

ITEMS TO PREPARE CHECKLIST - PRELIMINARY
Tulare Public Cemetery District
For the Fiscal Year Ended June 30, 2024

The following checklist is designed to assist in the preparation of documents required for your audit. We ask that you please take the time to gather as many of these items as possible prior to our visit so that the audit can proceed more efficiently. **Please upload/send as many items available in advance of our in-person audit**

Audit Contact Information:

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Reports and Documents

Date Upload/Sent

General & Administrative		
1	Board Members as of present (including names, titles and term expirations), also email addresses	
2	Listing of attorneys using during the fiscal year 2022-23	
3	Adopted budget by governing board for 2022-23 fiscal year	
4	Adopted budget by governing board for 2023-24 fiscal year	
5	District's employee handbook and all board polices	
6	Insurance coverage statement for 2022-23 listing limits and deductibles	
7	Cemetery Price Listing(s) covering 2022-23 fiscal year	
8	Investment board policy	
9	Listing of bank accounts for 2022-23, identify closed accounts	
Payroll Reports & Transactions		
10	All 941 Reports and DE8 Reports for 2022 - Q3, Q4 & 2023 - Q1, Q2	
11	Sales Tax Report for: 9/30/2022, 12/31/2022, 3/31/2023, 6/30/2023	
12	Staff listing for all employees (admin, grounds, etc.) with hire date/pay rate, even terminated/resigned	
13	Payroll Register Report for firstpay date in July 2022 and both payroll dates in July 2023	
14	Payroll Register Report for first payroll in October 2022 and first payroll in March 2023 and associated timecards/attendance sheets	
15	Pay date schedule and corresponding work time frame. Example: (Payday is 8/22 and paid every other Friday. The days covered on that payday are worked day - 8/2-8/15)	
Fixed Assets		
16	Capital acquisitions made during 2022-23 – itemized by invoice	
17	Sales or dispositions during 2022-23– itemized with supporting documents	
18	Depreciation expense for all depreciable assets owned as of June 30, 2023 -- itemized by asset	
19	Detailed list for all capital assets for fiscal year 2022-23	
Cash & Investments		
20	Bank statements and monthly reconciliations for each account for 6/30/2023 and 7/31/2023	
21	County Fund Report for 6/30/2023 with balances by Fund	
22	Stifel Endowment Investment Account June 2023 Statement	
Revenue Accounts		
23	Tulare County Auditor Controllers property tax report for 2022-23	
24	Detailed price listing for 2022-23 fiscal year (all applicable copies if prices changed mid-year)	
25	Grant Award letter for \$80k	
26	Pooled interest information from County, if available	
Balance Sheet Accounts		
27	Accounts receivable balances listing at 6/30/2023	
28	Receivable - Pre-Need Pmt Plan listing at 6/30/2023	
29	Accounts payable balances listing at 6/30/2023	
30	Inventory Listing at 6/30/2023	
31	Due to Other Funds at 6/30/2023 description of amount owed and balance breakdown, if applicable	
32	Sales Tax Report for 6/30/2023	
Long-Term Liabilities		
33	Vacation and sick time balances by employee as of 6/30/2023	
34	Loans payable information, if any	
35	Listing of leased equipment/buildings	
36	Copy of CalPERS miscellaneous montly submissions for October 2022 and March 2023	