



Greg Sessions
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249

MEMORANDUM

TO: Special Districts

FROM: Greg Sessions – Auditor-Controller

DATE: Wednesday, June 17, 2026

SUBJ: May 2026 is closed

Some important reminders:

- The deadline for accounts payable for the 2025-26 fiscal year is Wednesday, June 24, 2026. Anything submitted after that date might be paid in the next fiscal year and will need to have an invoice date of July 1, 2026, or later.
- Annual Signature Authorization Forms are **due Friday, 6/26/2026** to have in place for 7/1/2026 to ensure bills are paid for 26/27 expenditures.
- **Use 7/1/2026 as your invoice date for claims that are budgeted for 2026/27.**
- If you have bank accounts outside of the County Treasury, **submit June bank statements** as soon as they are available.
- Please remember that July 1st will have ZERO cash. Until this office closes 2025/26, we will not be able to roll assets, liabilities, or fund balances from 6/30/2026. To determine where your cash position is, please continue to run the balance sheet from 6/30/2026 and factor in the 2026/2027 revenue and expenses that will be posting starting July 1. Additionally, our staff can always assist with that analysis, if needed.
- Submit district audited financial statements, per GC26909, as soon as possible. Our office will not be able to prepare and submit any reports to the State Controller's Office on your behalf unless we have your most current statement.

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

County of Calaveras
GL Transaction Report

5/1/2026 through 5/31/2026

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	Debit	Credit	Net
23400000	Murphys Cemetery Admin										
1006	Cash in Treasury										
05/06/2026	AutoID: JHP05062 Job: 3747297	TA0526026		JHP050626AN/A..N/A				JE	0.00	769.01	(769.01)
05/08/2026	AutoID: JHP05082 Job: 3749560	TA0526043		JHP050826AN/A..N/A				JE	0.00	61.54	(61.54)
05/11/2026	AutoID:CANCELLED Job:3751345	TLBK		CANCELLEN/A..N/A				BK	0.00	400.62	(400.62)
05/12/2026	AutoID:CANCELLED Job:3752120	TLBK		CANCELLEN/A..N/A				BK	0.00	304.55	(304.55)
05/18/2026	AutoID: JJF05182 Job: 3755310	TA0526072		JJF051826A N/A..N/A				JE	0.00	748.22	(748.22)
05/27/2026	AutoID:CANCELLED Job:3761130	TLBK		CANCELLEN/A..N/A				BK	0.00	269.32	(269.32)
05/29/2026	AutoID:CANCELLED Job:3762894	TLBK		CANCELLEN/A..N/A				BK	0.00	96.10	(96.10)
05/29/2026	AutoID: JFC0526I Job: 3766185	TX0526027		JFC0526I N/A..N/A				JE	91.14	0.00	91.14
05/29/2026	AutoID: JFC0526J Job: 3769901	TX0526028		JFC0526J N/A..N/A				JE	74.12	0.00	74.12
05/31/2026	AutoID: JRB0526D Job: 3770995	JE0526115		JRB0526D N/A..N/A				JE	0.00	6.66	(6.66)
Total for Object 1006									165.26	2,656.02	(2,490.76)
1007	Outstanding Checks										
05/06/2026	AutoID:OH193161 Job:3746709	TTLOH		OH193161 N/A..N/A				OH	0.00	1,169.63	(1,169.63)
05/06/2026	AP EFT 5.6.26	TA0526026		JHP050626AN/A..N/A				JE	769.01	0.00	769.01
05/08/2026	AutoID:OH193225 Job:3749176	TTLOH		OH193225 N/A..N/A				OH	0.00	144.68	(144.68)
05/08/2026	AutoID:OH193226 Job:3749176	TTLOH		OH193226 N/A..N/A				OH	0.00	221.41	(221.41)
05/08/2026	AP EFT 5.8.26	TA0526043		JHP050826AN/A..N/A				JE	61.54	0.00	61.54
05/11/2026	AutoID:CANCELLED Job:3751345	TLBK		CANCELLEN/A..N/A				BK	400.62	0.00	400.62
05/12/2026	AutoID:CANCELLED Job:3752120	TLBK		CANCELLEN/A..N/A				BK	304.55	0.00	304.55
05/13/2026	AutoID:OH193314 Job:3752274	TTLOH		OH193314 N/A..N/A				OH	0.00	5,119.20	(5,119.20)
05/18/2026	5/18/2026 AP EFT	TA0526072		JJF051826A N/A..N/A				JE	748.22	0.00	748.22
05/18/2026	AutoID:OH193363 Job:3755205	TTLOH		OH193363 N/A..N/A				OH	0.00	125.05	(125.05)
05/18/2026	AutoID:OH193367 Job:3755205	TTLOH		OH193367 N/A..N/A				OH	0.00	988.59	(988.59)
05/27/2026	AutoID:CANCELLED Job:3761130	TLBK		CANCELLEN/A..N/A				BK	269.32	0.00	269.32
05/29/2026	AutoID:CANCELLED Job:3762894	TLBK		CANCELLEN/A..N/A				BK	96.10	0.00	96.10

