

District's Monthly Treasurer's Report Instructions

All the financial forms have been linked so the data flows from period to period. It is important you check the "update" box when opening the current month's treasurer's report so that the information is linked from prior financial periods and the budget.

You must complete the budget before you open the July monthly treasurer's report.

The list of account numbers used on all the financial reports can be downloaded from the Finance Corner section of our Web site. If the district uses accounting software such as *Quicken* or *QuickBooks*, please use the account numbers in the software to simplify the reporting process.

Please only enter data in the white boxes (cells). The gray boxes contain formulas and have been password protected by WHQ.

Below are step-by-step, page-by-page instructions for completing the monthly treasurer's reports.

Summary – Funds Available

1. Cell M10 (membership income) – Enter the total membership income for the month from the monthly district reserve statement.
2. Cell M11 (funds requests) – Enter amount of funds sent from WHQ during current month (enter as a negative number). This information is on the monthly district reserve statement.
3. Cell M12 (district orders) – Enter orders received from WHQ during current month (enter as a negative number). This information is obtained from the monthly district reserve statement. Please also enter the orders in the store or expense section of the report. The report will not balance if the orders have not been entered in the store or expense section. The numbers will not be picked up twice as there is a calculation at line item 1. V. Adjustment for Y-T-D District Orders to adjust the amount.
4. Cell M17 (local bank account balance) – If the local bank accounts are reconciled correctly, the balance per the bank reconciliation for the prior month end will equal this number. Keep in mind that this is a cumulative number (includes all prior months' activities).

The balance is calculated as follows:

- Beginning bank balance of prior month – M17
 - Plus: all funds received from WHQ district reserve account – M18
 - Plus: other income – M28
 - Less: all expenses – M41+M43+M49
 - Plus: district orders (this is added back because the orders are included in all expenses and the orders are not paid out of the local bank account) – M12
5. Cell M23 (other income - interest) – Enter interest income earned for the month. This information would come from the bank statement if the district has an interest-bearing account.

6. Cells F24, D25 and D26 (other income - other) – Note that various other income item descriptions are connected to the information originally entered on the budget. If there were no items budgeted, and there is a new income item in the current month, please type the description here.
7. Cells M24 - M26 (other income) – Based on the descriptions entered in the cells from Step 6, enter actual amounts for the various other income items (if any). If you have new or additional items that the three description cells cannot accommodate, change the first line item to “miscellaneous income.” To obtain a total for miscellaneous income, prepare a separate spreadsheet and list the original item from the first line and the new or additional items. DO NOT include the income from the second and third line items. The total from that spreadsheet will be entered in the miscellaneous income cell. Include the spreadsheet in the packet of information that is provided to the district executive and audit committees.
8. **NOTE:** After all the expenses have been entered, review the amounts in cells M53 and O53 – the month and year-to-date totals for excess of funds available over expenses. These two cells **must** equal at the end of each month. If they differ, the monthly entries will need to be reviewed and any corrections made before forwarding to WHQ. Common errors are using the wrong beginning balance for the local bank account on the budget, and not entering the district orders in the store or expense sections.

Section II A-E Exp Detail

1. Column K White Cells (month actual column) – Enter actual expenses for the month.

Fall or Spring Conf. Detail

1. Cells E10 - E15 – Enter number of attendees for each category.
2. Cells L10 - L15 – Enter the registration or ticket price.

Narrative

Provide a description and/or explanation of the actual-to-budget variances. Any variance over or under budget must be explained. Incomplete or missing information on the narrative will delay the approval by WHQ of the monthly treasurer’s report.

Certification

For the month/quarter ended September 30 and March 31, print the certification page, obtain the required signatures and mail the original certification page, along with all the pages of the September monthly treasurer’s report or March monthly treasurer’s report, to WHQ (Attention: Volunteer Support Services); or scan and e-mail to **reportingrequirements@toastmasters.org**; or fax to 949-858-1207. Note: If e-mailing or faxing, there is no need to mail WHQ the original certification page.

For all other months, send the original to the district governor and a copy to the lieutenant governors.