



Kathy Gomes
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MEMORANDUM

TO: Special Districts

FROM: Kathy Gomes / Auditor-Controller

DATE: Thursday, December 16, 2021

SUBJ: November 2021 is closed

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

The new 2022 mileage rate has increased to 58.5 cents per mile.

Just a reminder, the State Controller Financial Transactions Report is due January 31, 2022 to the State Controller's Office. Information is available on their website for special districts and can be found at: https://www.sco.ca.gov/ard_locinstr_districts_forms.html

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 11/30/2021

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	306,533.99
1007	Outstanding Checks	(24.56)
Total Assets		\$306,509.43
 <u>Liabilities</u>		
Total Liabilities		\$0.00
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	117,680.60
3040	Reserve - General	203,522.00
Total Fund Balance		\$321,202.60
Year-to-Date Revenues		\$4,086.51
Year-to-Date Expenditures		\$18,779.68
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		\$0.00
Total Fund Equity		\$306,509.43
Total Liabilities and Fund Equity		\$306,509.43

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 11/30/2021**

Fund 2341 Murphy Cemetary Endowmer

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	23410000 70,682.00
Total Assets		<u>70,682.00</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	23410000 68,207.00
Total Fund Balance		<u>68,207.00</u>
Year-to-Date Revenues		\$2,475.00
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>70,682.00</u>
Total Liabilities and Fund Equity		<u>70,682.00</u>

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 11/30/2021

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	7,894.02
Total Assets		\$7,894.02
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 23420000	7,666.47
Total Fund Balance		\$7,666.47
Year-to-Date Revenues		\$227.55
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		\$7,894.02
Total Liabilities and Fund Equity		\$7,894.02

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

As of 11/30/2021

Fiscal Year: 2021

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010	Murphys Cemetery					
<u>Taxes</u>							
4010	Current Secured Taxes		56,639.00	0.00	0.00	56,639.00	100.00 %
4013	SB2557 Reduction		(1,066.00)	0.00	0.00	(1,066.00)	100.00 %
4015	Unitary Taxes		1,806.00	0.00	0.00	1,806.00	100.00 %
4017	Suppl Current Secured Taxes		773.00	0.00	0.00	773.00	100.00 %
4020	Current Unsecured Taxes		578.00	0.00	0.00	578.00	100.00 %
4027	Suppl Current Unsecured Taxes		57.00	0.00	0.00	57.00	100.00 %
4040	Prior Unsecured Taxes		87.00	0.00	0.00	87.00	100.00 %
4465	State Timber Tax		0.00	0.00	45.72	(45.72)	0.00 %
Total Taxes			58,874.00	0.00	45.72	58,828.28	99.92
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		3,500.00	0.00	923.16	2,576.84	73.62 %
Total Revenue From Use of Money/ Propert			3,500.00	0.00	923.16	2,576.84	73.62
<u>Intergovernmental Revenue- State</u>							
4463	State Homeowners Prop Tax Rel		565.00	0.00	73.47	491.53	86.99 %
Total Intergovernmental Revenue- State			565.00	0.00	73.47	491.53	87.00
<u>Charges for Services</u>							
4679	Charges for Current Services		1,850.00	0.00	2,550.00	(700.00)	-37.83 %
Total Charges for Services			1,850.00	0.00	2,550.00	(700.00)	-37.83
<u>Misc. Revenue</u>							
4708	Refund - Miscellaneous		450.00	0.00	494.16	(44.16)	-9.81 %
Total Misc. Revenue			450.00	0.00	494.16	(44.16)	-9.81
Total Revenue			65,239.00	0.00	4,086.51	61,152.49	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		18,000.00	0.00	5,779.10	12,220.90	67.89 %
5051	Social Security (OASDI)		1,250.00	0.00	405.70	844.30	67.54 %
5053	Medicare		300.00	0.00	94.86	205.14	68.38 %
Total Salaries and Employee Benefits			19,550.00	0.00	6,279.66	13,270.34	67.87
<u>Services and Supplies</u>							
5121	Communications		1,500.00	0.00	453.52	1,046.48	69.76 %
5153	Insurance - Workers' Comp		7,000.00	0.00	5,903.14	1,096.86	15.66 %
5159	Insurance - Unemployment		250.00	0.00	84.63	165.37	66.14 %
5160	Insurance - Liability Exp		3,500.00	0.00	3,251.75	248.25	7.09 %
5181	Maintenance of Equipment		850.00	0.00	164.54	685.46	80.64 %
5201	Maint of Buildings/Grounds		68,400.00	0.00	1,336.97	67,063.03	98.04 %
5241	Office Expense		1,135.00	0.00	481.99	653.01	57.53 %
5243	Office Expense - Postage		85.00	0.00	24.56	60.44	71.10 %
5271	Prof and Specialized Services		1,700.00	0.00	273.00	1,427.00	83.94 %
5501	Utilities		1,050.00	0.00	477.39	572.61	54.53 %
Total Services and Supplies			85,470.00	0.00	12,451.49	73,018.51	85.43
<u>Other Charges</u>							

