

Close Checklist Memo — January 2026 Bank Rec

Month-end close · Case #ACCT-5520

TO: Accounting team

FROM: Tom Reyes, Controller

DATE: January 31, 2026 · 4:30 PM

RE: Operating account rec out of balance by \$2,340

Balances as of Jan 31

Bank statement ending balance: \$28,460.00

GL Acct 1000 (Cash — Operating): \$30,800.00

Unreconciled difference: \$2,340.00

Working theory

Jan 30 weekend card batch (DEP-1130) recorded in GL but not yet credited by First Community Bank. Do not post adjusting entry for known timing difference.

Instructions

- Pull bank statement detail for Jan 28–31.
- Match to GL cash detail for same dates.
- Complete bank rec worksheet per Accounting Manual §7.2.
- Obtain controller sign-off before month-end close.