County of Calaveras
GL Transaction Report

5/1/2026 through 5/31/2026

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
Total for Object 1007									2,649.36	7,768.56	(5,119.20)
Total for Org Key 23400000									2,814.62	10,424.58	-7,609.96
23400010	Murphys Cemetery										
2002	Accounts Payable										
05/06/2026	AutoID:OH193161 Job:3746131	TTLOH		OH193161	N/A..N/A			OH	0.00	1,169.63	1,169.63
05/06/2026	AutoID:OH193161 Job:3746709	TTLOH		OH193161	N/A..N/A			OH	1,169.63	0.00	(1,169.63)
05/08/2026	AutoID:OH193225 Job:3748999	TTLOH		OH193225	N/A..N/A			OH	0.00	144.68	144.68
05/08/2026	AutoID:OH193225 Job:3749176	TTLOH		OH193225	N/A..N/A			OH	144.68	0.00	(144.68)
05/08/2026	AutoID:OH193226 Job:3749176	TTLOH		OH193226	N/A..N/A			OH	221.41	0.00	(221.41)
05/08/2026	AutoID:OH193226 Job:3749000	TTLOH		OH193226	N/A..N/A			OH	0.00	221.41	221.41
05/13/2026	AutoID:OH193314 Job:3752128	TTLOH		OH193314	N/A..N/A			OH	0.00	5,119.20	5,119.20
05/13/2026	AutoID:OH193314 Job:3752274	TTLOH		OH193314	N/A..N/A			OH	5,119.20	0.00	(5,119.20)
05/18/2026	AutoID:OH193363 Job:3755205	TTLOH		OH193363	N/A..N/A			OH	125.05	0.00	(125.05)
05/18/2026	AutoID:OH193367 Job:3755205	TTLOH		OH193367	N/A..N/A			OH	988.59	0.00	(988.59)
05/18/2026	AutoID:OH193363 Job:3754920	TTLOH		OH193363	N/A..N/A			OH	0.00	125.05	125.05
05/18/2026	AutoID:OH193367 Job:3754948	TTLOH		OH193367	N/A..N/A			OH	0.00	988.59	988.59
Total for Object 2002									7,768.56	7,768.56	0.00
4463	State Homeowners Prop Tax Rel										
05/29/2026	HOPTR 15% MAY APPORT	TX0526028	HOPTR 1%	JFC0526J	N/A..N/A			JE	0.00	74.12	74.12
Total for Object 4463									0.00	74.12	74.12
4465	State Timber Tax										
05/29/2026	TIMBER TAX MAY 2026	TX0526027	0	JFC0526I	N/A..N/A			JE	0.00	91.14	91.14
Total for Object 4465									0.00	91.14	91.14
5001	Salaries/Wages - Permanent										
05/06/2026	GARRISON, JEFFR net pay 4/30	23405526		OH193161	W011952		00034660	OH	769.01	0.00	769.01
05/06/2026	BUNGE, THEODORE net 4/30	23405526		OH193161	W016924		01173927	OH	400.62	0.00	400.62
05/18/2026	BUNGE, THEODORE net 5/15	234051716		OH193367	W016924		01174454	OH	240.37	0.00	240.37
05/18/2026	GARRISON, JEFFR net pay 5/15	234051726		OH193367	W011952		00034747	OH	748.22	0.00	748.22
Total for Object 5001									2,158.22	0.00	2,158.22

