

COUNTY OF CALAVERAS

Greg Sessions
Auditor-Controller
(209) 754-6343



Office of AUDITOR-CONTROLLER

891 Mountain Ranch Rd.
San Andreas, CA 95249

MEMORANDUM

TO: Special Districts

FROM: Greg Sessions – Auditor-Controller

DATE: Monday March 23, 2026

SUBJ: February 2026 is now Closed

- Please remember to send our office a copy of your audit reports for 2024-2025 when they are finished by your outside auditor.
- For March closing please have all corrections in by April 17th 2026
- **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
GL Transaction Report

2/1/2026 through 2/28/2026

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	Debit	Credit	Net
23400000	Murphys Cemetery Admin										
1006	Cash in Treasury										
02/03/2026	AutoID: JLS02032 Job: 3680784	TA0226009		JLS020326A	N/A..N/A			JE	0.00	710.97	(710.97)
02/06/2026	AutoID:CANCELLED Job:3684407	TTLBK		CANCELLE	N/A..N/A			BK	0.00	87.74	(87.74)
02/09/2026	AutoID:CANCELLED Job:3685027	TTLBK		CANCELLE	N/A..N/A			BK	0.00	29.39	(29.39)
02/10/2026	AutoID:CANCELLED Job:3685700	TTLBK		CANCELLE	N/A..N/A			BK	0.00	481.26	(481.26)
02/11/2026	AutoID: C021126 Job: 3689226	TTLCR		C021126	N/A..N/A			CR	175.00	0.00	175.00
02/19/2026	AutoID: JHP02192 Job: 3690216	TA0226071		JHP021926B	N/A..N/A			JE	0.00	790.42	(790.42)
02/20/2026	AutoID: JHP02202 Job: 3690779	TA0226076		JHP022026B	N/A..N/A			JE	0.00	154.22	(154.22)
02/23/2026	AutoID:CANCELLED Job:3691795	TTLBK		CANCELLE	N/A..N/A			BK	0.00	37.70	(37.70)
02/24/2026	AutoID:CANCELLED Job:3692842	TTLBK		CANCELLE	N/A..N/A			BK	0.00	1,173.63	(1,173.63)
02/27/2026	AutoID:CANCELLED Job:3695302	TTLBK		CANCELLE	N/A..N/A			BK	0.00	1,388.43	(1,388.43)
02/28/2026	AutoID: JHP02282 Job: 3699512	JE022631		JHP022826A	N/A..N/A			JE	0.00	6.66	(6.66)
Total for Object 1006									175.00	4,860.42	(4,685.42)
1007	Outstanding Checks										
02/03/2026	AutoID:OH191686 Job:3680655	TTLOH		OH191686	N/A..N/A			OH	0.00	1,192.23	(1,192.23)
02/03/2026	AP EFT 2.3.26	TA0226009		JLS020326A	N/A..N/A			JE	710.97	0.00	710.97
02/04/2026	AutoID:RBA020426A Job:3681491	TTLTR		RBA020426	N/A..N/A			TR	573.46	0.00	573.46
02/04/2026	AutoID:R190958 Job:3681646	TTLOH		R190958	N/A..N/A			OH	0.00	573.46	(573.46)
02/06/2026	AutoID:CANCELLED Job:3684407	TTLBK		CANCELLE	N/A..N/A			BK	87.74	0.00	87.74
02/09/2026	AutoID:CANCELLED Job:3685027	TTLBK		CANCELLE	N/A..N/A			BK	29.39	0.00	29.39
02/10/2026	AutoID:CANCELLED Job:3685700	TTLBK		CANCELLE	N/A..N/A			BK	481.26	0.00	481.26
02/17/2026	AutoID:OH191930 Job:3688413	TTLOH		OH191930	N/A..N/A			OH	0.00	1,476.25	(1,476.25)
02/18/2026	AutoID:OH191971 Job:3689227	TTLOH		OH191971	N/A..N/A			OH	0.00	33.24	(33.24)
02/19/2026	AutoID:OH191979 Job:3690016	TTLOH		OH191979	N/A..N/A			OH	0.00	1,261.53	(1,261.53)
02/19/2026	AutoID:OH191982 Job:3690016	TTLOH		OH191982	N/A..N/A			OH	0.00	129.06	(129.06)
02/19/2026	AP EFT 2.19.26	TA0226071		JHP021926B	N/A..N/A			JE	790.42	0.00	790.42

