

Monthly Treasurer's Report

These templates were designed to be more simplistic, and at the same time provide your district with the needed information for financial success. Most of the changes have been a direct result of your feedback and comments over the past year. You are welcome to keep more detailed reports for your district as long as this template is completed and turned in on time.

Please click the file below for a complete set of instructions.



Here's What's New!

- *There is an instruction document inside each template to assist you in its completion.
- *Your "Summary" tab has been simplified in a streamlined format separately showing your district reserve and revenues and expenses.
- *There is a new tab for your local bank reconciliations. At a quick glance you can see all of your bank accounts, the beginning balances, outstanding items and their book balance.
- *This year the focus will be on a simple transaction register. Add distinct income and expenses to this tab and assign an account number from the chart of accounts.
- *There is a new tab to keep track of outstanding items that should tie to your local bank reconciliation tab. For December and June there is an additional section on this tab to account for unpaid bills/accruals.
- *The "Variance to Budget Detail" tab was created for reference only. Here you can see your monthly actuals vs. budget, as well as your year to date actuals vs. budget. It will be the year to date variances that you will explain in your narratives. Keep in mind the first tab is in your local currency. The second tab will convert the same information into U.S. dollars.
- *Year to date variance amounts and percentages for each category have been added to the "Narrative" tabs. This way you can see the amount you are trying to explain without having select another tab.
- *The "Certification" tab has an additional section to show the total Net Income/Loss and Available funds. This way you can see the net amounts you are signing off on without having to select another tab.
- *And lastly, there is an additional tab for the chart of accounts for your reference.

We hope our changes will benefit you and save you time. We appreciate all your hard work and determination. Please let us know if you have any questions at

districtfinancialreports@toastmasters.org



TOASTMASTERS INTERNATIONAL
 MONTHLY TREASURER'S REPORT
 December
 2010

DISTRICT **61**
 * **0.99977**

Canadian Dollar
 CAD USD

	Monthly	Y-T-D	Y-T-D
District Reserve			
BALANCE IN DISTRICT RESERVE ACCOUNT AT WHO:			
Beginning of the month/year	11,033	16,002	15,999
Add: Membership Revenue	890	23,175	23,170
Less: Funds requests (NEGATIVE NUMBER)	-	-	
Less: District orders (NEGATIVE NUMBER)	(92)	(11,344)	(11,342)
District reserve balance - End of the month (should tie to statement)	11,831	27,833	27,827
Restricted Balance (Retention for next year)	(12,802)	(12,802)	(12,799)
Available reserve funds balance at month end	A (971)	15,031	15,028
RECONCILED BALANCE IN DISTRICT LOCAL BANK ACCOUNTS	B	60,171	60,158
TOTAL FUNDS AVAILABLE	(A+B)	59,200	75,185

	Monthly	Y-T-D	Y-T-D
District Revenue			
Membership Revenue (From District Reserve Statement)	890	23,175	23,170
Conference Revenue	2,239	36,607	36,599
Fundraising Revenue	-	-	-
TLI Revenue	-	-	-
District Store Revenue	1,075	7,475	7,473
Donations	-	-	-
Interest	-	-	-
Miscellaneous-Revenue	-	1,468	1,467
Total Revenue	4,204	68,725	68,709
District Expenses			
Conference Expenses	(28,397)	(36,485)	(36,476)
Fundraising Expense	-	-	-
TLI Expenses	- ^	(182)	(182)
District Store Expenses	(757)	(10,758)	(10,755)
Marketing (no limit*) 3%	(648)	(1,949)	(1,948)
Communications & Public Relations (25% max*) 0%	-	(233)	(233)
Education & Training (30% max*) 0%	-	(30)	(30)
Speech Contest (10% max*) 3%	-	(1,789)	(1,788)
Administration (20% max*) 4%	(82)	(2,367)	(2,366)
Travel (30% max*) 6%	(266)	(3,754)	(3,753)
Other Expenses (10% max*) 1%	(118)	(325)	(325)
Total Expense	(30,268)	(57,869)	(57,856)
District Net Income/Loss	(26,064)	10,855	10,853

* For **U.S. Districts** leave this cell with the default text (1.00). For **Non-U.S. Districts**, please insert the appropriate exchange rate (as of the end of the month), per the OANDA.com website. To determine this code and rate please see the instruction tab.