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Debit	Credit	Net
5121	Communications										
05/08/2026	AT AND T MOBILI ACCT#	2340042226		OH193225	0022570		01174075	OH	83.14	0.00	83.14
05/13/2026	AT AND T ACCT# 248 134 2387 33	340050126		OH193314	0007950		01174305	OH	4.46	0.00	4.46
Total for Object 5121									87.60	0.00	87.60
5201	Maint of Buildings/Grounds										
05/08/2026	GARRISON, JEFFR MILEAGE	2340050726		OH193225	W011952		00034700	OH	26.10	0.00	26.10
05/08/2026	GARRISON, JEFFR DIESEL	2340050726		OH193225	W011952		00034700	OH	7.18	0.00	7.18
05/08/2026	GARRISON, JEFFR CALAVERAS	2340050726		OH193225	W011952		00034700	OH	28.26	0.00	28.26
05/08/2026	WE'RE INC. MUPHYS CEM DIST	511579		OH193226	0015143		01174076	OH	221.41	0.00	221.41
05/13/2026	CALIFORNIA WAST ACCT# 05-	2340050126		OH193314	W004470		01174306	OH	99.28	0.00	99.28
05/13/2026	CALIFORNIA WAST ACCT# 05-	2340050126		OH193314	W004470		01174306	OH	515.46	0.00	515.46
05/13/2026	A-1 LAND MANAGE MURPHYS	234012126		OH193314	0041517		01174304	OH	4,500.00	0.00	4,500.00
Total for Object 5201									5,397.69	0.00	5,397.69
5243	Office Expense - Postage										
05/31/2026	SD MAIL BILLING 5/31/2026	JE0526115		JRB0526D	N/A..N/A			JE	6.66	0.00	6.66
Total for Object 5243									6.66	0.00	6.66
5501	Utilities										
05/18/2026	UNION PUBLIC UT ACCT#	2340043026		OH193363	0013672		01174452	OH	96.10	0.00	96.10
05/18/2026	PG AND E ACCT# 3715456521-4	2340051226		OH193363	0004416		01174451	OH	28.95	0.00	28.95
Total for Object 5501									125.05	0.00	125.05
Total for Org Key 23400010									15,543.78	7,933.82	7,609.96
Grand Total									18,358.40	18,358.40	0.00

