

### MONTHLY CLOSING CHECK LIST

1	Back Up books	All
2	Preliminary Trial Balance	All
3	Recurring Journal Entry - Insurance Posted	All
4	Recurring Journal Entry - PILOT Accrual	LR
5	Tenant Deposits Recorded	RD/LR
6	HUD Subsidy Recorded	LR
7	HUD Grant Funds Recorded	LR
8	Monthly miscellaneous deposits recorded	All
9	Monthly Checking Interest Recorded	All
10	Monthly Savings Interest Recorded	All
11	Monthly Auto Withdrawal IRS recorded	All
12	Monthly Auto Withdrawal Retirement recorded	All
13	Monthly Service Charge recorded	All
14	Monthly HUD Admin Fee Deposit recorded	S8
15	Monthly HUD HAP Deposit recorded	S8
16	Monthly Admin Fees Earned recorded	S8
17	Monthly Hard to House Fees recorded	S8
18	Monthly FSS Fees Earned recorded	S8
19	Monthly FSS Escrow transfer recorded	S8
20	Monthly FSS Escrow interest recorded	S8
21	A/R Rural Development Rental Assistance or deposit of RD Payment	RD
22	If RD Note Payment offset against Rental Assistance-record note payment	RD
23	Bank and Savings account balances verified	All
24	Final Trial Balance Run and verified	All
25	Board of Commissioner's reports prepared	All
26	Executive Director's reports prepared	All
27	EOM Back Up	All

### FISCAL YEAR END CLOSING CHECK LIST

1	Preliminary Trial Balance	All
2	Regular Monthly books completed and verified	All
3	Expense Prepaid Insurance if not done monthly	All
4	Payroll accrual recorded-Auto Reversing JE	All
5	Interest Accrual recorded-JE	All
6	Verify Bank and Savings Account balances	All
7	Accounts Payable to Vendors recorded-Auto Reversing JE	All
8	Transfer Prepaid Rent & Other Charges-Auto Reversing JE	RD/LR
9	Transfer Vacated Tenants-Auto Reversing JE	RD/LR
10	Computation of Payment in Lieu of Taxes, HUD 52267, run	LR
11	Final adjustment made to PILOT accounts - JE	LR
12	Accrued Compensated Absences adjusted	All
13	HUD 52681 report run and verified	S8
14	Record entries from HUD 52681	S8
15	Reconcile to RD 1951-54 to Note Payment-Transfer Principal PD to Note Bal	RD
16	Final Trial Balance run and verified	All

- 17 Record any Manual Closing Entries necessary
- 18 Back Up

All  
All