**COUNTY OF CALAVERAS** **Office of AUDITOR-CONTROLLER**

Greg Sessions
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: Greg Sessions – Auditor-Controller

DATE: Friday, September 25, 2026

SUBJ: August 2026 is closed

Please continue to email 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

## GL Transaction Report

**8/1/2026 through 8/31/2026**

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 | Misc | Debit | Credit | Net |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 23400000 | **Murphys Cemetery Admin** | | | | | | | | | | | |
| **1006** | **Cash in Treasury** | | | | | | | | | | | |
| 08/03/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 97.49 | (97.49) |
| 08/04/2026 | AutoID: JHP08042 Job: | TA0826011 | | JHP080426A | N/A | N/A | | JE | | 0.00 | 727.43 | (727.43) |
| 08/11/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 160.25 | (160.25) |
| 08/13/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 198.87 | (198.87) |
| 08/19/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 87.78 | (87.78) |
| 08/20/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 438.02 | (438.02) |
| 08/24/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 0.00 | 344.95 | (344.95) |
| 08/26/2026 | AutoID: C082626 Job: | TTLCR | | C082626 | N/A | N/A | | CR | | 750.00 | 0.00 | 750.00 |
| 08/31/2026 | AutoID: JRB0826B Job: | JE0826056 | | JRB0826B | N/A | N/A | | JE | | 0.00 | 6.56 | (6.56) |
| | | | **Total for Object 1006** | | | | | | | 750.00 | 2,061.35 | **(1,311.35)** |
| **1007** | **Outstanding Checks** | | | | | | | | | | | |
| 08/03/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 97.49 | 0.00 | 97.49 |
| 08/04/2026 | AP EFT 8.4.26 | TA0826011 | | JHP080426A | N/A | N/A | | JE | | 727.43 | 0.00 | 727.43 |
| 08/04/2026 | AutoID:OH194623 | TTLOH | | OH194623 | N/A | N/A | | OH | | 0.00 | 887.68 | (887.68) |
| 08/11/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 160.25 | 0.00 | 160.25 |
| 08/13/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 198.87 | 0.00 | 198.87 |
| 08/14/2026 | AutoID:OH194832 | TTLOH | | OH194832 | N/A | N/A | | OH | | 0.00 | 525.80 | (525.80) |
| 08/17/2026 | AutoID:OH194845 | TTLOH | | OH194845 | N/A | N/A | | OH | | 0.00 | 21.64 | (21.64) |
| 08/18/2026 | AutoID:OH194873 | TTLOH | | OH194873 | N/A | N/A | | OH | | 0.00 | 180.28 | (180.28) |
| 08/19/2026 | AutoID:OH194899 | TTLOH | | OH194899 | N/A | N/A | | OH | | 0.00 | 143.03 | (143.03) |
| 08/19/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 87.78 | 0.00 | 87.78 |
| 08/20/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 438.02 | 0.00 | 438.02 |
| 08/24/2026 | AutoID:CANCELLED | TTLBK | | CANCELLE | N/A | N/A | | BK | | 344.95 | 0.00 | 344.95 |
| | | | **Total for Object 1007** | | | | | | | 2,054.79 | 1,758.43 | **296.36** |
| | | | **Total for Org Key 23400000** | | | | | | | 2,804.79 | 3,819.78 | **-1,014.99** |
| 23400010 | **Murphys Cemetery** | | | | | | | | | | | |