County of Calaveras
GL Transaction Report

2/1/2026 through 2/28/2026

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	Debit	Credit	Net
02/20/2026	AutoID:OH191995 Job:3690712	TTLOH		OH191995	N/A..N/A			OH	0.00	154.22	(154.22)
02/20/2026	AP EFT 2.20.26	TA0226076		JHP022026BN/A..N/A				JE	154.22	0.00	154.22
02/23/2026	AutoID:CANCELLED Job:3691795	TTLBK		CANCELLE	N/A..N/A			BK	37.70	0.00	37.70
02/24/2026	AutoID:CANCELLED Job:3692842	TTLBK		CANCELLE	N/A..N/A			BK	1,173.63	0.00	1,173.63
02/27/2026	AutoID:CANCELLED Job:3695302	TTLBK		CANCELLE	N/A..N/A			BK	1,388.43	0.00	1,388.43
Total for Object 1007									5,427.22	4,819.99	607.23
Total for Org Key 23400000									5,602.22	9,680.41	-4,078.19
23400010	Murphys Cemetery										
2002	Accounts Payable										
02/03/2026	AutoID:OH191686 Job:3680513	TTLOH		OH191686	N/A..N/A			OH	0.00	1,192.23	1,192.23
02/03/2026	AutoID:OH191686 Job:3680655	TTLOH		OH191686	N/A..N/A			OH	1,192.23	0.00	(1,192.23)
02/04/2026	AutoID:RBA020426A Job:3681491	TTLTR		RBA020426	N/A..N/A			TR	573.46	0.00	(573.46)
02/04/2026	AutoID:RBA020426A Job:3681491	TTLTR		RBA020426	N/A..N/A			TR	0.00	573.46	573.46
02/04/2026	AutoID:R190958 Job:3681545	TTLOH		R190958	N/A..N/A			OH	0.00	573.46	573.46
02/04/2026	AutoID:R190958 Job:3681646	TTLOH		R190958	N/A..N/A			OH	573.46	0.00	(573.46)
02/17/2026	AutoID:OH191930 Job:3688107	TTLOH		OH191930	N/A..N/A			OH	0.00	1,476.25	1,476.25
02/17/2026	AutoID:OH191930 Job:3688413	TTLOH		OH191930	N/A..N/A			OH	1,476.25	0.00	(1,476.25)
02/18/2026	AutoID:OH191971 Job:3689024	TTLOH		OH191971	N/A..N/A			OH	0.00	33.24	33.24
02/18/2026	AutoID:OH191971 Job:3689227	TTLOH		OH191971	N/A..N/A			OH	33.24	0.00	(33.24)
02/19/2026	AutoID:OH191979 Job:3689457	TTLOH		OH191979	N/A..N/A			OH	0.00	1,261.53	1,261.53
02/19/2026	AutoID:OH191982 Job:3689685	TTLOH		OH191982	N/A..N/A			OH	0.00	129.06	129.06
02/19/2026	AutoID:OH191979 Job:3690016	TTLOH		OH191979	N/A..N/A			OH	1,261.53	0.00	(1,261.53)
02/19/2026	AutoID:OH191982 Job:3690016	TTLOH		OH191982	N/A..N/A			OH	129.06	0.00	(129.06)
02/20/2026	AutoID:OH191995 Job:3690292	TTLOH		OH191995	N/A..N/A			OH	0.00	154.22	154.22
02/20/2026	AutoID:OH191995 Job:3690712	TTLOH		OH191995	N/A..N/A			OH	154.22	0.00	(154.22)
Total for Object 2002									5,393.45	5,393.45	0.00
4679	Charges for Current Services										
02/11/2026	MURPHYS CEMETER Center Row	00152858		C021126	DP234			CR	0.00	175.00	175.00