* This is the maximum percent of total expenses a district can have towards the specific account groupings.

^ Total Leadership Institute (TLI) expense is combined with total Education and Training expense when calculating the maximum allowable expense.

Local Banks Reconciliation

Enter balances in local currency

CAD

Account #	100	105	110	115	120
Account Name Per Bank Statement	Compte Toastmaster	Conférence Automne	Conférence Printemps	Bookstore	
Bank Name	TD	TD	TD	TD	
Account #	02975205168	02915208752	02915208779	5211885	

DISTRICT LOCAL BANK ACCOUNTS (First 5):

Total

Bank Balance (Per monthly bank statements as of month's end)	61,168.49	18,591.61	12,212.39	19,373.13	10,991.36	
All Outstanding Checks (INPUT NEGATIVE NUMBER)	(997.07)	(997.07)				
All Outstanding Deposits	-					
Book Balance as of current month's end	<u>60,171.42</u> (1)	<u>17,594.54</u>	<u>12,212.39</u>	<u>19,373.13</u>	<u>10,991.36</u>	<u>-</u>

Account #	125	130	135	140	145
Account Name Per Bank Statement					
Bank Name					
Account #					

DISTRICT LOCAL BANK ACCOUNTS (Second 5):

Total

Bank Balance (Per monthly bank statements as of month's end)	-					
All Outstanding Checks (INPUT NEGATIVE NUMBER)	-					
All Outstanding Deposits	-					
Book Balance as of current month's end	<u>-</u> (2)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

RECONCILED BALANCE
IN DISTRICT LOCAL BANK ACCOUNTS: ▲ 60,171.42 (1)+(2)

60,158 Reconciled balance converted to U.S. dollars.

Transaction Cash Flow

Beginning Book Balance	87,033	Links to Prior Month's Bank Recon. tab
Fund Requests	-	Links to Transaction Register tab
Net Income/(Loss)	<u>(26,063.93)</u>	Links to Summary tab
	60,969.38	
Reverse Non Local Bank Account Activity		
Membership Revenue	(890.00)	Links to Summary tab
District Orders	<u>92.04</u>	Links to Transaction Register tab
▲ Ending Book Balance	60,171.42	

Check Box	
Funds Requested	-
District Orders	(92.04)
Net Income/(Loss)	(26,063.93)

This register is to account for all monthly cash transactions (for all bank accounts) and non-cash district orders. Enter all revenue (inflows) as a positive # and all expenses (outflows) as a negative #. All District Orders should be entered as a negative # using account number 695. District Reserve Funds received from WHQ should be entered as a positive # using account number 200.

