

# Sample CPA-Ready Monthly Bookkeeping Close Summary

A public sample showing how Bookkeep Boss documents monthly bookkeeping status, reconciliation review, balance sheet checks, open questions, and CPA-facing handoff notes.

<b>Sample Client</b>	ABC Services LLC
<b>Period Ended</b>	March 31, 2026
<b>Prepared For</b>	Business Owner and CPA / Tax Professional Review
<b>Prepared By</b>	Bookkeep Boss LLC
<b>Close Status</b>	Reviewed with open client follow-up items
<b>Document Type</b>	Demonstration sample - not client data
<b>Document Version</b>	Sample v1.0

## Public Sample Notice

This document is for demonstration purposes only. It does not include client data and should be adapted before use with an actual client. The purpose is to show the type of documentation Bookkeep Boss may prepare as part of monthly bookkeeping, cleanup support, or CPA-facing handoff work. This document does not replace tax preparation, tax planning, audit work, attestation, or CPA-prepared adjusting entries.

## What This Sample Demonstrates

- A defined monthly close process with documented review steps.
- Reconciliation-first bookkeeping instead of transaction categorization alone.
- Balance sheet and profit and loss review notes that surface exceptions and follow-up items.
- Clear CPA-facing notes, scope boundaries, and month-end signoff language.

## Sections Included

- Client and period information
- Monthly close status and checklist
- Accounts reconciled
- Quality control review
- Balance sheet review
- Profit and loss review
- Open questions and client follow-up
- CPA notes
- Reports prepared
- Month-end signoff

## 1. Client and Period Information

This section identifies the sample company, reporting period, source documents, and scope of the monthly bookkeeping close summary.

Field	Sample Information
Client Name	ABC Services LLC
Business Type	General small business sample
Entity Type	Limited Liability Company
EIN	[Sample / Placeholder]
Accounting Platform	QuickBooks Online
Accounting Basis	Bookkeeping records maintained on a cash basis unless otherwise directed by the CPA or tax professional
Period Reviewed	March 1, 2026 - March 31, 2026
Books Reviewed Through	March 31, 2026
Sample Source Documents Reviewed	Bank and credit card statements, QuickBooks Online activity, available receipts, client notes, and available loan documentation
Prepared By	Bookkeep Boss LLC

### Scope Boundary

This sample documents bookkeeping review and monthly close status. Tax-only adjustments, depreciation entries, entity-level tax treatment, and CPA-directed items should be reviewed by the client's CPA or tax professional.

## 2. Monthly Close Status

This section summarizes what was completed, what was reviewed, and whether any items remain open at month-end.

Close Area	Status	Sample Notes
Bank feeds and transaction review	Complete	March bank feed activity was reviewed and categorized based on available records.
Bank account reconciliations	Complete	Active bank accounts were reconciled through 03/31/2026.
Credit card reconciliations	Complete	Active credit card accounts were reconciled through 03/31/2026.
Balance sheet review	Reviewed	Balance sheet accounts were reviewed for unusual balances, old activity, and classification concerns.

Close Area	Status	Sample Notes
Profit and loss review	Reviewed	Income and expense accounts were reviewed for obvious miscoding, unusual activity, and follow-up questions.
Open questions	Pending	Four client follow-up items remain open and are listed in Section 7.
CPA-facing notes	Prepared	Items relevant to CPA review are summarized in Section 8.

### Monthly Close Checklist

Step	Completed	Sample Documentation
Review new transactions	Yes	Transactions reviewed for coding consistency and support needs.
Request missing details	Yes	Open questions listed for client follow-up.
Reconcile active accounts	Yes	Bank and credit card reconciliations completed through statement date.
Review balance sheet accounts	Yes	Balance sheet notes included for cash, liabilities, equity, and clearing accounts.
Review income and expenses	Yes	P&L notes included for income, recurring expenses, and unusual items.
Prepare reports	Yes	Reports listed in Section 9.
Identify CPA review items	Yes	CPA notes included in Section 8.
Month-end signoff	Reviewed with open items	Books are reviewed through 03/31/2026 with four open client questions.

## 3. Accounts Reconciled

This section documents the sample reconciliation status for active bank and credit card accounts.