County of Calaveras
GL Transaction Report

2/1/2026 through 2/28/2026

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
Total for Object 4679									0.00	175.00	175.00
5001	Salaries/Wages - Permanent										
02/03/2026	BUNGE, THEODORE net pay 1/31/23	402226		OH191686	W016924		01170087	OH	481.26	0.00	481.26
02/03/2026	GARRISON, JEFFR net pay 1/31/22	3402226		OH191686	W011952		00033770	OH	710.97	0.00	710.97
02/19/2026	GARRISON, JEFFR net pay 2/15	234021526		OH191979	W011952		00033917	OH	780.27	0.00	780.27
02/19/2026	BUNGE, THEODORE net pay 2/15/23	4021826		OH191979	W016924		01170768	OH	481.26	0.00	481.26
Total for Object 5001									2,453.76	0.00	2,453.76
5121	Communications										
02/17/2026	AT AND T ACCOUNT #248 134-	2340021126		OH191930	0007950		01170611	OH	4.46	0.00	4.46
02/17/2026	AT AND T MOBILI ACCOUNT	2340021126		OH191930	0022570		01170612	OH	83.36	0.00	83.36
Total for Object 5121									87.82	0.00	87.82
5160	Insurance - Liability Exp										
02/19/2026	SPECIAL DISTRIC MEMBER#7776	5574		OH191982	0033234		01170772	OH	118.91	0.00	118.91
Total for Object 5160									118.91	0.00	118.91
5181	Maintenance of Equipment										
02/04/2026	HAMMER DOWN REP INV#35823582			RBA020426	W011637		01168252	TR	0.00	573.46	(573.46)
02/04/2026	HAMMER DOWN REP INV#35823582			R190958	W011637		01170131	OH	573.46	0.00	573.46
Total for Object 5181									573.46	573.46	0.00
5201	Maint of Buildings/Grounds										
02/17/2026	CALIFORNIA WAST ACCOUNT 2340021126			OH191930	W004470		01170613	OH	1,288.65	0.00	1,288.65
02/17/2026	CALIFORNIA WAST ACCOUNT 2340021126			OH191930	W004470		01170613	OH	99.78	0.00	99.78
02/19/2026	GARRISON, JEFFR MILE REIMB2340021826			OH191982	W011952		00033917	OH	10.15	0.00	10.15
02/20/2026	GARRISON, JEFFR REIMB 2340021926			OH191995	W011952		00033930	OH	154.22	0.00	154.22
Total for Object 5201									1,552.80	0.00	1,552.80
5243	Office Expense - Postage										
02/28/2026	SD MAIL BILLING 2/28/2026	JE022631		JHP022826AN/A..N/A				JE	6.66	0.00	6.66
Total for Object 5243									6.66	0.00	6.66
5501	Utilities										
02/18/2026	PG AND E ACCT#3715456521-4	2340021826		OH191971	0004416		01170663	OH	33.24	0.00	33.24
Total for Object 5501									33.24	0.00	33.24

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GL Transaction Report

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
Total for Org Key 23400010									10,220.10	6,141.91	4,078.19
23410000	Murphy Cemetery Endowment										
1006	Cash in Treasury										
02/11/2026	AutoID: C021126 Job: 3689226	TTLCR		C021126	N/A..N/A			CR	250.00	0.00	250.00
Total for Object 1006									250.00	0.00	250.00
Total for Org Key 23410000									250.00	0.00	250.00
23410010	Murphy Cemetery Endowment										
4712	Other Revenue										
02/11/2026	MURPHYS CEMETER Center Row	00152858		C021126	DP234			CR	0.00	250.00	250.00
Total for Object 4712									0.00	250.00	250.00
Total for Org Key 23410010									0.00	250.00	-250.00
Grand Total									16,072.32	16,072.32	0.00

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

As of 2/28/2026

Fiscal Year: 2025

		Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	23400010	Murphys Cemetery					
<u>Taxes</u>							
4010	Current Secured Taxes		71,532.00	0.00	40,630.35	30,901.65	43.19 %
4013	SB2557 Reduction		(1,488.00)	0.00	(744.09)	(743.91)	49.99 %
4015	Unitary Taxes		3,622.00	0.00	1,811.29	1,810.71	49.99 %
4017	Suppl Current Secured Taxes		1,657.00	0.00	582.71	1,074.29	64.83 %
4020	Current Unsecured Taxes		1,605.00	0.00	1,244.64	360.36	22.45 %
4027	Suppl Current Unsecured Taxes		85.00	0.00	131.81	(46.81)	-55.07 %
4040	Prior Unsecured Taxes		141.00	0.00	76.67	64.33	45.62 %
4465	State Timber Tax		0.00	0.00	83.98	(83.98)	0.00 %
Total Taxes			77,154.00	0.00	43,817.36	33,336.64	43.20
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		6,500.00	0.00	7,990.89	(1,490.89)	-22.93 %
Total Revenue From Use of Money/ Propert			6,500.00	0.00	7,990.89	(1,490.89)	-22.93
<u>Intergovernmental Revenue- State</u>							
4463	State Homeowners Prop Tax Rel		529.00	0.00	247.03	281.97	53.30 %
Total Intergovernmental Revenue- State			529.00	0.00	247.03	281.97	53.30
<u>Charges for Services</u>							
4679	Charges for Current Services		3,000.00	0.00	4,425.00	(1,425.00)	-47.50 %
Total Charges for Services			3,000.00	0.00	4,425.00	(1,425.00)	-47.50
<u>Misc. Revenue</u>							
4708	Refund - Miscellaneous		100.00	0.00	120.96	(20.96)	-20.96 %
4712	Other Revenue		0.00	0.00	200.00	(200.00)	0.00 %
4743	Refunds - Insurance		0.00	0.00	62.25	(62.25)	0.00 %
Total Misc. Revenue			100.00	0.00	383.21	(283.21)	-283.21
Total Revenue			87,283.00	0.00	56,863.49	30,419.51	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		35,000.00	0.00	16,690.72	18,309.28	52.31 %
5051	Social Security (OASDI)		1,400.00	0.00	1,033.66	366.34	26.16 %
5053	Medicare		500.00	0.00	241.71	258.29	51.65 %
Total Salaries and Employee Benefits			36,900.00	0.00	17,966.09	18,933.91	51.31
<u>Services and Supplies</u>							
5121	Communications		1,200.00	0.00	778.23	421.77	35.14 %
5153	Insurance - Workers' Comp		1,200.00	0.00	0.00	1,200.00	100.00 %
5159	Insurance - Unemployment		350.00	0.00	86.27	263.73	75.35 %
5160	Insurance - Liability Exp		500.00	0.00	118.91	381.09	76.21 %
5181	Maintenance of Equipment		1,425.00	0.00	618.46	806.54	56.59 %
5201	Maint of Buildings/Grounds		51,900.00	0.00	30,396.49	21,503.51	41.43 %
5241	Office Expense		2,005.00	0.00	1,330.64	674.36	33.63 %
5243	Office Expense - Postage		85.00	0.00	53.27	31.73	37.32 %
5271	Prof and Specialized Services		2,500.00	0.00	1,974.75	525.25	21.01 %
5477	Personal Mileage Reimburs		0.00	0.00	100.80	(100.80)	0.00 %