# County of Calaveras

## GL Transaction Report

**8/1/2026 through 8/31/2026**

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 | Misc | Debit | Credit | Net |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2002** | **Accounts Payable** | | | | | | | | | | | |
| 08/04/2026 | AutoID:OH194623 | TTLOH | | OH194623 | N/A..N/A | | | OH | | 0.00 | 887.68 | 887.68 |
| 08/04/2026 | AutoID:OH194623 | TTLOH | | OH194623 | N/A..N/A | | | OH | | 887.68 | 0.00 | (887.68) |
| 08/14/2026 | AutoID:OH194832 | TTLOH | | OH194832 | N/A..N/A | | | OH | | 0.00 | 525.80 | 525.80 |
| 08/14/2026 | AutoID:OH194832 | TTLOH | | OH194832 | N/A..N/A | | | OH | | 525.80 | 0.00 | (525.80) |
| 08/17/2026 | AutoID:OH194845 | TTLOH | | OH194845 | N/A..N/A | | | OH | | 0.00 | 21.64 | 21.64 |
| 08/17/2026 | AutoID:OH194845 | TTLOH | | OH194845 | N/A..N/A | | | OH | | 21.64 | 0.00 | (21.64) |
| 08/18/2026 | AutoID:OH194873 | TTLOH | | OH194873 | N/A..N/A | | | OH | | 0.00 | 180.28 | 180.28 |
| 08/18/2026 | AutoID:OH194873 | TTLOH | | OH194873 | N/A..N/A | | | OH | | 180.28 | 0.00 | (180.28) |
| 08/19/2026 | AutoID:OH194899 | TTLOH | | OH194899 | N/A..N/A | | | OH | | 0.00 | 143.03 | 143.03 |
| 08/19/2026 | AutoID:OH194899 | TTLOH | | OH194899 | N/A..N/A | | | OH | | 143.03 | 0.00 | (143.03) |
| | | | **Total for Object 2002** | | | | | | | 1,758.43 | 1,758.43 | **0.00** |
| **4679** | **Charges for Current Services** | | | | | | | | | | | |
| 08/26/2026 | MURPHYS CEMETER 8/26 | 00156454 | | C082626 | DP234 | | | CR | | 0.00 | 350.00 | 350.00 |
| 08/26/2026 | MURPHYS CEMETER 8/26 | 00156454 | | C082626 | DP234 | | | CR | | 0.00 | 400.00 | 400.00 |
| | | | **Total for Object 4679** | | | | | | | 0.00 | 750.00 | **750.00** |
| **5001** | **Salaries/Wages - Permanent** | | | | | | | | | | | |
| 08/04/2026 | BUNGE, THEODORE net pay | 23408326 | | OH194623 | W016924 | | 01177788 | OH | | 160.25 | 0.00 | 160.25 |
| 08/04/2026 | GARRISON, JEFFR net pay | 23408326 | | OH194623 | W011952 | | 00035504 | OH | | 727.43 | 0.00 | 727.43 |
| 08/18/2026 | BUNGE, THEODORE net pay | 234081826 | | OH194873 | W016924 | | 01178361 | OH | | 180.28 | 0.00 | 180.28 |
| | | | **Total for Object 5001** | | | | | | | 1,067.96 | 0.00 | **1,067.96** |
| **5121** | **Communications** | | | | | | | | | | | |
| 08/14/2026 | AT AND T MOBILI ACCT# | 2340072226 | | OH194832 | 0022570 | | 01178264 | OH | | 83.32 | 0.00 | 83.32 |
| 08/14/2026 | AT AND T ACCT# 248 134 | 2340080126 | | OH194832 | 0007950 | | 01178265 | OH | | 4.46 | 0.00 | 4.46 |
| | | | **Total for Object 5121** | | | | | | | 87.78 | 0.00 | **87.78** |
| **5201** | **Maint of Buildings/Grounds** | | | | | | | | | | | |
| 08/14/2026 | CALIFORNIA WAST CUST# | 2340080126 | | OH194832 | W004470 | | 01178266 | OH | | 29.85 | 0.00 | 29.85 |
| 08/14/2026 | CALIFORNIA WAST CUST# | 2340080126 | | OH194832 | W004470 | | 01178266 | OH | | 408.17 | 0.00 | 408.17 |