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

As of 11/30/2021

Fiscal Year: 2021

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5612	Refunds	450.00	0.00	0.00	450.00	100.00 %
5627	LAFCO Assessment	49.00	0.00	48.53	0.47	0.95 %
Total Other Charges		499.00	0.00	48.53	450.47	90.27
Total Expenses		105,519.00	0.00	18,779.68	86,739.32	
Total Revenue		65,239.00	0.00	4,086.51	61,152.49	
Total Expenses		105,519.00	0.00	18,779.68	86,739.32	
Key Total for	23400010	(40,280.00)	0.00	(14,693.17)	(25,586.83)	

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

As of 11/30/2021

Fiscal Year: 2021

	Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23410010					
	Murphy Cemetary Endowment					
<u>Misc. Revenue</u>						
4712	Other Revenue	0.00	0.00	2,475.00	(2,475.00)	0.00 %
Total Misc. Revenue		0.00	0.00	2,475.00	(2,475.00)	0.00
	Total Revenue	0.00	0.00	2,475.00	(2,475.00)	
	Total Revenue	0.00	0.00	2,475.00	(2,475.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	2,475.00	(2,475.00)	

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

As of 11/30/2021

Fiscal Year: 2021

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:		23420010					
		Murphy Cemetery Endow Intere:					
Revenue From Use of Money/ Property							
4300	Interest		0.00	0.00	227.55	(227.55)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	227.55	(227.55)	0.00
Total Revenue			0.00	0.00	227.55	(227.55)	
Total Revenue			0.00	0.00	227.55	(227.55)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	227.55	(227.55)	

County of Calaveras
Budget and Actuals by Budget Class

As of 11/30/2021

Fiscal Year: 2021

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	65,239.00	0.00	6,789.06	58,449.94	
Report Expenses	105,519.00	0.00	18,779.68	86,739.32	
REPORT TOTAL	<u>(40,280.00)</u>	<u>0.00</u>	<u>(11,990.62)</u>	<u>(28,289.38)</u>	

