



Accounting Checklist

Contents:

- Receipts & Deposits
- Petty Cash
- Checks & Disbursements
- Payroll
- Bank Statement & Reconciliation
- Reports - Council
- Quarterly Reports
- Bi-Annual Reports
- Annual Reports

Recommendation: Enter QB transactions on a weekly basis.

	Jan.	Feb.	Mar	Apr.	May	June	July	Aug	Sept	Oct	Nov	Dec.
Receipts & Deposits												
All money (checks & cash) should be entered in the Receipt book, including soil, publs, grants, workshop fees, county commision check, etc. Write the Class code and account number on Receipts. Include Customer check number, when appropriate.												
Review Receipts weekly to determine if deposit is required												
Match cash and check totals from cash box with total receipts. Before bank deposit, enter all income from receipt book in QB. Print Deposit Report. Prepare Bank deposit slip.												
Authorized person makes bank deposit and gives bank deposit slip to bookkeeper. Bookkeeper attaches bank form to QB Deposit report and files documents.												
Petty Cash Fund												
On a weekly basis, total the cash and purchase receipts in Petty Cash box. Combined Total should always equal designated Petty Cash Amount. Enter purchases in QB Petty Cash Register.												
Print QB Petty Cash Report and file.												
Replenish Petty Cash Fund by entering Check transaction in the Checking Register												
Create Deposit of Petty Cash money in Petty Cash Register.												
Checks and Disbursements												
Scrutinize each vendor invoice or bill upon receipt. Review all vendor statements and refer to past months for prior balances paid. Avoid paying invoice twice.												
Prepare Purchase order or voucher for each Vendor invoice or bill. Write class and account numbers on Purchase or voucher. Attach invoice to purchase order or voucher and place in "Outstanding Bills" folder.												
Review purchase orders or vouchers along with appropriate invoices or bills with CPD.												
Enter QB Check transactions in Checking Register.												
Present Vendor invoices and List of Checks to CPD.												
Present Checks and List of Checks to Council Officers for signatures.												

Checks and Disbursements (continued)	Jan.	Feb.	Mar	Apr.	May	June	July	Aug	Sept	Oct	Nov	Dec.
Mark Purchase Orders or Vouchers as "Paid." Include check number and date paid. File Invoices or Bills along with Purchase Orders or Vouchers in a monthly Folder.												
Payroll												
Collect employee timesheet, signed by both CPD and employee.												
Prepare Word payroll voucher to calculate wages and taxes. Enter paycheck data in QB.												
Print Paychecks.or print payroll data.												
Process QB payroll liability Checks: Taxes & benefits.												
Prepare appropriate Tax Deposit forms and Benefits forms and attach to payroll liability checks.												
Bank Statement & Reconciliation												
Enter interest earned in QB bank registers as shown on checking and savings bank statements. Don't forget CLASS code!												
Reconcile bank statement. This should be a joint effort by Bookkeeper, Treasurer and/or CPD.												
Reports – File in Council Financial Records Binder												
Print County Commission Report and present to CPD and/or Council Officer for signatures. Send report to appropriate department at County Courthouse.												
Print List of all Deposits for the month.												
Print List of all Checks written for the month.												
Print Ledger Report												
Print Funds Class Balance Report as of the end of reporting period.												
Print Monthly Income and Expense Funds Report												
Refer to Financial Reports Distribution Chart in section 4 of Accounting Procedure Binder for additional reports, or print reports as requested by CPD and Council.												
Quarterly Transactions and Reports												
Process Missouri Payroll Tax liability check for 3 months withholding. Prepare tax document.												
Process other outstanding Payroll Tax or Benefit Liability check, if appropriate. Prepare appropriate documents.												
Process Quarterly Federal 941 Form in QB.												
Prepare Missouri Employment Security Quarterly form. Enter Employment Tax Check in QB, if appropriate. Attach check to Form.												
Bi-Annual Report												
University Insurance Subsidy Report												

	Jan.	Feb.	Mar	Apr.	May	June	July	Aug	Sept	Oct	Nov	Dec.
Annual Transactions and Reports												
Process Employee W2 forms from QB.												
Process Employer W3 form from QB.												
Review all cash on hand and deposit before end of year.												
Review all outstanding Vendor Invoices and enter QB check transactions, if appropriate, to pay bills before end of year.												
Review current Class Balances with CPD to determine if balance transfers are required.												
Print Year-to-Date Ledger Report for each Class.												
Print Balance Sheet Report												
Print Year-to-Date Income and Expense Summary Report.												
Print Year-to-Date Payroll Summary Report.												
Review monthly reports in Binder and print any reports that are missing.												
Perform the End of Year Procedure.												

Any or all items in this checklist can be changed or adapted to specific county schedules based on extension council policies and procedures and county program director instructions.