Account #	Account Name	Transaction Date	Description	CAD	
				Amount	Check #
890	Miscellaneous Expenses	7 dec-10	Depassement coût concours secteur 73-M. Payment	(117.95)	806
845	Travel-District-Area governors	7 dec-10	Km-Bob Berthelet	(71.75)	807
845	Travel-District-Area governors	7 dec-10	Km-Louise Laliberte	(30.90)	808
810	Admin-Stationery	7 dec-10	Adm. Stationnery-M. Desrochers	(21.17)	809
845	Travel-District-Area governors	7 dec-10	Km-Jennifer Murphy	(54.00)	810
700	District Store expenses (not from TI)	21-Dec-10	Expenses Bookstore	(664.76)	
850	Travel-District-Other district officers	21-Dec-10	Km-Raymond Aubin	(109.00)	812
820	Admin-Postage	21-Dec-10	UPS	(33.13)	813
705	Marketing-Building new clubs	21-Dec-10	Km-Leona (Past ID visit)	(47.50)	
720	Marketing-Rebuilding	21-dec-10	Km-Leona (Rising star program)	(42.00)	
820	Admin-Postage	21-dec-10	Postage _Leona	(23.09)	814
710	Marketing-Membership growth	21-dec-10	Productions avant-premiere Fall Conference	(558.73)	815
630	Conference-Awards, certificates, etc.	7-dec-10	Certificats	(273.11)	
645	Conference-Other Expenses	7-dec-10	Others expenses	(176.34)	73
625	Conference-Hotel / meeting room expenses	13-dec-10	Hotel Clarion	(27,798.61)	79
505	Conference-Member registrations	1-dec-10	Deposit	425.00	
505	Conference-Member registrations	29-dec-10	Deposit	715.00	
505	Conference-Member registrations	29-dec-10	Deposit	45.96	
505	Conference-Member registrations	29-dec-10	Deposit	23.46	
645	Conference-Other Expenses	21-dec-10	Others expenses-Yvon-Dionne	(149.25)	
505	Conference-Member registrations	1-dec-10	Spring Conference Deposit	200.00	
505	Conference-Member registrations	1-dec-10	Deposit	829.96	
570	District Store Revenue	6-dec-10	Bookstore Deposit	182.00	
570	District Store Revenue	20-dec-10	Deposit	684.97	
570	District Store Revenue	21-dec-10	Deposit	208.00	
830	Admin-Other Expense	31-dec-10	Bank fees	(4.95)	
695	District Store expenses (District Orders only)	10-Dec-14	#1001566986,1001568552,1001568554	(92.04)	

Funds Requested	-
District Orders	(712.00)
Net Income/(Loss)	25,759.82

This register is linked to all October monthly cash transactions. This is for reference only.

Account #	Account Name	Transaction Date	Description	CAD	
				Amount	Check #
835	Travel-District-District governor/lt. governors	17-Oct-10	Travels (boucherville, Aeroport convention...) L.B.	(376.25)	
710	Marketing-Membership growth	17-Oct-10	Charter ceremonyL.B.	(25.00)	
855	Travel-Intrnl Convtn-District governor	17-Oct-10	Shuttle bus, Air Canada Baggage fees...L.B.	(64.00)	
755	CPR-Other-Expense	17-Oct-10	Business cards L.B.	(222.37)	
830	Admin-Other Expense	17-Oct-10	Customs L.B.	(48.81)	
740	CPR-Web page	17-Oct-10	Renew Web L.B.	(10.52)	988
690	TLI-Other Expense	14-Oct-10	TLI- Concours january 2010	(181.66)	935
820	Admin-Postage	19-Oct-10	Express Post-Leona Hamel	(19.75)	989
830	Admin-Other Expense	07-Oct-10	Custom Design Pins	(1,794.00)	US Draft
820	Admin-Postage	07-Oct-10	Shipping fees	(107.54)	US Draft
890	Miscellaneous Expenses	07-Oct-10	Exchange US + fees of 7.50\$	(82.61)	US Draft
695	District Store expenses (District Orders only)	08-Oct-10	#1001551318	(712.00)	
			Fall Conference		
505	Conference-Member registrations	07-Oct-10	Deposit	872.40	
505	Conference-Member registrations	12-Oct-10	Deposit	3,012.37	
505	Conference-Member registrations	13-Oct-10	Deposit	474.89	
505	Conference-Member registrations	18-Oct-10	Deposit	1,885.00	
505	Conference-Member registrations	19-Oct-10	Deposit	1,047.18	
505	Conference-Member registrations	27-Oct-10	Deposit	795.02	
			Spring Conference		
830	Admin-Other Expense	31-Oct-10	Bank fees	(5.23)	
			Bookstore		
570	District Store Revenue	18-Oct-10	Deposit	382.50	
570	District Store Revenue	29-Oct-10	Deposit	331.00	
830	Admin-Other Expense	31-Oct-10	Bank fees	(4.95)	

Funds Requested	-
District Orders	(9,289.02)
Net Income/(Loss)	11,598.82

This register is linked to all November monthly cash transactions. This is for reference only.

