



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, August 21, 2026

SUBJ: June 2026 is closed

Fund balances and prior year reserves have been rolled forward to 7/1/26.

- 26/27 Adopted Final Budget packets were sent out this week.
- **Wednesday, September 30th, 2026, is the final day to submit the 26-27 Final Budget Packet.**
- We plan to close the month of July soon. All corrections, chargebacks, and other JEs need to be submitted to the ACO as soon as possible.

Should you have any questions, feel free to contact us directly at
ccauditor@calaverascounty.gov.

County of Calaveras
GL Transaction Report

6/1/2026 through 6/30/2026

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											
06/02/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	619.20	(619.20)
06/03/2026	AutoID: JHP06032 Job:	TA0626016		JHP060326AN/A..N/A				JE		0.00	710.19	(710.19)
06/05/2026	AutoID: JJF06052 Job:	TA0626035		JJF060526A N/A..N/A				JE		0.00	6.71	(6.71)
06/05/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	4,500.00	(4,500.00)
06/08/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	480.74	(480.74)
06/15/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	123.96	(123.96)
06/18/2026	AutoID: JHP06182 Job:	TA0626085		JHP061826AN/A..N/A				JE		0.00	710.19	(710.19)
06/23/2026	AutoID: JHP06232 Job:	TA0626098		JHP062326AN/A..N/A				JE		0.00	70.69	(70.69)
06/23/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	274.03	(274.03)
06/29/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		0.00	286.62	(286.62)
06/30/2026	AutoID: JRB0626C Job:	JE0626161		JRB0626C N/A..N/A				JE		0.00	5.92	(5.92)
06/30/2026	AutoID: JFC0626J Job:	TX0626038		JFC0626J N/A..N/A				JE		4,696.44	0.00	4,696.44
06/30/2026	AutoID: JGS0626M Job:	TX0626046		JGS0626M N/A..N/A				JE		87.31	0.00	87.31
06/30/2026	AutoID: JGS0626J Job:	TX0626043		JGS0626J N/A..N/A				JE		108.69	0.00	108.69
06/30/2026	AutoID: JGS0626K Job:	TX0626044		JGS0626K N/A..N/A				JE		8.04	0.00	8.04
06/30/2026	AutoID: JGS0626I Job:	TX0626042		JGS0626I N/A..N/A				JE		378.69	0.00	378.69
06/30/2026	AutoID: JGS0626H Job:	TX0426041		JGS0626H N/A..N/A				JE		24.33	0.00	24.33
06/30/2026	AutoID: JINTJUN2 Job:	INT ALLO		JINTJUN26 N/A..N/A				JE		3,462.38	0.00	3,462.38
Total for Object 1006										8,765.88	7,788.25	977.63
1007	Outstanding Checks											
06/02/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		619.20	0.00	619.20
06/03/2026	AutoID:OH193613	TTLOH		OH193613 N/A..N/A				OH		0.00	1,190.93	(1,190.93)
06/03/2026	AP EFT 6.3.26	TA0626016		JHP060326AN/A..N/A				JE		710.19	0.00	710.19
06/05/2026	AutoID:OH193671	TTLOH		OH193671 N/A..N/A				OH		0.00	43.07	(43.07)
06/05/2026	6/5/2026 AP EFT	TA0626035		JJF060526A N/A..N/A				JE		6.71	0.00	6.71

