

| Closing Procedure Checklist  |   | Person         |          |           |
|--|---|----------------|----------|-----------|
| <b>Document Preview – This is only a portion of the entire, customizable document.</b> |   |                |          |           |
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| <b>COMPANY NAME HERE</b>   |   |                |          |           |
| <b>Month End Close Checklist</b>   |   |                |          |           |
|  |   | Responsibility | Date Due | January   |
|  | Book Cash account reconciling items                         |                | -2       | 1/29/2003 |
| <b>Expense</b>   | Expense prepaid insurance                                   |                | -2       | 1/29/2003 |
| <b>Prepays</b>   | Expense prepaid employee parking                            |                | -2       | 1/29/2003 |
|  | Expense prepaid rent  |                | -2       | 1/29/2003 |
|  | Expense prepaid employee bus pass                           |                | -2       | 1/29/2003 |
|  | Expense prepaid license technology                          |                | -2       | 1/29/2003 |
|  | Expense capitalized technology                              |                | -2       | 1/29/2003 |
|  | Expense prepaid tradeshow:                                  |                | -1       | 1/30/2003 |
|  | Expense prepaid market research                             |                | -1       | 1/30/2003 |
|  | Expense applicable Short-Term deposit                       |                | -2       | 1/29/2003 |
|  | Expense prepaid services & supplies:                        |                | -2       | 1/29/2003 |
| <b>Miscellaneous</b>   | Post: Depreciation  |                |          |           |
|  | Reconcile Asset Module to G/L                               |                | TBD      |           |
|  | Open next period for entries into the G/L                   |                | -2       | 1/29/2003 |
|  | Record deferred rent expense                                |                | -2       | 1/29/2003 |
|  | Record long term to short term deferred rent adjustment     |                | -2       | 1/29/2003 |
|  | Accrue Business insurance                                   |                | -2       | 1/29/2003 |
|  | Accrue use tax on internal use of product                   |                | Day 0    | 1/31/2003 |
|  | Record company store transaction:                           |                | -1       | 1/30/2003 |
|  | Process reversal for prior period reversing journal entries |                | -2       | 1/29/2003 |
|  | Prepare monthly journal entry listing                       |                | +5       | 2/5/2003  |
| <b>Recurring</b>   | Contract documentation                                      |                | -1       | 1/30/2003 |
| <b>Accruals</b>  | Contract development  |                |          |           |
|  | Decision Graphics   |                | -2       | 1/29/2003 |
|  | Investor relations accrual                                  |                | -2       | 1/29/2003 |
|  | Corporate donation accrual                                  |                | -2       | 1/29/2003 |
|  | Personal property tax                                       |                | -2       | 1/29/2003 |
|  | Accounting\Tax Prep   |                | -2       | 1/29/2003 |
|  | Contract technical support                                  |                |          |           |
|  | Legal   |                | -1       | 1/30/2003 |
|  | Book lease termination                                      |                | -2       | 1/29/2003 |
|  | Income tax  |                | +5       | 2/5/2003  |
|  | Accrue B&O Tax Interest expense                             |                | -2       | 1/29/2003 |
|  | Accrue Directors Options                                    |                | -2       | 1/29/2003 |
|  | Recruiting\market research\reference check                  |                | -1       | 1/30/2003 |
|  | Employee training cost:                                     |                | -1       | 1/30/2003 |
|  | Employee education reimbursement                            |                | -1       | 1/30/2003 |
|  | Misc. HR and Benefit costs                                  |                | -1       | 1/30/2003 |
| <b>Marketing</b>   | WWW   |                | 0        | 1/31/2003 |
| <b>Accruals</b>  | Marketing collateral purchases\creative service             |                | -1       | 1/30/2003 |
|  | Public relations  |                | -1       | 1/30/2003 |
|  | Market Research   |                | -1       | 1/30/2003 |
|  | Direct Marketing  |                | -1       | 1/30/2003 |
|  | Outbound campaign   |                | 0        | 1/31/2003 |
|  | Distribution channel promotion                              |                | -1       | 1/30/2003 |
|  | Corporate channel promotion                                 |                | -1       | 1/30/2003 |
|  | Corporate Sales Project:                                    |                | -1       | 1/30/2003 |
|  | Agency fees   |                | -1       | 1/30/2003 |
|  | Media placement   |                | -1       | 1/30/2003 |