Account #	Account Name	Transaction Date	Description	CAD	
				Amount	Check #
805	SC-Other Expense	04-Nov-10	Allocation representing dist.61-Pietro Di Benedetto	(500.00)	990
805	SC-Other Expense	04-Nov-10	Locations locaux College Rosemont	(150.00)	991
845	Travel-District-Area governors	04-Nov-10	Km-Catherine Levesque	(498.00)	
730	Marketing-Other Expense	04-Nov-10	Hébergement	(334.25)	993
835	Travel-District-District governor/lt. governors	04-Nov-10	Km-Norma Demey	(287.58)	
890	Miscellaneous Expenses	04-Nov-10	Hotel-Norma Demey	(104.09)	
710	Marketing-Membership growth	04-Nov-10	Granby Charter party	(25.00)	
820	Admin-Postage	04-Nov-10	Stamps	(62.14)	
890	Miscellaneous Expenses	04-Nov-10	Leadership DVD	(20.00)	
810	Admin-Stationery	04-Nov-10	Business card holder+booklet	(24.20)	994
845	Travel-District-Area governors	04-Nov-10	Km-Raymond Brisebois	(154.50)	995
845	Travel-District-Area governors	13-Nov-10	Km-Bob Berthelet	(194.75)	996
645	Conference-Other Expenses	13-Nov-10	Petite caisse-Conférence automne	(497.85)	997
845	Travel-District-Area governors	13-Nov-10	Km-Leona Hamel	(42.75)	999
810	Admin-Stationery	13-Nov-10	Bureau en Gros (frais photocopies)	(79.08)	
820	Admin-Postage	13-Nov-10	Stamps	(14.00)	1,000
725	Marketing-Recognition	15-Nov-10	Papeterie/Dg incentives/engraving fall conf. Recognition	(670.78)	
835	Travel-District-District governor/lt. governors	15-Nov-10	Lodging-division A contest Morrisburg	(67.80)	801
850	Travel-District-Other district officers	15-Nov-10	Km-Line Robin	(43.79)	802
800	SC-Awards and certificates	15-Nov-10	Contest workshop fees	(33.51)	803
835	Travel-District-District governor/lt. governors	15-Nov-10	Km-Beverley Miranda	(589.93)	
860	Travel-Intrnl Convtin-Lt. governor education & train	15-Nov-10	Hotel-Beverley Miranda	(1,077.80)	
835	Travel-District-District governor/lt. governors	15-Nov-10	Hotel Clarion	(91.00)	
765	ET-Distinguished clubs	15-Nov-10	Toastmaster Bookstore	(29.79)	
705	Marketing-Building new clubs	15-Nov-10	Charter party ticket (crystalbeach, Akwesasne)	(67.00)	
800	SC-Awards and certificates	15-Nov-10	SGA Signs-Trophies -engraving	(1,105.35)	804
720	Marketing-Rebuilding	15-Nov-10	3 speechcraft+handbooks	(123.00)	805
585	Miscellaneous-Revenue	29-Nov-10	Reimbursement fees from TI	1,192.46	
585	Miscellaneous-Revenue	19-Nov-10	Concours divisionG-Delphis Babin fall Conference	275.27	
620	Conference-Audiovisual equipment	04-Nov-10	Hebert Musique-audiovisual equipments	(2,000.00)	76
620	Conference-Audiovisual equipment	04-Nov-10	Hebert Musique-audiovisual equipments	(3,869.50)	77
645	Conference-Other Expenses	04-Nov-10	Keynote Andree Jettee	(1,220.00)	78
505	Conference-Member registrations	01-Nov-10	Deposit	915.00	
505	Conference-Member registrations	09-Nov-10	Deposit	1,609.46	
505	Conference-Member registrations	12-Nov-10	Deposit	1,565.00	
505	Conference-Member registrations	15-Nov-10	Deposit	1,632.82	
505	Conference-Member registrations	19-Nov-10	Deposit	1,545.00	
505	Conference-Member registrations	19-Nov-10	Deposit	144.85	
645	Conference-Other Expenses	22-Nov-10	Spring Conference petty cash	(500.00)	32
505	Conference-Member registrations	04-Nov-10	Deposit	0.02	
505	Conference-Member registrations	04-Nov-10	Deposit	0.04	
505	Conference-Member registrations	19-Nov-10	Deposit	880.00	
505	Conference-Member registrations	19-Nov-10	Deposit	13,836.41	
505	Conference-Member registrations	22-Nov-10	Deposit	709.99	
505	Conference-Member registrations	29-Nov-10	Deposit	3,442.32	
830	Admin-Other Expense	30-Nov-10	Bank fees	(5.16)	
570	District Store Revenue	22-Nov-10	Bookstores Deposit	474.05	
570	District Store Revenue	22-Nov-10	Deposit	5,212.00	
830	Admin-Other Expense	30-Nov-10	Bank fees	(5.49)	
695	District Store expenses (District Orders only)	02-Nov-10	#1001566656, 1001566864,1001568539,1001568631	(9,289.02)	
830	Admin-Other Expense	10-Nov-10	Cheque order (main bank account)	(113.91)	
725	Marketing-Recognition	13-Nov-10	Reconnaissances-Banquet Gouverneure district-Leona	(55.29)	