County of Calaveras
GL Transaction Report
6/1/2026 through 6/30/2026

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Misc	Debit	Credit	Net
06/05/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		4,500.00	0.00	4,500.00
06/08/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		480.74	0.00	480.74
06/09/2026	AutoID:OH193706	TTLOH		OH193706	N/A..N/A			OH		0.00	87.60	(87.60)
06/15/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		123.96	0.00	123.96
06/18/2026	AutoID:OH193902	TTLOH		OH193902	N/A..N/A			OH		0.00	33.66	(33.66)
06/18/2026	AutoID:OH193907	TTLOH		OH193907	N/A..N/A			OH		0.00	286.62	(286.62)
06/18/2026	AutoID:OH193924	TTLOH		OH193924	N/A..N/A			OH		0.00	950.56	(950.56)
06/18/2026	AP EFT 6.18.26	TA0626085		JHP061826AN/A..N/A				JE		710.19	0.00	710.19
06/23/2026	AutoID:OH193968	TTLOH		OH193968	N/A..N/A			OH		0.00	70.69	(70.69)
06/23/2026	AutoID:OH193970	TTLOH		OH193970	N/A..N/A			OH		0.00	100.32	(100.32)
06/23/2026	AP EFT 6.23.26	TA0626098		JHP062326AN/A..N/A				JE		70.69	0.00	70.69
06/23/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		274.03	0.00	274.03
06/29/2026	AutoID:CANCELLED	TTLBK		CANCELLEN/A..N/A				BK		286.62	0.00	286.62
Total for Object 1007										7,782.33	2,763.45	5,018.88
Total for Org Key 23400000										16,548.21	10,551.70	5,996.51
23400010	Murphys Cemetery											
2002	Accounts Payable											
06/03/2026	AutoID:OH193613	TTLOH		OH193613	N/A..N/A			OH		0.00	1,190.93	1,190.93
06/03/2026	AutoID:OH193613	TTLOH		OH193613	N/A..N/A			OH		1,190.93	0.00	(1,190.93)
06/05/2026	AutoID:OH193671	TTLOH		OH193671	N/A..N/A			OH		0.00	43.07	43.07
06/05/2026	AutoID:OH193671	TTLOH		OH193671	N/A..N/A			OH		43.07	0.00	(43.07)
06/09/2026	AutoID:OH193706	TTLOH		OH193706	N/A..N/A			OH		0.00	87.60	87.60
06/09/2026	AutoID:OH193706	TTLOH		OH193706	N/A..N/A			OH		87.60	0.00	(87.60)
06/18/2026	AutoID:OH193902	TTLOH		OH193902	N/A..N/A			OH		0.00	33.66	33.66
06/18/2026	AutoID:OH193924	TTLOH		OH193924	N/A..N/A			OH		0.00	950.56	950.56
06/18/2026	AutoID:OH193902	TTLOH		OH193902	N/A..N/A			OH		33.66	0.00	(33.66)
06/18/2026	AutoID:OH193907	TTLOH		OH193907	N/A..N/A			OH		286.62	0.00	(286.62)

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06/18/2026	AutoID:OH193924	TTLOH		OH193924	N/A..N/A			OH		950.56	0.00	(950.56)
06/18/2026	AutoID:OH193907	TTLOH		OH193907	N/A..N/A			OH		0.00	286.62	286.62
06/23/2026	AutoID:OH193970	TTLOH		OH193970	N/A..N/A			OH		0.00	100.32	100.32
06/23/2026	AutoID:OH193968	TTLOH		OH193968	N/A..N/A			OH		0.00	70.69	70.69
06/23/2026	AutoID:OH193968	TTLOH		OH193968	N/A..N/A			OH		70.69	0.00	(70.69)
06/23/2026	AutoID:OH193970	TTLOH		OH193970	N/A..N/A			OH		100.32	0.00	(100.32)
Total for Object 2002										2,763.45	2,763.45	0.00
4010	Current Secured Taxes											
06/30/2026	CS June Apport	TX0626038	PROP TAX 1%	JFC0626J	N/A..N/A			JE		0.00	4,696.44	4,696.44
Total for Object 4010										0.00	4,696.44	4,696.44
4017	Suppl Current Secured Taxes											
06/30/2026	SS JUNE APPORT	TX0626042	PROP TAX 1%	JGS0626I	N/A..N/A			JE		0.00	378.69	378.69
Total for Object 4017										0.00	378.69	378.69
4020	Current Unsecured Taxes											
06/30/2026	CU JUNE APPORT	TX0626046	PROP TAX 1%	JGS0626M	N/A..N/A			JE		0.00	87.31	87.31
Total for Object 4020										0.00	87.31	87.31
4027	Suppl Current Unsecured Taxes											
06/30/2026	SU JUNE APPORT	TX0426041	PROP TAX 1%	JGS0626H	N/A..N/A			JE		0.00	24.33	24.33
Total for Object 4027										0.00	24.33	24.33
4040	Prior Unsecured Taxes											
06/30/2026	DU-Y JUNE	TX0626043	PROP TAX 1%	JGS0626J	N/A..N/A			JE		0.00	108.69	108.69
06/30/2026	DU- GJKXZ JUNE APPORT	TX0626044	PROP TAX 1%	JGS0626K	N/A..N/A			JE		0.00	8.04	8.04
Total for Object 4040										0.00	116.73	116.73
4300	Interest											
06/30/2026	6/30/26 INTEREST	INT ALLO		JINTJUN26	N/A..N/A			JE		0.00	3,462.38	3,462.38
Total for Object 4300										0.00	3,462.38	3,462.38
5001	Salaries/Wages - Permanent											
06/03/2026	BUNGE, THEODORE net pay	23406226		OH193613	W016924		01175142	OH		480.74	0.00	480.74
06/03/2026	GARRISON, JEFFR net pay	23406226		OH193613	W011952		00034935	OH		710.19	0.00	710.19
06/18/2026	BUNGE, THEODORE net pay	234061826		OH193924	W016924		01175918	OH		240.37	0.00	240.37

