857	OH	3.60	0.00	3.60
11/21/2024	UNION PUBLIC UT ACCT#005892340112024	2340112024		OH184670	0013672		01152157	OH	85.25	0.00	85.25
				<b>Total for Object 5501</b>					88.85	0.00	<b>88.85</b>
				<b>Total for Org Key 23400010</b>					4,834.71	2,862.88	<b>1,971.83</b>
23410000	<b>Murphy Cemetery Endowment</b>										
	<b>1006 Cash in Treasury</b>										
11/14/2024	AutoID: C111424 Job: 3407853 TTLCR			C111424	N/A..N/A			CR	500.00	0.00	500.00
									500.00	0.00	<b>500.00</b>
				<b>Total for Object 1006</b>					500.00	0.00	<b>500.00</b>
				<b>Total for Org Key 23410000</b>					500.00	0.00	<b>500.00</b>
23410010	<b>Murphy Cemetary Endowment</b>										
	<b>4712 Other Revenue</b>										
11/14/2024	MURPHYS CEMETER J. MILLER00144435			C111424	DP234			CR	0.00	500.00	500.00
									0.00	500.00	<b>500.00</b>
				<b>Total for Object 4712</b>					0.00	500.00	<b>500.00</b>
				<b>Total for Org Key 23410010</b>					0.00	500.00	<b>-500.00</b>
				<b>Grand Total</b>					7,941.91	7,941.91	<b>0.00</b>