**County of Calaveras
GL Transaction Report**

11/1/2021 through 11/30/2021

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											
11/03/2021	AutoID:CANCELLED Job:267979: TTLBK			CANCELLE	N/A..N/A			BK	0.00	110.49	(110.49)	
11/09/2021	AutoID:CANCELLED Job:268296: TTLBK			CANCELLE	N/A..N/A			BK	0.00	154.37	(154.37)	
11/16/2021	AutoID:CANCELLED Job:268624: TTLBK			CANCELLE	N/A..N/A			BK	0.00	4.67	(4.67)	
11/17/2021	AutoID: JMO11172 Job: 2686381 JE11006821T			JMO111721	N/A..N/A			JE	0.00	300.79	(300.79)	
11/18/2021	AutoID:CANCELLED Job:268768: TTLBK			CANCELLE	N/A..N/A			BK	0.00	154.54	(154.54)	
11/18/2021	AutoID:CANCELLED Job:268768: TTLBK			CANCELLE	N/A..N/A			BK	0.00	559.21	(559.21)	
11/19/2021	AutoID:CANCELLED Job:268877: TTLBK			CANCELLE	N/A..N/A			BK	0.00	23.17	(23.17)	
11/22/2021	AutoID: C112221 Job: 2692455 TTLCR			C112221	N/A..N/A			CR	125.00	0.00	125.00	
11/22/2021	AutoID: JMO11222 Job: 2689092 JE11007921T			JMO112221	N/A..N/A			JE	0.00	58.80	(58.80)	
11/29/2021	AutoID:CANCELLED Job:269202: TTLBK			CANCELLE	N/A..N/A			BK	0.00	246.10	(246.10)	
11/30/2021	AutoID: JJF11302 Job: 2699769 JE112100096			JJF113021D	N/A..N/A			JE	0.00	5.22	(5.22)	
11/30/2021	AutoID: JBA11302 Job: 2699803 TX112100038			JBA113021I	N/A..N/A			JE	45.72	0.00	45.72	
11/30/2021	AutoID: JBA11302 Job: 2699784 TX112100035			JBA113021C	N/A..N/A			JE	73.47	0.00	73.47	
				Total for Object 1006						244.19	1,617.36	(1,373.17)
1007	Outstanding Checks											
11/03/2021	AutoID:OH167599 Job:2679175 TTLOH			OH167599	N/A..N/A			OH	0.00	308.91	(308.91)	
11/03/2021	AutoID:OH167584 Job:2679175 TTLOH			OH167584	N/A..N/A			OH	0.00	492.21	(492.21)	
11/03/2021	AutoID:CANCELLED Job:267979: TTLBK			CANCELLE	N/A..N/A			BK	110.49	0.00	110.49	
11/09/2021	AutoID:CANCELLED Job:268296: TTLBK			CANCELLE	N/A..N/A			BK	154.37	0.00	154.37	
11/12/2021	AutoID:OH167729 Job:2684265 TTLOH			OH167729	N/A..N/A			OH	0.00	94.84	(94.84)	
11/16/2021	AutoID:CANCELLED Job:268624: TTLBK			CANCELLE	N/A..N/A			BK	4.67	0.00	4.67	
11/17/2021	11.17.21 AP EFT TA JE11006821T			JMO111721	N/A..N/A			JE	300.79	0.00	300.79	
11/17/2021	AutoID:OH167783 Job:2686311 TTLOH			OH167783	N/A..N/A			OH	0.00	546.89	(546.89)	
11/18/2021	AutoID:CANCELLED Job:268768: TTLBK			CANCELLE	N/A..N/A			BK	154.54	0.00	154.54	

**County of Calaveras
GL Transaction Report**

11/1/2021 through 11/30/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
11/18/2021	AutoID:CANCELLED Job:268768: TTLBK			CANCELLE	N/A..N/A			BK	559.21	0.00	559.21
11/19/2021	AutoID:CANCELLED Job:268877: TTLBK			CANCELLE	N/A..N/A			BK	23.17	0.00	23.17
11/22/2021	11.22.21 AP EFT TA	JE11007921T		JMO112221	N/A..N/A			JE	58.80	0.00	58.80
11/22/2021	AutoID:OH167830 Job:2689053	TTLOH		OH167830	N/A..N/A			OH	0.00	83.36	(83.36)
11/29/2021	AutoID:CANCELLED Job:269202	TTLBK		CANCELLE	N/A..N/A			BK	246.10	0.00	246.10
Total for Object 1007									1,612.14	1,526.21	85.93
Total for Org Key 23400000									1,856.33	3,143.57	-1,287.24
23400010	Murphys Cemetery										
2002	Accounts Payable										
11/03/2021	AutoID:OH167584 Job:2679175	TTLOH		OH167584	N/A..N/A			OH	492.21	0.00	(492.21)
11/03/2021	AutoID:OH167599 Job:2679175	TTLOH		OH167599	N/A..N/A			OH	308.91	0.00	(308.91)
11/03/2021	AutoID:OH167599 Job:2679091	TTLOH		OH167599	N/A..N/A			OH	0.00	308.91	308.91
11/03/2021	AutoID:OH167584 Job:2678761	TTLOH		OH167584	N/A..N/A			OH	0.00	492.21	492.21
11/12/2021	AutoID:OH167729 Job:2684095	TTLOH		OH167729	N/A..N/A			OH	0.00	94.84	94.84
11/12/2021	AutoID:OH167729 Job:2684265	TTLOH		OH167729	N/A..N/A			OH	94.84	0.00	(94.84)
11/17/2021	AutoID:OH167783 Job:2686311	TTLOH		OH167783	N/A..N/A			OH	546.89	0.00	(546.89)
11/17/2021	AutoID:OH167783 Job:2686181	TTLOH		OH167783	N/A..N/A			OH	0.00	546.89	546.89
11/22/2021	AutoID:OH167830 Job:2688030	TTLOH		OH167830	N/A..N/A			OH	0.00	83.36	83.36
11/22/2021	AutoID:OH167830 Job:2689053	TTLOH		OH167830	N/A..N/A			OH	83.36	0.00	(83.36)
Total for Object 2002									1,526.21	1,526.21	0.00
4463	State Homeowners Prop Tax Rel										
11/30/2021	HOPTR 15%	TX112100037		JBA113021C	N/A..N/A			JE	0.00	73.47	73.47
Total for Object 4463									0.00	73.47	73.47
4465	State Timber Tax										
11/30/2021	TIMBER TAX APPORT	TX112100038		JBA113021I	N/A..N/A			JE	0.00	45.72	45.72
Total for Object 4465									0.00	45.72	45.72
4679	Charges for Current Services										