Account	Statement Date	Statement Balance	QuickBooks Balance	Status	Notes
Operating Checking	03/31/2026	\$24,850.12	\$24,850.12	Reconciled	Statement balance agrees to QuickBooks reconciliation report.
Business Savings	03/31/2026	\$10,250.00	\$10,250.00	Reconciled	No unusual activity noted.
Business Credit Card	03/31/2026	(\$4,125.75)	(\$4,125.75)	Reconciled	One receipt requested for documentation.

Account	Statement Date	Statement Balance	QuickBooks Balance	Status	Notes
Payment Clearing	03/31/2026	\$0.00	\$0.00	Reviewed	No unresolved clearing balance at month-end.

### Reconciliation-First Note

In this sample, transaction categorization alone is not treated as a complete monthly close. Accounts are reconciled and reviewed so the reports are better supported by the underlying account balances.

## 4. Quality Control Review

This section documents bookkeeping review controls that help make the close summary more transparent and easier for a business owner or CPA to review.

Review Area	Sample Result	Exception / Follow-Up
Reconciliation reports	Reconciliation reports reviewed for active bank and credit card accounts.	No unreconciled differences noted in this sample.
Uncategorized / ask-my-accountant accounts	Reviewed for remaining uncategorized or suspense activity.	No remaining balance noted at close.
Clearing accounts	Payment clearing reviewed after deposits and related activity were recorded.	No unresolved clearing balance noted at month-end.
Duplicate or unusual transactions	Activity reviewed for obvious duplicates, unusual entries, or inconsistent coding.	No duplicate entries noted in this sample.
Prior-period changes	No prior-period changes were made as part of this sample March close.	If prior-period changes are needed, they should be documented separately.
Report preparation	Reports prepared after reconciliation and review steps were completed.	Open questions remain listed in Section 7.

## 5. Balance Sheet Review

This section summarizes balance sheet areas reviewed during the monthly close. It is designed to surface items that may affect report reliability or require CPA/client follow-up.

Balance Sheet Area	Sample Review Notes	Follow-Up Needed
Cash and bank accounts	Active bank accounts were reconciled through month-end. No unreconciled difference noted.	No
Credit cards	Credit card statement balance agrees to QuickBooks reconciliation. One missing receipt was requested.	Yes - receipt requested
Accounts receivable	Open customer balances were reviewed for reasonableness based on available records.	No

Balance Sheet Area	Sample Review Notes	Follow-Up Needed
Accounts payable	Open vendor balances were reviewed for old or duplicate items.	No
Undeposited funds	Reviewed for old or uncleared balances. No unusual month-end balance noted.	No
Loans payable	Monthly payment activity reviewed. Principal and interest allocation should be confirmed against the lender statement when available.	Yes - March statement requested
Fixed assets	No new fixed asset purchases were identified during March based on current transaction review.	No
Owner contributions/draws	Owner activity reviewed based on available bank activity and client notes.	Yes - one transfer requires confirmation
Payroll liabilities	Payroll liability balances reviewed for unusual or old balances when applicable.	No
Clearing accounts	No unresolved payment clearing balance noted at month-end.	No

## 6. Profit and Loss Review

This section documents a high-level bookkeeping review of income and expense activity. It is not a tax analysis, tax opinion, or financial statement audit.

P&L Area	Sample Review Notes	Sample Trend / Variance Note	Follow-Up
Income	Reviewed for consistency with deposits, invoices, and payment activity available in QuickBooks.	No unusual month-over-month change noted in this sample.	No
Cost of services / direct costs	Reviewed for unusual or inconsistent coding.	Direct costs appear consistent with current month activity.	No
Office and administrative expenses	Recurring administrative expenses reviewed for consistency.	Recurring expenses appear consistent with prior month pattern.	No
Software and subscriptions	Reviewed for recurring activity and duplicate charges.	No duplicate subscription charges noted in this sample.	No
Meals, travel, and auto	Reviewed for possible owner/business classification questions. No tax treatment conclusion made.	Activity requires client confirmation before final classification is relied on.	Yes
Professional fees	Bookkeeping, legal, CPA, and consulting activity reviewed for classification consistency.	No unusual increase noted in this sample.	No
Insurance	Insurance payments reviewed for recurring or annual policy activity.	No unusual activity noted.	No

P&L Area	Sample Review Notes	Sample Trend / Variance Note	Follow-Up
Repairs, supplies, and equipment	Higher-dollar purchases reviewed for possible fixed asset consideration by CPA.	One higher-dollar purchase may need CPA review for capitalization/tax treatment.	Yes

### Tax Treatment Note

Bookkeep Boss may identify transactions that appear to require client clarification or CPA review. The CPA or tax professional should determine final tax treatment for depreciation, capitalization, accruals, prepaid expenses, deferred revenue, and other tax-sensitive items as applicable.