# County of Calaveras

## GL Transaction Report

**8/1/2026 through 8/31/2026**

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 | Misc | Debit | Credit | Net |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 08/17/2026 | WE'RE INC. INV# 511446 | 511446 | | OH194845 | 0015143 | | 01178283 | OH | | 21.64 | 0.00 | 21.64 |
| | | | **Total for Object 5201** | | | | | | | 459.66 | 0.00 | **459.66** |
| **5243** | **Office Expense - Postage** | | | | | | | | | | | |
| 08/31/2026 | SD MAIL BILLING 8/31/2026 | JE0826056 | | JRB0826B | N/A..N/A | | | JE | | 6.56 | 0.00 | 6.56 |
| | | | **Total for Object 5243** | | | | | | | 6.56 | 0.00 | **6.56** |
| **5501** | **Utilities** | | | | | | | | | | | |
| 08/19/2026 | UNION PUBLIC UT ACCT# | 2340073126 | | OH194899 | 0013672 | | 01178434 | OH | | 100.43 | 0.00 | 100.43 |
| 08/19/2026 | PG AND E ACCT# | 2340081126 | | OH194899 | 0004416 | | 01178433 | OH | | 42.60 | 0.00 | 42.60 |
| | | | **Total for Object 5501** | | | | | | | 143.03 | 0.00 | **143.03** |
| | | | **Total for Org Key 23400010** | | | | | | | 3,523.42 | 2,508.43 | **1,014.99** |
| 23410000 | **Murphy Cemetery Endowment** | | | | | | | | | | | |
| **1006** | **Cash in Treasury** | | | | | | | | | | | |
| 08/26/2026 | AutoID: C082626 Job: | TTLCR | | C082626 | N/A..N/A | | | CR | | 400.00 | 0.00 | 400.00 |
| | | | **Total for Object 1006** | | | | | | | 400.00 | 0.00 | **400.00** |
| | | | **Total for Org Key 23410000** | | | | | | | 400.00 | 0.00 | **400.00** |
| 23410010 | **Murphy Cemetary Endowment** | | | | | | | | | | | |
| **4712** | **Other Revenue** | | | | | | | | | | | |
| 08/26/2026 | MURPHYS CEMETER 8/26 | 00156454 | | C082626 | DP234 | | | CR | | 0.00 | 150.00 | 150.00 |
| 08/26/2026 | MURPHYS CEMETER 8/26 | 00156454 | | C082626 | DP234 | | | CR | | 0.00 | 250.00 | 250.00 |
| | | | **Total for Object 4712** | | | | | | | 0.00 | 400.00 | **400.00** |
| | | | **Total for Org Key 23410010** | | | | | | | 0.00 | 400.00 | **-400.00** |
| | | | | | | | **Grand Total** | | | 6,728.21 | 6,728.21 | **0.00** |

