

# End of Month Checklist

Use with "Safeguarding Cash - Special Controls"

**Contents:**  
Verify Invoice  
Verify Receipt  
Verify Net Income  
Match Ending Class Balances  
Bank Reconciliation  
Audit Trail

## STEP 1 - Verify each Invoice or bill (and Purchase Order, if used) to Payees on the Checks Summary List.

<b>Bill</b>		Meister Publishing company P. O. Box 111 St. Louis, MO 11111			
Date: 8-10-2001					
To: Scott County Extension P. O. Box 187 Benton, MO 63736-0187 314-545-3516 Fax: 314-545-3517		Ship to (if different address):			
SALESPERS ON	ORDER NO.	DATE SHIPPED	SHIPPED VIA	F. O. B.	TERMS
QTY.	DESCRIPTION	UNIT PRICE	TOTAL		
1	Management Publication	97	97.00		
			0.00		
			0.00		
	<b>Please make your check payable to: Meister Publication</b>		0.00		
			0.00		
			0.00		
			0.00		
SUBTOTAL			97.00		

### Scott County Outreach & Extension Checks - Summary List August 2001

Date	Num	Name	Amount
<b>Aug '01</b>			
08/31/2001	5280	Women Aware, Inc	-90.00
08/31/2001	5281	William & Pat Schlosser	-784.00
08/31/2001	5282	Elaine Proctor	-40.00
08/31/2001	5283	Delta Regional Soil Lab	-22.50
08/31/2001	5284	Ferrell Gas	-5.10
08/31/2001	5285	Meiseter Publishing Company	-97.00
08/31/2001	5286	AmerenUE	-146.76
08/31/2001	5287	LDD, Inc	-98.49
08/31/2001	5288	Southwestern Bell Telephone	-74.93
08/31/2001	5289	Staples	-86.29
08/31/2001	5290	Alissa Swindell	-131.36
08/31/2001	5291	Warren Cork	-208.50
08/31/2001	5292	Maude Harris	-30.90
08/31/2001	5293	David Reinbott	-100.40
08/31/2001	5294	First Comerical Bank -V	-281.48
08/31/2001	5295	Mo Dept of Revenue	-28.00
08/31/2001	5296	University of Missouri Benefits	-30.00
08/31/2001	5297	Penrose, Brenda	-1,092.26
<b>Aug '01</b>			<b>-3,347.97</b>

## STEP 2 - Verify each receipt in the Receipt Book with the Deposit Detail Report and the money in the Cash Drawer.



No. 151939

8-14 2001

Received of Scott Co. Treasurer \$ 3,000.00

Three thousand + no/100 Dollars

For Aug. appropriations Account 1000-0210

By Brenda Penrose

### Scott County Outreach & Extension Deposit Detail August 2001

09/20/01

Trans #	Type	Entered/Last Modified	Date	Num	Name	Account	Amount
486	Deposit	08/07/2001 10:08:30	08/07/20...			0050 - First Com...	17.49
					Interest	0320 - Interest Inco...	-17.49
TOTAL							-17.49
505	Deposit	09/04/2001 13:48:55	08/31/20...			0050 - First Com...	3,260.87
					Appropriations	0210 - County App...	-3,000.00
					4-H	0930 - Other Fees	-86.87
					Soil Test	0920 - Soil Test Fe...	-174.00
TOTAL							-3,260.87

**STEP 3 - Verify Monthly Net Income report with the Monthly Income & Expense Funds Report.  
These two reports should show the same Monthly Net Income.**

Scott County Outreach & Extension							
Monthly Income & Expense Funds Summary							
	3100-So...	3300-Sh...	4200 - Sa...		TOTAL		
	1000 - C...	(3000-Ed...	(3000-Ed...	Total 30...	(4000-De...	Total 40...	TOTAL
<b>Income</b>							
0210 · County Appropriations	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00
0300 · Investment Income	0.00	0.00	0.00	0.00	17.49	17.49	17.49
0900 · Resales/Educ Services Fees	0.00	174.00	86.87	260.87	0.00	0.00	260.87
<b>Total Income</b>	<b>3,000.00</b>	<b>174.00</b>	<b>86.87</b>	<b>260.87</b>	<b>17.49</b>	<b>17.49</b>	<b>3,278.36</b>
<b>Expense</b>							
2700 · Persnnl Serv - Salaries & Wag	1,330.00	0.00	0.00	0.00	0.00	0.00	1,330.00
2800 · Payroll Expenses	101.74	0.00	0.00	0.00	0.00	0.00	101.74
3100 · Travel	453.45	0.00	0.00	0.00	0.00	0.00	453.45
3700 · Telephone Serv - Local	74.93	0.00	0.00	0.00	0.00	0.00	74.93
3800 · Telephone Serv - Tolls	98.49	0.00	0.00	0.00	0.00	0.00	98.49
4300 · Rent/Lease Space	784.00	0.00	0.00	0.00	0.00	0.00	784.00
5100 · Supplies/Services	291.00	22.50	0.00	22.50	0.00	0.00	313.50
5900 · Utilities	151.86	0.00	0.00	0.00	0.00	0.00	151.86
6400 · Other Contract Services	40.00	0.00	0.00	0.00	0.00	0.00	40.00
<b>Total Expense</b>	<b>3,325.47</b>	<b>22.50</b>	<b>0.00</b>	<b>22.50</b>	<b>0.00</b>	<b>0.00</b>	<b>3,347.97</b>
<b>Net Income</b>	<b>-325.47</b>	<b>151.50</b>	<b>86.87</b>	<b>238.37</b>	<b>17.49</b>	<b>17.49</b>	<b>-69.61</b>