## 7. Open Questions / Client Follow-Up

This section shows how open bookkeeping questions can be documented instead of guessed. Open questions help protect report quality and create a clear trail for the business owner and CPA.

Question	Why It Matters	Status	Requested From
Please confirm the business purpose for the 03/14 Home Depot purchase for \$486.22.	Needed to confirm whether the expense should remain in repairs/supplies or be reviewed for fixed asset treatment.	Open	Client
Please confirm whether the \$2,500 transfer from personal checking was an owner contribution.	Needed for proper equity classification and to avoid misclassifying owner-funded activity as income.	Open	Client
Please provide the March lender statement for the equipment loan.	Needed to confirm principal and interest allocation and month-end loan balance.	Open	Client
Please provide receipt support for the 03/28 credit card charge for \$315.40.	Needed to support classification and documentation.	Open	Client

## 8. CPA Notes

This section summarizes items that may be helpful for CPA or tax professional review. It is designed to reduce back-and-forth and make the bookkeeping file easier to evaluate.

Item	Sample CPA-Facing Note
Books reviewed through	March activity has been reviewed through 03/31/2026. Four client follow-up items remain open.
Reconciliations	Operating checking, savings, and business credit card accounts were reconciled through March statement dates.
Loan activity	Loan payments were reviewed based on bank activity. March lender statement requested to confirm principal/interest split and ending balance.
Fixed assets	No depreciation entries were recorded by Bookkeep Boss unless provided by the CPA. Higher-dollar purchases may be flagged for CPA review when applicable.

Item	Sample CPA-Facing Note
Owner activity	Owner contributions and draws were classified based on available records and client confirmation. One transfer remains open for confirmation.
Accruals, prepaids, and deferred revenue	Bookkeeping review may identify items for CPA review; final tax/accounting treatment should be determined by the CPA or tax professional.
Prior-period changes	No prior-period changes were made as part of this sample close. If prior-period adjustments are needed, they should be documented separately.
Tax adjustments	Tax-only adjustments should be provided by the CPA if needed.

## 9. Reports Prepared

This section lists the reports that may be included or made available as part of a bookkeeping handoff package for CPA review.

Report	Included in Sample Package	Sample Notes
Balance Sheet	Yes	Prepared as of 03/31/2026.
Profit and Loss	Yes	Prepared for 03/01/2026 - 03/31/2026.
General Ledger	Available upon request	Useful for detailed account review.
Transaction Detail by Account	Available upon request	Useful for account-level review and CPA questions.
Accounts Receivable Aging	If applicable	Included when A/R is used and open balances exist.
Accounts Payable Aging	If applicable	Included when A/P is used and open balances exist.
Reconciliation Reports	Yes	Available for reconciled bank and credit card accounts.
Open Questions Summary	Yes	Included to document unresolved client follow-up items.
Close Summary	Yes	Included to summarize status, exceptions, CPA notes, and open items.

## 10. Month-End Signoff

This section documents the close status at the time the monthly bookkeeping package is prepared.

Field	Sample Status
Books Reviewed Through	March 31, 2026
Accounts Reconciled Through	March 31, 2026 statement dates, where statements were available
Close Status	Reviewed with open client follow-up items
Open Client Questions Remaining	4
Reports Prepared for Review	Yes
CPA Notes Prepared	Yes
Prepared By	Bookkeep Boss LLC
Prepared Date	April 10, 2026

### Optional Follow-Up / Review Notes

Client, CPA, or tax professional follow-up notes, if applicable:

### Final Scope Reminder

This sample close summary is a bookkeeping documentation tool. It is intended to support organized financial records and CPA coordination. It does not represent audited financial statements, tax advice, legal advice, or assurance that all tax adjustments have been recorded.

## How Bookkeep Boss Uses This Type of Summary

A close summary like this creates a clear trail of what was reviewed, what was reconciled, what remains open, and what may need CPA or client attention. The goal is to make the bookkeeping file easier to understand, easier to review, and less dependent on memory or assumptions.

- For the business owner: shows the status of the books and what still needs attention.
- For the CPA or tax professional: provides context before tax review or year-end adjustments.
- For Bookkeep Boss: documents the monthly bookkeeping process and reinforces consistent review standards.