**County of Calaveras
GL Transaction Report**

11/1/2021 through 11/30/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
11/22/2021	MURPHYS CEMETER PLOT	00125584		C112221	DP234			CR	0.00	125.00	125.00
				Total for Object 4679					0.00	125.00	125.00
	5001 Salaries/Wages - Permanent										
11/03/2021	WETZEL, ROBERT net pay 10/31	234011221		OH167584	0041960		01107269	OH	492.21	0.00	492.21
11/17/2021	GARRISON, JEFFR net pay 11/15	2340111621		OH167783	W011952		00021288	OH	300.79	0.00	300.79
11/17/2021	WETZEL, ROBERT net pay 11/15	2340111521		OH167783	0041960		01108000	OH	246.10	0.00	246.10
				Total for Object 5001					1,039.10	0.00	1,039.10
	5121 Communications										
11/03/2021	AT AND T MOBILI ACCOUNT #:	2340110221		OH167599	0022570		01107306	OH	91.37	0.00	91.37
11/12/2021	AT AND T ACCOUNT #248 134-2	2340110921		OH167729	0007950		01107665	OH	4.67	0.00	4.67
				Total for Object 5121					96.04	0.00	96.04
	5181 Maintenance of Equipment										
11/03/2021	WETZEL, ROBERT REIMBURSE	2340110221		OH167599	0041960		01107308	OH	154.54	0.00	154.54
				Total for Object 5181					154.54	0.00	154.54
	5201 Maint of Buildings/Grounds										
11/12/2021	CALIFORNIA WAST CUSTOMEI	2340110921		OH167729	W004470		01107666	OH	23.17	0.00	23.17
11/22/2021	GARRISON, JEFFR REIMBURSE	2340111621R		OH167830	W011952		00021309	OH	58.80	0.00	58.80
				Total for Object 5201					81.97	0.00	81.97
	5241 Office Expense										
11/03/2021	CA ASSN OF PUBL MURPHYS C	12748		OH167599	0037592		01107307	OH	63.00	0.00	63.00
				Total for Object 5241					63.00	0.00	63.00
	5243 Office Expense - Postage										
11/30/2021	11/2021 SPEC. DIST POSTAGE	JE112100096		JJF113021D	N/A..N/A			JE	5.22	0.00	5.22
				Total for Object 5243					5.22	0.00	5.22
	5501 Utilities										
11/12/2021	UNION PUBLIC UT ACCOUNT #	2340103121		OH167729	0013672		01107667	OH	67.00	0.00	67.00
11/22/2021	PG AND E ACCOUNT #37154565	2340111221		OH167830	0004416		01108097	OH	24.56	0.00	24.56
				Total for Object 5501					91.56	0.00	91.56
				Total for Org Key 23400010					3,057.64	1,770.40	1,287.24

**County of Calaveras
GL Transaction Report**

11/1/2021 through 11/30/2021

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
23410000	Murphy Cemetery Endowment										
	1006 Cash in Treasury										
11/22/2021	AutoID: C112221 Job: 2692455	TTLCR		C112221	N/A..N/A			CR	112.50	0.00	112.50
				Total for Object 1006					112.50	0.00	112.50
				Total for Org Key 23410000					112.50	0.00	112.50
23410010	Murphy Cemetery Endowment										
	4712 Other Revenue										
11/22/2021	MURPHYS CEMETER PLOT ENI 00125584			C112221	DP234			CR	0.00	112.50	112.50
				Total for Object 4712					0.00	112.50	112.50
				Total for Org Key 23410010					0.00	112.50	-112.50
				Grand Total					5,026.47	5,026.47	0.00