**Scott County Outreach & Extension  
Checks - Summary List  
August 2001**

Date	Num	Name	Amount
08/31/2001	5280	Women Aware, Inc	-90.00
08/31/2001	5281	William & Pat Schlosser	-784.00
08/31/2001	5282	Elaine Proctor	-40.00
08/31/2001	5283	Delta Regional Soil Lab	-22.50
08/31/2001	5284	Ferrell Gas	-5.10
08/31/2001	5285	Meiseter Publishing Company	-97.00
08/31/2001	5286	AmerenUE	-146.76
08/31/2001	5287	LDD, Inc	-98.49
08/31/2001	5288	Southwestern Bell Telephone	-74.93
08/31/2001	5289	Staples	-86.29
08/31/2001	5290	Alissa Swindell	-131.36
08/31/2001	5291	Warren Cork	-208.50
08/31/2001	5292	Maude Harris	-30.90
08/31/2001	5293	David Reinbott	-100.40
08/31/2001	5294	First Comerical Bank -V	-281.48
08/31/2001	5295	Mo Dept of Revenue	-28.00
08/31/2001	5296	University of Missouri Benefits	-30.00
08/31/2001	5297	Penrose, Brenda	-1,092.26
<b>Aug '01</b>			<b>-3,347.97</b>

**Scott County Outreach & Extension  
Monthly Net Income For Classes  
August 2001**

	Aug '01
1000 - County Appropriations	-325.47
3000-Education and Services	
3100-Soil Testing	151.50
3300-Short Courses	86.87
<b>Total 3000-Education and Services</b>	<b>238.37</b>
4000-Designated Savings & Inves	
4200 - Savings & Interest	17.49
<b>Total 4000-Designated Savings &amp; Inves</b>	<b>17.49</b>
<b>TOTAL</b>	<b>-69.61</b>

**Scott County Outreach & Extension  
Deposit - Monthly Summary  
August 2001**

Type	Date	Num	Name	Memo	Account	Amount
Deposit	08/07/2001		Interest	Deposit	0320 · Interest Inco...	-17.49
Deposit	08/31/2001		Appropriations	Deposit	0210 · County App...	-3,000.00
Deposit	08/31/2001		Soil Test	Deposit	0920 · Soil Test Fe...	-174.00
Deposit	08/31/2001		4-H	Deposit	0930 · Other Fees	-86.87
<b>Aug '01</b>						<b>-3,278.36</b>

Deposits:..... + \$3,278.36  
 Checks:..... - \$3,347.97  
 Monthly Net Income..... = (\$69.61)

Equals the Monthly Net Income Report – Monthly and Monthly Income & Expense Funds Summary.

**STEP 4 - The QuickBooks Check Book Register Ending Balance(s) should equal the Funds (Classes) Balances Report. If the Register Balance and the Report Balance do not match, determine if there are any outstanding payables such as Federal, State, Local, or Employee Benefit Liabilities.**

Scott County Outreach & Extension - QuickBooks Pro - [0050 - First Commercial Bank- Checking]