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2026

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	70,891.57	640.43	0.89 %
4013	SB2557 Reduction	(1,488.00)	0.00	(1,488.17)	0.17	-0.01 %
4015	Unitary Taxes	3,622.00	0.00	3,622.58	(0.58)	-0.01 %
4017	Suppl Current Secured Taxes	1,657.00	0.00	1,352.75	304.25	18.36 %
4020	Current Unsecured Taxes	1,605.00	0.00	1,299.06	305.94	19.06 %
4027	Suppl Current Unsecured Taxes	85.00	0.00	155.75	(70.75)	-83.23 %
4040	Prior Unsecured Taxes	141.00	0.00	106.10	34.90	24.75 %
4465	State Timber Tax	0.00	0.00	175.12	(175.12)	0.00 %
Total Taxes		77,154.00	0.00	76,114.76	1,039.24	1.34
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	6,500.00	0.00	12,183.29	(5,683.29)	-87.43 %
Total Revenue From Use of Money/ Propert		6,500.00	0.00	12,183.29	(5,683.29)	-87.43
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	529.00	0.00	494.07	34.93	6.60 %
Total Intergovernmental Revenue- State		529.00	0.00	494.07	34.93	6.60
<u>Charges for Services</u>						
4679	Charges for Current Services	3,000.00	0.00	6,375.00	(3,375.00)	-112.50 %
Total Charges for Services		3,000.00	0.00	6,375.00	(3,375.00)	-112.50
<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	95,550.33	(8,267.33)	
<u>Salaries and Employee Benefits</u>						
5001	Salaries/Wages - Permanent	35,000.00	0.00	24,408.82	10,591.18	30.26 %
5051	Social Security (OASDI)	1,400.00	0.00	1,539.27	(139.27)	-9.94 %
5053	Medicare	500.00	0.00	359.91	140.09	28.01 %
Total Salaries and Employee Benefits		36,900.00	0.00	26,308.00	10,592.00	28.70
<u>Services and Supplies</u>						
5121	Communications	1,200.00	0.00	1,042.36	157.64	13.13 %
5153	Insurance - Workers' Comp	1,200.00	0.00	0.00	1,200.00	100.00 %
5159	Insurance - Unemployment	350.00	0.00	216.76	133.24	38.06 %
5160	Insurance - Liability Exp	500.00	0.00	118.91	381.09	76.21 %
5181	Maintenance of Equipment	1,425.00	0.00	904.96	520.04	36.49 %
5201	Maint of Buildings/Grounds	51,900.00	0.00	37,607.04	14,292.96	27.53 %
5241	Office Expense	2,005.00	0.00	1,451.13	553.87	27.62 %
5243	Office Expense - Postage	85.00	0.00	74.73	10.27	12.08 %
5271	Prof and Specialized Services	2,500.00	0.00	2,166.75	333.25	13.33 %
5403	Bank Charges	0.00	0.00	10.00	(10.00)	0.00 %

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2026

Fiscal Year: 2025

Budget Version-		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
5477	Personal Mileage Reimburs	0.00	0.00	100.80	(100.80)	0.00 %
5480	Gas and Oil Expense	0.00	0.00	250.00	(250.00)	0.00 %
5501	Utilities	1,675.00	0.00	1,320.96	354.04	21.13 %
Total Services and Supplies		62,840.00	0.00	45,264.40	17,575.60	27.96
<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	72,441.33	28,343.67	
Total Revenue		87,283.00	0.00	95,550.33	(8,267.33)	
Total Expenses		100,785.00	0.00	72,441.33	28,343.67	
Key Total for	23400010	(13,502.00)	0.00	23,109.00	(36,611.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2026

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	2,900.00	(2,900.00)	0.00 %
Total Misc. Revenue		0.00	0.00	2,900.00	(2,900.00)	0.00
	Total Revenue	0.00	0.00	2,900.00	(2,900.00)	
	Total Revenue	0.00	0.00	2,900.00	(2,900.00)	
	Total Expenses	0.00	0.00	0.00	0.00	
Key Total for	23410010	0.00	0.00	2,900.00	(2,900.00)	

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2026

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	3,022.03	(3,022.03)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	3,022.03	(3,022.03)	0.00
Total Revenue			0.00	0.00	3,022.03	(3,022.03)	
Total Revenue			0.00	0.00	3,022.03	(3,022.03)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	3,022.03	(3,022.03)	

County of Calaveras
Budget and Actuals by Budget Class

As of 5/31/2026

Fiscal Year: 2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	87,283.00	0.00	101,472.36	(14,189.36)	
Report Expenses	100,785.00	0.00	72,441.33	28,343.67	
REPORT TOTAL	(13,502.00)	0.00	29,031.03	(42,533.03)	

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2026**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23400000	431,914.26
1007	Outstanding Checks	23400000	(5,119.20)
Total Assets			<u>\$426,795.06</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			\$95,550.33
Year-to-Date Expenditures			\$72,441.33
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>\$426,795.06</u>
Total Liabilities and Fund Equity			<u>\$426,795.06</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2026**

Fund 2341 Murphy Cemetary Endowment

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23410000	83,294.50
Total Assets			<u>\$83,294.50</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			\$2,900.00
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>\$83,294.50</u>
Total Liabilities and Fund Equity			<u>\$83,294.50</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 5/31/2026**

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	18,865.36
Total Assets			<u>\$18,865.36</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			\$3,022.03
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>\$18,865.36</u>
Total Liabilities and Fund Equity			<u>\$18,865.36</u>