Outstanding Items

Total CAD
(997.07)

Accruals/Unpaid Bills

Total CAD
-

Transaction Date	Check #	Description	Amount
18-Sep-10	979	km-L.Sianchuk	(122.50)
07-Dec-10	810	Km-Jennifer Murphy	(54.00)
20-Dec-10	814	Leona Hamel	(112.59)
21-Dec-10	80	Yvon Dionne	(149.25)
21-Dec-10	815	Les productions avant premiere	(558.73)

Transaction Date	Account #	Description	Amount

CAD			ACCT #	ACCOUNT NAME	CAD		
MONTH	Y-T-D	Y-T-D			ACTUAL	BUDGET	VARIANCE
ACTUAL	BUDGET	VARIANCE					
890	756	134	500	Membership Revenue	23,615	23,822	(207)
				Conferences			
2,239	-	2,239	505	Conference-Member registrations	36,607	28,000	8,607
-	-	-	510	Conference-Spouse / guest registrations	-	-	-
-	-	-	515	Conference-Late registrations	-	21,300	(21,300)
-	-	-	520	Conference-Luncheon tickets	-	630	(630)
-	-	-	525	Conference-Banquet tickets	-	-	-
-	-	-	530	Conference-Speech contest	-	-	-
-	-	-	535	Conference-Raffle	-	-	-
-	-	-	540	Conference-Other Revenue	-	-	-
2,239	-	2,239		Total Revenue	36,607	49,930	(13,323)
-	-	-	610	Conference-supplies (not from TI)	-	-	-
-	-	-	615	Conference-Programs and printing	-	(1,285)	1,285
-	-	-	620	Conference-Audiovisual equipment	(5,870)	(6,000)	131
(27,799)	-	(27,799)	625	Conference-Hotel / meeting room expenses	(27,799)	-	(27,799)
(273)	-	(273)	630	Conference-Awards, certificates, etc.	(273)	(300)	27
-	-	-	635	Conference-Postage	-	-	-
-	-	-	640	Conference-Meal expense	-	(33,583)	33,583
(326)	-	(326)	645	Conference-Other Expenses	(2,543)	(7,367)	4,824
(28,397)	-	(28,397)		Total Expense	(36,485)	(48,535)	12,050
(26,158)	-	(26,158)		Net Income/(Loss) from Conferences	122	1,395	(1,273)
				Fundraising			
-	1,500	(1,500)	545	Fundraising Revenue-Event 1	-	1,500	(1,500)
-	-	-	550	Fundraising Revenue-Event 2	-	1,500	(1,500)
-	-	-	555	Fundraising Revenue-Event 3	-	-	-
-	-	-	560	Fundraising Revenue-Additional Events	-	-	-
-	1,500	(1,500)		Total Revenue	-	3,000	(3,000)
-	-	-	650	Fundraising Expense	-	(4,000)	4,000
-	-	-		Total Expense	-	(4,000)	4,000
-	1,500	(1,500)		Net Income/(Loss) from Fundraising	-	(1,000)	1,000
				Leadership Institute (TLI)			
-	-	-	565	TLI Revenue	-	-	-
-	-	-		Total Revenue	-	-	-
-	-	-	660	TLI-Supplies (not from TI)	-	-	-