File Edit Lists Company Customers Vendors Employees Banking Reports Window Help

Go to... Print... Edit Transaction QuickReport

Date	Number	Account	Payee	Memo	Payment	Deposit	Balance
08/31/2001	5289	Staples			86.29		15,051.61
	CHK	5100 - Supplies/Services					
08/31/2001	5290	Alissa Swindell			131.36		14,920.25
	CHK	-split-					
08/31/2001	5291	Warren Cork			208.50		14,711.75
	CHK	3100 - Travel:3110 - Mileage					
08/31/2001	5292	Maude Harris			30.90		14,680.85
	CHK	-split-					
08/31/2001	5293	David Reinbott			100.40		14,580.45
	CHK	-split-					
08/31/2001	5294	First Comerical Bank			281.48		14,298.97
	LIAB CHK	-split- 43-6005722					
08/31/2001	5295	Mo Dept of Revenue			28.00		14,270.97
	LIAB CHK	9000 - Payroll Liabilities:9030 - State					
08/31/2001	5296	University of Missouri Benefits			30.00		14,240.97
	LIAB CHK	9000 - Payroll Liabilities:9070 - Retiree					
08/31/2001	5297	Penrose, Brenda			1,092.26		13,148.71
	PAY CHK	-split-					
09/11/2001	Number	Payee			Payment	Deposit	
		Account		Memo			

Splits Ending balance 13,148.71

1-Line

Sort by Date, Type, Number/Ref

Record Restore

You can see examples of reports to find the report you want with QuickBooks Report Finder.

09/11/01

Scott County Outreach & Extension

**Funds (Classes) Balances - All Transactions**

All Transactions

	Aug 31, '01
<b>1000 - County Appropriations</b>	8,782.24
<b>3000-Education and Services</b>	
3100-Soil Testing	-109.46
3200 - Resale and Services	190.87
3300-Short Courses	3,900.78
3400 - Council Resale	0.00
3500 - 4-H Rodeo	0.00
3600 - Agronomy plots	240.00
<b>Total 3000-Education and Services</b>	4,222.19
<b>4000-Designated Savings &amp; Inves</b>	
4200 - Savings & Interest	85.86
<b>Total 4000-Designated Savings &amp; Inves</b>	85.86
<b>5000 - Restrict Grants &amp; Contr</b>	
5100-4-H Literacy Grant	58.42
<b>Total 5000 - Restrict Grants &amp; Contr</b>	58.42
<b>Unclassified Class</b>	0.00
<b>TOTAL</b>	<u>13,148.71</u>

## STEP 5 - Reconciliation of Bank Statements:

1. Reconcile the Bank Statement with the QuickBooks Checking account.
2. Print the full QuickBooks Reconciliation Report and attach it to the bank statement.
3. The amounts for the outstanding checks and deposits can be found on the QuickBooks Full Reconciliation Report. The ending bank Balance minus the outstanding checks plus outstanding deposits should equal the QuickBooks checkbook Ending Balance.

### First Commercial Bank Reconciliation Report – 8/31/2001

Bank Balance This Statement:.....	\$13,295.82 (Includes interest of \$16.94)
Less <b>Unreported</b> Monthly Interest:	\$ 16.94
Less Checks Outstanding:.....	\$3,391.04
Sub-Total:.....	\$9,887.84
Add Deposits Outstanding:.....	\$3,260.87
Checking Register Balance:....	\$13,148.71

### QuickBooks Full Reconciliation Report – 8/31/2001

Checking – First Commercial Bank account reconciled for the period ending 08/31/2001

Cleared Transactions:

Previous Balance \$12,875.53

Cleared Checks and payments 17 Items -\$2,744.65  
 Cleared Deposits and Other Credits 2 Items \$3,164.94

Cleared Balance \$13,295.82

Uncleared Transactions

Uncleared Checks and Payments 20 Items -\$3,391.04 ←  
 Uncleared Deposits and Other Credits 1 Items \$3,260.87 ←

Account Balance as of 08/31/2001 (statement Closing Date) \$13,165.65

Date	Number	Payee	Payment	Deposit	Balance
08/31/2001	5290	Aissa Swindell	131.36		14,920.25
	CHK	-split-			
08/31/2001	5291	Warren Cork	208.50		14,711.75
	CHK	3100 - Travel:3110 - Mileage			
08/31/2001	5292	Maude Harris	30.90		14,680.85
	CHK	-split-			
08/31/2001	5293	David Reinbott	100.40		14,580.45
	CHK	-split-			
08/31/2001	5294	First Comerical Bank -v	281.48		14,298.97
	LIAB CHK	-split- 43-6005722			
08/31/2001	5295	Mo Dept of Revenue	28.00		14,270.97
	LIAB CHK	9000 - Payroll Liabilities:9030 - State v			
08/31/2001	5296	University of Missouri Benefits	30.00		14,240.97
	LIAB CHK	9000 - Payroll Liabilities:9070 - Retiren			
08/31/2001	5297	Penrose, Brenda	1,092.26		13,148.71
	PAY CHK	-split-			
09/11/2001				16.94	13,165.65
	DEP	0300 - Investment Income:0320 - Inter Deposit			
<b>Ending balance</b>					<b>13,165.65</b>