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

**Fiscal Year:** 2026

**As of 8/31/2026**

| | Budget Version- | Budget | Encumbrance | Y-T-D Actuals | Balance | % Remaining |
|---|---|---|---|---|---|---|
| **Org Key:** | 23400010 Murphys Cemetery | | | | | |
| **Taxes** | | | | | | |
| 4010 | Current Secured Taxes | 75,256.00 | 0.00 | 0.00 | 75,256.00 | 100.00 % |
| 4013 | SB2557 Reduction | (1,488.00) | 0.00 | 0.00 | (1,488.00) | 100.00 % |
| 4015 | Unitary Taxes | 3,695.00 | 0.00 | 0.00 | 3,695.00 | 100.00 % |
| 4017 | Suppl Current Secured Taxes | 1,268.00 | 0.00 | 0.00 | 1,268.00 | 100.00 % |
| 4020 | Current Unsecured Taxes | 1,280.00 | 0.00 | 0.00 | 1,280.00 | 100.00 % |
| 4027 | Suppl Current Unsecured Taxes | 97.00 | 0.00 | 0.00 | 97.00 | 100.00 % |
| 4040 | Prior Unsecured Taxes | 171.00 | 0.00 | 0.00 | 171.00 | 100.00 % |
| **Total Taxes** | | **80,279.00** | **0.00** | **0.00** | **80,279.00** | **100.00** |
| **Revenue From Use of Money/ Property** | | | | | | |
| 4300 | Interest | 6,500.00 | 0.00 | 0.00 | 6,500.00 | 100.00 % |
| **Total Revenue From Use of Money/ Propert** | | **6,500.00** | **0.00** | **0.00** | **6,500.00** | **100.00** |
| **Intergovernmental Revenue- State** | | | | | | |
| 4463 | State Homeowners Prop Tax Rel | 494.00 | 0.00 | 0.00 | 494.00 | 100.00 % |
| **Total Intergovernmental Revenue- State** | | **494.00** | **0.00** | **0.00** | **494.00** | **100.00** |
| **Charges for Services** | | | | | | |
| 4679 | Charges for Current Services | 3,000.00 | 0.00 | 1,800.00 | 1,200.00 | 40.00 % |
| **Total Charges for Services** | | **3,000.00** | **0.00** | **1,800.00** | **1,200.00** | **40.00** |
| **Misc. Revenue** | | | | | | |
| 4708 | Refund - Miscellaneous | 100.00 | 0.00 | 0.00 | 100.00 | 100.00 % |
| **Total Misc. Revenue** | | **100.00** | **0.00** | **0.00** | **100.00** | **100.00** |
| | Total Revenue | **90,373.00** | **0.00** | **1,800.00** | **88,573.00** | |
| **Salaries and Employee Benefits** | | | | | | |
| 5001 | Salaries/Wages - Permanent | 35,000.00 | 0.00 | 4,534.89 | 30,465.11 | 87.04 % |
| 5051 | Social Security (OASDI) | 1,400.00 | 0.00 | 888.34 | 511.66 | 36.54 % |
| 5053 | Medicare | 500.00 | 0.00 | 207.72 | 292.28 | 58.45 % |
| **Total Salaries and Employee Benefits** | | **36,900.00** | **0.00** | **5,630.95** | **31,269.05** | **84.73** |
| **Services and Supplies** | | | | | | |
| 5121 | Communications | 1,200.00 | 0.00 | 175.38 | 1,024.62 | 85.38 % |
| 5153 | Insurance - Workers' Comp | 1,200.00 | 0.00 | 2,924.07 | (1,724.07) | -143.67 % |
| 5159 | Insurance - Unemployment | 350.00 | 0.00 | 187.06 | 162.94 | 46.55 % |
| 5160 | Insurance - Liability Exp | 500.00 | 0.00 | 4,179.04 | (3,679.04) | -735.80 % |
| 5181 | Maintenance of Equipment | 1,425.00 | 0.00 | 0.00 | 1,425.00 | 100.00 % |
| 5201 | Maint of Buildings/Grounds | 51,900.00 | 0.00 | 1,161.05 | 50,738.95 | 97.76 % |
| 5241 | Office Expense | 2,005.00 | 0.00 | 78.87 | 1,926.13 | 96.06 % |
| 5243 | Office Expense - Postage | 85.00 | 0.00 | 13.96 | 71.04 | 83.57 % |
| 5271 | Prof and Specialized Services | 2,500.00 | 0.00 | 312.00 | 2,188.00 | 87.52 % |
| 5501 | Utilities | 1,675.00 | 0.00 | 275.74 | 1,399.26 | 83.53 % |
| **Total Services and Supplies** | | **62,840.00** | **0.00** | **9,307.17** | **53,532.83** | **85.18** |
| **Other Charges** | | | | | | |
| 5612 | Refunds | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |



GLBA_MSTR.[glba_fy] = '2026' 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 8/31/2026**

**Fiscal Year:** 2026

| | Budget Version- | Budget | Encumbrance | Y-T-D Actuals | Balance | % Remaining |
|---|---|---|---|---|---|---|
| 5627 | LAFCO Assessment | 45.00 | 0.00 | 46.21 | (1.21) | -2.68 % |
| **Total Other Charges** | | **1,045.00** | **0.00** | **46.21** | **998.79** | **95.57** |
| | Total Expenses | 100,785.00 | 0.00 | 14,984.33 | 85,800.67 | |
| | Total Revenue | 90,373.00 | 0.00 | 1,800.00 | 88,573.00 | |
| | Total Expenses | 100,785.00 | 0.00 | 14,984.33 | 85,800.67 | |
| Key Total for | 23400010 | (10,412.00) | 0.00 | (13,184.33) | 2,772.33 | |