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Misc	Debit	Credit	Net
06/18/2026	GARRISON, JEFFR net pay	234061826		OH193924	W011952		00035091	OH		710.19	0.00	710.19
Total for Object 5001										2,141.49	0.00	2,141.49
5121	Communications											
06/09/2026	AT AND T MOBILI acct#	2340052226		OH193706	0022570		01175334	OH		83.14	0.00	83.14
06/09/2026	AT AND T ACCT# 248 134	2340060126		OH193706	0007950		01175335	OH		4.46	0.00	4.46
Total for Object 5121										87.60	0.00	87.60
5201	Maint of Buildings/Grounds											
06/05/2026	GARRISON, JEFFR 6.71	2340060326		OH193671	W011952		00034954	OH		6.71	0.00	6.71
06/18/2026	CALIFORNIA WAST ACCT#	2340060126		OH193907	W004470		01175911	OH		28.89	0.00	28.89
06/18/2026	CALIFORNIA WAST ACCT#	2340060126		OH193907	W004470		01175911	OH		257.73	0.00	257.73
06/23/2026	GARRISON, JEFFR REIMB	2340061826		OH193968	W011952		00035102	OH		70.69	0.00	70.69
Total for Object 5201										364.02	0.00	364.02
5241	Office Expense											
06/05/2026	KAUA, KAREN RIG KAUA	2340060326		OH193671	0041924		01175230	OH		12.82	0.00	12.82
06/05/2026	KAUA, KAREN RIG KAUA	2340060326		OH193671	0041924		01175230	OH		11.60	0.00	11.60
06/05/2026	KAUA, KAREN RIG KAUA	2340060326		OH193671	0041924		01175230	OH		11.94	0.00	11.94
Total for Object 5241										36.36	0.00	36.36
5243	Office Expense - Postage											
06/30/2026	SD MAIL BILLING 6/30/2026	23400626161		JRB0626C	N/A..N/A			JE		5.92	0.00	5.92
Total for Object 5243										5.92	0.00	5.92
5501	Utilities											
06/18/2026	PG AND E ACCT#	2340061026		OH193902	0004416		01175908	OH		33.66	0.00	33.66
06/23/2026	UNION PUBLIC UT ACCT#	2340053126		OH193970	0013672		01176074	OH		100.32	0.00	100.32
Total for Object 5501										133.98	0.00	133.98
Total for Org Key 23400010										5,532.82	11,529.33	-5,996.51
23420000	Murphy Cemetery Endow Int											
1006	Cash in Treasury											
06/30/2026	AutoID: JINTJUN2 Job:	INT ALLO		JINTJUN26	N/A..N/A			JE		831.83	0.00	831.83
Total for Object 1006										831.83	0.00	831.83
Total for Org Key 23420000										831.83	0.00	831.83