## STEP 6 - Audit Trail Report: To review and identify any Voided Checks.

**Scott County Outreach & Extension**  
**Audit Trail**  
All Transactions

09/20/01

Trans #	Type	Entered/Last Mo...	Las...	Date	Name	Memo	Account	Split	Amou...
<b>Current Transaction</b>									
▶ 429	Check	09/04/2001 13:50:...	cpd	05/31/2001	Eddie Todt Eddie Todt	VOID: VOID:	0050 · First Com... 3110 · Mileage	3110 · Mile... 0050 · Firs...	0.00 0.00
<b>Previous Transaction</b>									
429	Check	05/31/2001 11:20:...	cpd	05/31/2001	Eddie Todt Eddie Todt		0050 · First Com... 3100 · Travel:31...	3100 · Tra... 0050 · Firs...	-27.00 27.00
<b>Current Transaction</b>									
442	Check	07/09/2001 10:16:...	cpd	06/29/2001	William & Pat... William & Pat...		0050 · First Com... 4300 · Rent/Lea...	4300 · Ren... 0050 · Firs...	-784.00 784.00
<b>Current Transaction</b>									
443	Check	07/09/2001 10:16:...	cpd	06/29/2001	Elaine Proctor Elaine Proctor		0050 · First Com... 6400 · Other Co...	6400 · Oth... 0050 · Firs...	-40.00 40.00
<b>Current Transaction</b>									
444	Check	07/09/2001 10:17:...	cpd	06/29/2001	Postmaster Postmaster		0050 · First Com... 5100 · Supplies...	5100 · Sup... 0050 · Firs...	-50.00 50.00

## Missing Checks Report: To review and identify any Duplicate or Missing Checks.

**Scott County Outreach & Extension**  
**Missing Checks**  
All Transactions

09/20/01

Type	Date	Num	Name	Memo	Account	Split	Amount
Paycheck	09/29/2000	5042	Penrose, Brenda		0050 · First Comme...	-SPLIT-	-1,020.29
<b>** Duplicate document numbers **</b>							
Check	10/02/2000	5042	AmerenJE		0050 · First Comme...	5900 · Utilities	-148.11
Check	10/02/2000	5043	Warren Cork		0050 · First Comme...	-SPLIT-	-124.00
Check	10/02/2000	5044	Delta Regional Soil...		0050 · First Comme...	5100 · Suppli...	-345.00
Check	10/02/2000	5045	Div. of Employmen...		0050 · First Comme...	2870 · Unemp...	-4.02
Check	10/02/2000	5046	Ferrell Gas		0050 · First Comme...	5900 · Utilities	-5.08
Check	10/02/2000	5047	Maude Harris		0050 · First Comme...	-SPLIT-	-107.40
Check	10/02/2000	5048	LDD, Inc		0050 · First Comme...	3800 · Teleph...	-83.15
Check	10/02/2000	5049	Pitney Bowes		0050 · First Comme...	4400 · Rent/L...	-107.70
Check	10/02/2000	5050	Elaine Proctor		0050 · First Comme...	6400 · Other ...	-40.00
Check	10/02/2000	5051	David Reinbott		0050 · First Comme...	-SPLIT-	-30.76
Check	10/02/2000	5052	William & Pat Schlo...		0050 · First Comme...	4300 · Rent/L...	-784.00
Check	10/02/2000	5053	Scott County Soil a...		0050 · First Comme...	5100 · Suppli...	-219.21
Check	10/02/2000	5054	Southwestern Bel...		0050 · First Comme...	3700 · Teleph...	-77.19
Check	10/02/2000	5055	Alissa Swindell		0050 · First Comme...	-SPLIT-	-50.01
Liability Check	10/02/2000	5056	Mo Dept of Revenue		0050 · First Comme...	9030 · State Wv...	-24.00
Liability Check	10/02/2000	5057	Union Planters Ban...	43-60...	0050 · First Comme...	-SPLIT-	-254.42
Liability Check	10/02/2000	5058	University of Misso...		0050 · First Comme...	9070 · Retirem...	-20.00
Paycheck	09/30/2000	5059	Penrose, Brenda		0050 · First Comme...	-SPLIT-	-1,020.29
<b>** Missing numbers here **</b>							
Check	01/31/2001	5126	William & Pat Schlo...		0050 · First Comme...	4300 · Rent/L...	-784.00
Check	01/31/2001	5127	Elaine Proctor		0050 · First Comme...	6400 · Other ...	-40.00