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|  | Ad production                               |                | -1       | 1/30/2003 |
|  | schedules                                   |                | n/a      | 1/31/2003 |
|  | Events                                      |                | -1       | 1/30/2003 |
| <b>Payroll</b>   | Period-end salaries accrual                 |                | n/a      |           |
|  | Period-end payroll tax accrual              |                | n/a      |           |
|  | Month-end salaries entry                    |                | Day 0    | 1/31/2003 |
|  | Month-end payroll tax entry                 |                | Day 0    | 1/31/2003 |
|  | Mid-month salaries entry                    |                | Day -15  | 1/16/2003 |
|  | Mid-month payroll tax entry                 |                | Day -15  | 1/16/2003 |
|  | Short-term disability accrual               |                | Day 0    | 1/31/2003 |
|  | Vacation accrual                            |                | Day 0    | 1/31/2003 |
|  | Industrial Insurance / Workers Compensation |                | Day 0    | 1/31/2003 |
|  | Employer share of 401k accrual              |                | Day 0    | 1/31/2003 |
|  | 401k administration fee accrual             |                | Day 0    | 1/31/2003 |
|  | Outsourced payroll provider fee             |                | 5        | 2/5/2003  |
|  | Recruiting allocation                       |                | Day 0    | 1/31/2003 |
|  | Relocation expense                          |                | Day 0    | 1/31/2003 |
|  | Verify salary expense                       |                | 3        | 2/3/2003  |
|  | Update allocation spreadsheet               |                | 3        | 2/3/2003  |
| <b>Bonus</b>   | Executive                                   |                | n/a      |           |
| <b>Accruals</b>  | F&O   |                | -2       | 1/29/2003 |
|  | Corporate Sales                             |                | Day 0    | 1/31/2003 |
|  | Channel Sales                               |                | Day 0    | 1/31/2003 |
|  | Direct Marketing                            |                | Day 0    | 1/31/2003 |
|  | Directors/General Manager                   |                | Day 0    | 1/31/2003 |
|  | Hiring                                      |                | Day 0    | 1/31/2003 |
|  | Relocation                                  |                | Day 0    | 1/31/2003 |
|  | Referral                                    |                | Day 0    | 1/31/2003 |
|  | Prepare quarterly sales commission          |                |          |           |
|  | Prepare quarterly GM bonus                  |                |          |           |
| <b>Banking</b>   | Prepare weekly direct sales banking entry   |                |          |           |
|  | - Week 1                                    |                |          |           |
|  | - Week 2                                    |                |          |           |
|  | - Week 3                                    |                |          |           |
|  | - Week 4                                    |                |          |           |
|  | - Week 5                                    |                |          |           |
|  | Process weekly direct sales banking entry   |                |          |           |
|  | - Week 1                                    |                |          |           |
|  | - Week 2                                    |                |          |           |
|  | - Week 3                                    |                |          |           |
|  | - Week 4                                    |                |          |           |
|  | - Week 5                                    |                |          |           |
|  | Book investment activity                    |                | 2        | 2/2/2003  |
|  | Mark to market investment calculation       |                | 2        | 2/2/2003  |
|  | Post Bank interest earned                   |                | +2       | 2/2/2003  |
|  | Post interest earned - Notes Receivable     |                | +2       | 2/2/2003  |
|  | Prepare entries for stock purchases         |                | +2       | 2/2/2003  |
|  | Process entries for stock purchases         |                | +2       | 2/2/2003  |
|  | Quarterly reconciliation of petty cash      |                | -1       | 1/30/2003 |

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| <b>A/R</b>   | Reconcile A/R module                                    |                | +2       | 2/2/2003 |
|  | Close A/R module  |                | +2       | 2/2/2003 |
|  | Reconcile and schedule out the manual receivables accou |                | +2       | 2/2/2003 |
|  | Update A/R Summary (domestic                            |                | +2       | 2/2/2003 |
|  | Update A/R Summary (international                       |                | +2       | 2/2/2003 |
|  | Accrue Sales Tax Payable                                |                | +2       | 2/2/2003 |

Sample Preview