CAD			ACCT # ACCOUNT NAME	CAD		
MONTH				Y-T-D		
ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE
-	-	-	665 TLI-Program and printing	-	-	-
-	-	-	670 TLI-Audiovisual equipment	-	-	-
-	-	-	675 TLI-Meeting room	-	-	-
-	-	-	680 TLI-Awards, certificates	-	-	-
-	-	-	685 TLI-Postage	-	-	-
-	-	-	690 TLI-Other Expense	(182)	-	(182)
-	-	-	Total Expense	(182)	-	(182)
-	-	-	Net Income/(Loss) from TLI	(182)	-	(182)
			District Store			
1,075	300	775	570 District Store Revenue	7,475	7,050	425
1,075	300	775	Total Revenue	7,475	7,050	425
(92)	(175)	83	695 District Store expenses (District Orders only)	(10,093)	(8,525)	(1,568)
(665)	-	(665)	700 District Store expenses (not from TI)	(665)	-	(665)
(757)	(175)	(582)	Total Expense	(10,758)	(8,525)	(2,233)
318	125	193	Net Income/(Loss) from District Store	(3,283)	(1,475)	(1,808)
			Other Revenue			
-	-	-	575 Donations	-	-	-
-	-	-	580 Interest	-	-	-
-	-	-	585 Miscellaneous-Revenue	1,468	-	1,468
-	-	-	Other Revenue	1,468	-	1,468
			Marketing			
(48)	-	(48)	705 Marketing-Building new clubs	(115)	(400)	286
(559)	-	(559)	710 Marketing-Membership growth	(609)	(3,005)	2,396
-	-	-	715 Marketing-Club coaches	-	(100)	100
(42)	-	(42)	720 Marketing-Rebuilding	(165)	(630)	465
-	-	-	725 Marketing-Recognition	(726)	(2,247)	1,520
-	-	-	730 Marketing-Other Expense	(334)	-	(334)
(648)	-	(648)	Total Marketing	(1,949)	(6,382)	4,433
			Communication and Public Relations			
-	(10)	10	735 CPR-District newsletter	-	(40)	40
-	-	-	740 CPR-Web page	(11)	-	(11)
-	-	-	745 CPR-Directory	-	-	-
-	(60)	60	750 CPR-Postage	-	(240)	240
-	-	-	755 CPR-Other-Expense	(222)	(400)	178
-	(70)	70	Total Communication and Public Relations	(233)	(680)	447
			Education and Training			
-	(2,850)	2,850	760 ET-Mid Year Training Registration Fees (Top 3)	-	(2,850)	2,850
-	-	-	765 ET-Distinguished clubs	(30)	(363)	333