County of Calaveras
Budget and Actuals by Budget Class

As of 2/28/2026

Fiscal Year: 2025

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5480	Gas and Oil Expense	0.00	0.00	250.00	(250.00)	0.00 %
5501	Utilities	1,675.00	0.00	871.83	803.17	47.95 %
Total Services and Supplies		62,840.00	0.00	36,579.65	26,260.35	41.78
<u>Other Charges</u>						
5612	Refunds	1,000.00	0.00	825.00	175.00	17.50 %
5627	LAFCO Assessment	45.00	0.00	43.93	1.07	2.37 %
Total Other Charges		1,045.00	0.00	868.93	176.07	16.84
Total Expenses		100,785.00	0.00	55,414.67	45,370.33	
Total Revenue		87,283.00	0.00	56,863.49	30,419.51	
Total Expenses		100,785.00	0.00	55,414.67	45,370.33	
Key Total for	23400010	(13,502.00)	0.00	1,448.82	(14,950.82)	

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

As of 2/28/2026

Fiscal Year: 2025

		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	2,150.00	(2,150.00)	0.00 %
Total Misc. Revenue			0.00	0.00	2,150.00	(2,150.00)	0.00
		Total Revenue	0.00	0.00	2,150.00	(2,150.00)	
		Total Revenue	0.00	0.00	2,150.00	(2,150.00)	
		Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010		0.00	0.00	2,150.00	(2,150.00)	

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

As of 2/28/2026

Fiscal Year: 2025

			Y-T-D				
Budget Version-			Budget	Encumbrance	Actuals	Balance	% Remaining
Org Key: 23420010 Murphy Cemetery Endow Interest							
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		0.00	0.00	1,993.54	(1,993.54)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	1,993.54	(1,993.54)	0.00
Total Revenue			0.00	0.00	1,993.54	(1,993.54)	
Total Revenue			0.00	0.00	1,993.54	(1,993.54)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	1,993.54	(1,993.54)	

County of Calaveras
Budget and Actuals by Budget Class

As of 2/28/2026

Fiscal Year: 2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	87,283.00	0.00	61,007.03	26,275.97	
Report Expenses	100,785.00	0.00	55,414.67	45,370.33	
REPORT TOTAL	(13,502.00)	0.00	5,592.36	(19,094.36)	

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2026**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23400000	405,218.24
1007	Outstanding Checks	23400000	(83.36)
Total Assets			<u>\$405,134.88</u>
<u>Liabilities</u>			
Total Liabilities			<u>\$0.00</u>
<u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	23400000	200,164.06
3040	Reserve - General	23400000	203,522.00
Total Fund Balance			<u>\$403,686.06</u>
Year-to-Date Revenues			\$56,863.49
Year-to-Date Expenditures			\$55,414.67
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>\$405,134.88</u>
Total Liabilities and Fund Equity			<u>\$405,134.88</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2026**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23410000	82,544.50
Total Assets			<u>\$82,544.50</u>
 <u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	23410000	80,394.50
Total Fund Balance			<u>\$80,394.50</u>
Year-to-Date Revenues			\$2,150.00
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			<u>\$0.00</u>
Total Fund Equity			<u>\$82,544.50</u>
Total Liabilities and Fund Equity			<u>\$82,544.50</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2026**

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	17,836.87
Total Assets			<u>\$17,836.87</u>
<u>Fund Balance</u>			
3002	Fund Bal Unreserv/Undesign	23420000	15,843.33
Total Fund Balance			<u>\$15,843.33</u>
Year-to-Date Revenues			\$1,993.54
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>\$17,836.87</u>
Total Liabilities and Fund Equity			<u>\$17,836.87</u>