County of Calaveras
GL Transaction Report

6/1/2026 through 6/30/2026

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Post Date	Description	Ref#	2nd Ref#	Batch ID	PEID	Contract	Check No	Sub ID	Misc	Debit	Credit	Net
23420010	Murphy Cemetery Endow Interest											
4300	Interest											
06/30/2026	6/30/26 INTEREST	INT ALLO		JINTJUN26	N/A..N/A			JE		0.00	831.83	831.83
Total for Object 4300										0.00	831.83	831.83
Total for Org Key 23420010										0.00	831.83	-831.83
Grand Total										22,912.86	22,912.86	-0.00

County of Calaveras
Budget and Actuals by Budget Class

As of 6/30/2026

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	75,588.01	(4,056.01)	-5.67 %
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	1,731.44	(74.44)	-4.49 %
4020	Current Unsecured Taxes		1,605.00	0.00	1,386.37	218.63	13.62 %
4027	Suppl Current Unsecured Taxes		85.00	0.00	180.08	(95.08)	-111.85 %
4040	Prior Unsecured Taxes		141.00	0.00	222.83	(81.83)	-58.03 %
4465	State Timber Tax		0.00	0.00	175.12	(175.12)	0.00 %
Total Taxes			77,154.00	0.00	81,418.26	(4,264.26)	-5.52
<u>Revenue From Use of Money/ Property</u>							
4300	Interest		6,500.00	0.00	15,645.67	(9,145.67)	-140.70 %
Total Revenue From Use of Money/ Propert			6,500.00	0.00	15,645.67	(9,145.67)	-140.70
<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	104,316.21	(17,033.21)	
<u>Salaries and Employee Benefits</u>							
5001	Salaries/Wages - Permanent		35,000.00	0.00	26,550.31	8,449.69	24.14 %
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	28,449.49	8,450.51	22.90
<u>Services and Supplies</u>							
5121	Communications		1,200.00	0.00	1,129.96	70.04	5.83 %
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	37,971.06	13,928.94	26.83 %
5241	Office Expense		2,005.00	0.00	1,487.49	517.51	25.81 %
5243	Office Expense - Postage		85.00	0.00	80.65	4.35	5.11 %
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 6/30/2026

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	1,454.94	220.06	13.13 %
Total Services and Supplies		62,840.00	0.00	45,892.28	16,947.72	26.96
<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	75,210.70	25,574.30	
Total Revenue		87,283.00	0.00	104,316.21	(17,033.21)	
Total Expenses		100,785.00	0.00	75,210.70	25,574.30	
Key Total for	23400010	(13,502.00)	0.00	29,105.51	(42,607.51)	

County of Calaveras
Budget and Actuals by Budget Class

As of 6/30/2026

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 6/30/2026

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	3,853.86	(3,853.86)	0.00 %
Total Revenue From Use of Money/ Propert			0.00	0.00	3,853.86	(3,853.86)	0.00
Total Revenue			0.00	0.00	3,853.86	(3,853.86)	
Total Revenue			0.00	0.00	3,853.86	(3,853.86)	
Total Expenses			0.00	0.00	0.00	0.00	
Key Total for	23420010		0.00	0.00	3,853.86	(3,853.86)	

County of Calaveras
Budget and Actuals by Budget Class

As of 6/30/2026

Fiscal Year: 2025

Budget Version-	Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Report Revenues	87,283.00	0.00	111,070.07	(23,787.07)	
Report Expenses	100,785.00	0.00	75,210.70	25,574.30	
REPORT TOTAL	(13,502.00)	0.00	35,859.37	(49,361.37)	

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2026**

Fund 2340 Murphys Cemetery

<u>Object Code</u>	<u>Object Description</u>		<u>Balance</u>
<u>Assets</u>			
1006	Cash in Treasury	23400000	432,891.89
1007	Outstanding Checks	23400000	(100.32)
Total Assets			<u>\$432,791.57</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			\$104,316.21
Year-to-Date Expenditures			\$75,210.70
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>\$432,791.57</u>
Total Liabilities and Fund Equity			<u>\$432,791.57</u>

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 6/30/2026**

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 6/30/2026**

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	19,697.19
Total Assets			<u>\$19,697.19</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			\$3,853.86
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>\$19,697.19</u>
Total Liabilities and Fund Equity			<u>\$19,697.19</u>