GLBA_MSTR.[glba_fy] = '2026' 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 8/31/2026**

**Fiscal Year:** 2026

| | 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 | 1,150.00 | (1,150.00) | 0.00 % |
| **Total Misc. Revenue** | | **0.00** | **0.00** | **1,150.00** | **(1,150.00)** | **0.00** |
| | Total Revenue | **0.00** | **0.00** | **1,150.00** | **(1,150.00)** | |
| | Total Revenue | 0.00 | 0.00 | 1,150.00 | (1,150.00) | |
| | Total Expenses | 0.00 | 0.00 | 0.00 | 0.00 | |
| Key Total for | 23410010 | 0.00 | 0.00 | 1,150.00 | (1,150.00) | |



GLBA_MSTR.[glba_fy] = '2026' 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 8/31/2026**

**Fiscal Year:** 2026

| Budget Version- | Budget | Encumbrance | Y-T-D Actuals | Balance | % Remaining |
|---|---|---|---|---|---|
| Report Revenues | 90,373.00 | 0.00 | 2,950.00 | 87,423.00 | |
| Report Expenses | 100,785.00 | 0.00 | 14,984.33 | 85,800.67 | |
| REPORT TOTAL | (10,412.00) | 0.00 | (12,034.33) | 1,622.33 | |



GLBA_MSTR.[glba_fy] = '2026' 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**
**General Ledger Summary**

**Balance Sheet Accounts**

**As of 8/31/2026**

**Fund 2340 Murphys Cemetery**

| Object Code | Object Description | | Balance |
|---|---|---|---|
| Assets | | | |
| 1006 | Cash in Treasury | 23400000 | 419,607.24 |
| Total Assets | | | $419,607.24 |
| Liabilities | | | |
| Total Liabilities | | | $0.00 |
| Fund Balance | | | |
| 3002 | Fund Bal Unreserv/Undesign | 23400000 | 229,269.57 |
| 3040 | Reserve - General | 23400000 | 203,522.00 |
| Total Fund Balance | | | $432,791.57 |
| Year-to-Date Revenues | | | $1,800.00 |
| Year-to-Date Expenditures | | | $14,984.33 |
| Year-to-Date Transfers In | | | $0.00 |
| Year-to-Date Transfers Out | | | $0.00 |
| Year-to-Date Clearing Accounts | | | $0.00 |
| Total Fund Equity | | | $419,607.24 |
| Total Liabilities and Fund Equity | | | $419,607.24 |

**County of Calaveras**
**General Ledger Summary**

**Balance Sheet Accounts**

**As of 8/31/2026**

**Fund 2341 Murphy Cemetary Endowment**

| Object Code | Object Description | | Balance |
|---|---|---|---|
| Assets | | | |
| 1006 | Cash in Treasury | 23410000 | 84,444.50 |
| Total Assets | | | $84,444.50 |
| Fund Balance | | | |
| 3002 | Fund Bal Unreserv/Undesign | 23410000 | 83,294.50 |
| Total Fund Balance | | | $83,294.50 |
| Year-to-Date Revenues | | | $1,150.00 |
| 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 | | | $84,444.50 |
| Total Liabilities and Fund Equity | | | $84,444.50 |

**County of Calaveras**
**General Ledger Summary**

**Balance Sheet Accounts**

**As of 8/31/2026**

**Fund 2342 Murphy Cem Endow Int**

| Object Code | Object Description | | Balance |
|---|---|---|---|
| Assets | | | |
| 1006 | Cash in Treasury | 23420000 | 19,697.19 |
| Total Assets | | | $19,697.19 |
| Fund Balance | | | |
| 3002 | Fund Bal Unreserv/Undesign | 23420000 | 19,697.19 |
| Total Fund Balance | | | $19,697.19 |
| 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 | | | $0.00 |
| Total Fund Equity | | | $19,697.19 |
| Total Liabilities and Fund Equity | | | $19,697.19 |