CAD			ACCT # ACCOUNT NAME	CAD		
MONTH				Y-T-D		
ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE
-	-	-	770 ET-Training club officers	-	-	-
-	-	-	775 ET-Training division and area governors	-	(1,180)	1,180
-	-	-	780 ET-Distinguished areas and divisions	-	(180)	180
-	(100)	100	785 ET-Other Expense	-	(415)	415
-	(2,950)	2,950	Total Education and Training	(30)	(4,988)	4,958
-	-	-	Speech Contest	-	-	-
-	-	-	800 SC-Awards and certificates	(1,139)	(1,450)	311
-	-	-	805 SC-Other Expense	(650)	(220)	(430)
-	-	-	Total Speech Contest	(1,789)	(1,670)	(119)
-	-	-	Administration	-	-	-
(21)	-	(21)	810 Admin-Stationery	(124)	-	(124)
-	25	(25)	815 Admin-Phone	-	100	(100)
(56)	-	(56)	820 Admin-Postage	(260)	-	(260)
-	-	-	825 Admin-Website	-	-	-
(5)	-	(5)	830 Admin-Other Expense	(1,983)	(1,665)	(318)
(82)	25	(107)	Total Administration	(2,367)	(1,565)	(802)
-	-	-	Travel	-	-	-
-	(325)	325	835 Travel-District-District governor/lt. governors	(1,413)	(3,325)	1,912
-	(300)	300	840 Travel-District-Division governors	-	(1,250)	1,250
(157)	(300)	143	845 Travel-District-Area governors	(1,047)	(2,065)	1,018
(109)	(100)	(9)	850 Travel-District-Other district officers	(153)	(3,640)	3,487
-	-	-	855 Travel-Intrnl Convtn-District governor	(64)	(1,870)	1,806
-	-	-	860 Travel-Intrnl Convtn-Lt. governor education & training	(1,078)	(1,860)	782
-	-	-	865 Travel-Intrnl Convtn-Lt. governor marketing	-	(1,860)	1,860
-	-	-	870 Travel-Intrnl Convtn-Immediate past district governor	-	(1,930)	1,930
(266)	(1,025)	759	Total Travel	(3,754)	(17,800)	14,046
-	-	-	Other Expense	-	-	-
-	-	-	880 Equipment purchase	-	65	(65)
(118)	-	(118)	890 Miscellaneous Expenses	(325)	-	(325)
(118)	-	(118)	Total Other Expense	(325)	65	(390)
(26,064)	(1,639)	(24,425)	Net Income/(Loss)	11,295	(10,278)	21,572

USD			ACCT # ACCOUNT NAME	USD		
MONTH				Y-T-D		
ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE
890	756	134	500 Membership Revenue	23,609	23,817	(207)
Conferences						
2,239	-	2,239	505 Conference-Member registrations	36,599	27,994	8,605
-	-	-	510 Conference-Spouse / guest registrations	-	-	-
-	-	-	515 Conference-Late registrations	-	21,295	(21,295)
-	-	-	520 Conference-Luncheon tickets	-	630	(630)
-	-	-	525 Conference-Banquet tickets	-	-	-
-	-	-	530 Conference-Speech contest	-	-	-
-	-	-	535 Conference-Raffle	-	-	-
-	-	-	540 Conference-Other Revenue	-	-	-
2,239	-	2,239	Total Revenue	36,599	49,919	(13,320)
-	-	-	610 Conference-supplies (not from TI)	-	-	-
-	-	-	615 Conference-Programs and printing	-	(1,285)	1,285
-	-	-	620 Conference-Audiovisual equipment	(5,868)	(5,999)	130
(27,792)	-	(27,792)	625 Conference-Hotel / meeting room expenses	(27,792)	-	(27,792)
(273)	-	(273)	630 Conference-Awards, certificates, etc.	(273)	(300)	27
-	-	-	635 Conference-Postage	-	-	-
-	-	-	640 Conference-Meal expense	-	(33,575)	33,575
(326)	-	(326)	645 Conference-Other Expenses	(2,543)	(7,365)	4,822
(28,391)	-	(28,391)	Total Expense	(36,476)	(48,524)	12,048
(26,152)	-	(26,152)	Net Income/(Loss) from Conferences	122	1,395	(1,272)
Fundraising						
-	1,500	(1,500)	545 Fundraising Revenue-Event 1	-	1,500	(1,500)
-	-	-	550 Fundraising Revenue-Event 2	-	1,500	(1,500)
-	-	-	555 Fundraising Revenue-Event 3	-	-	-
-	-	-	560 Fundraising Revenue-Additional Events	-	-	-
-	1,500	(1,500)	Total Revenue	-	2,999	(2,999)
-	-	-	650 Fundraising Expense	-	(3,999)	3,999
-	-	-	Total Expense	-	(3,999)	3,999
-	1,500	(1,500)	Net Income/(Loss) from Fundraising	-	(1,000)	1,000
Leadership Institute (TLI)						
-	-	-	565 TLI Revenue	-	-	-
-	-	-	Total Revenue	-	-	-
-	-	-	660 TLI-Supplies (not from TI)	-	-	-

USD			USD		
MONTH			Y-T-D		
ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(182)	-	(182)
-	-	-	(182)	-	(182)
-	-	-	(182)	-	(182)
District Store					
1,075	300	775	7,473	7,048	424
1,075	300	775	7,473	7,048	424
(92)	(175)	83	(10,091)	(8,523)	(1,568)
(665)	-	(665)	(665)	-	(665)
(757)	(175)	(582)	(10,755)	(8,523)	(2,232)
318	125	193	(3,283)	(1,475)	(1,808)
Other Revenue					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,467	-	1,467
-	-	-	1,467	-	1,467
Marketing					
(47)	-	(47)	(114)	(400)	285
(559)	-	(559)	(609)	(3,004)	2,396
-	-	-	-	(100)	100
(42)	-	(42)	(165)	(630)	465
-	-	-	(726)	(2,246)	1,520
-	-	-	(334)	-	(334)
(648)	-	(648)	(1,948)	(6,380)	4,432
Communication and Public Relations					
-	(10)	10	-	(40)	40
-	-	-	(11)	-	(11)
-	-	-	-	-	-
-	(60)	60	-	(240)	240
-	-	-	(222)	(400)	178
-	(70)	70	(233)	(680)	447
Education and Training					
-	(2,849)	2,849	-	(2,849)	2,849
-	-	-	(30)	(363)	333

USD			ACCT # ACCOUNT NAME	USD		
MONTH				Y-T-D		
ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE
-	-	-	770 ET-Training club officers	-	-	-
-	-	-	775 ET-Training division and area governors	-	(1,180)	1,180
-	-	-	780 ET-Distinguished areas and divisions	-	(180)	180
-	(100)	100	785 ET-Other Expense	-	(415)	415
-	(2,949)	2,949	Total Education and Training	(30)	(4,987)	4,957
-	-	-	Speech Contest	-	-	-
-	-	-	800 SC-Awards and certificates	(1,139)	(1,450)	311
-	-	-	805 SC-Other Expense	(650)	(220)	(430)
-	-	-	Total Speech Contest	(1,788)	(1,670)	(119)
-	-	-	Administration	-	-	-
(21)	-	(21)	810 Admin-Stationery	(124)	-	(124)
-	25	(25)	815 Admin-Phone	-	100	(100)
(56)	-	(56)	820 Admin-Postage	(260)	-	(260)
-	-	-	825 Admin-Website	-	-	-
(5)	-	(5)	830 Admin-Other Expense	(1,982)	(1,665)	(317)
(82)	25	(107)	Total Administration	(2,366)	(1,565)	(801)
-	(325)	325	Travel	-	-	-
-	(300)	300	835 Travel-District-District governor/lt. governors	(1,412)	(3,324)	1,912
(157)	(300)	143	840 Travel-District-Division governors	-	(1,250)	1,250
(109)	(100)	(9)	845 Travel-District-Area governors	(1,046)	(2,065)	1,018
-	-	-	850 Travel-District-Other district officers	(153)	(3,639)	3,486
-	-	-	855 Travel-Intrnl Convtn-District governor	(64)	(1,870)	1,806
-	-	-	860 Travel-Intrnl Convtn-Lt. governor education & training	(1,078)	(1,860)	782
-	-	-	865 Travel-Intrnl Convtn-Lt. governor marketing	-	(1,860)	1,860
-	-	-	870 Travel-Intrnl Convtn-Immediate past district governor	-	(1,930)	1,930
(266)	(1,025)	759	Total Travel	(3,753)	(17,796)	14,043
-	-	-	Other Expense	-	-	-
(118)	-	(118)	880 Equipment purchase	-	65	(65)
(118)	-	(118)	890 Miscellaneous Expenses	(325)	-	(325)
-	-	-	Total Other Expense	(325)	65	(390)
(26,058)	(1,639)	(24,419)	Net Income/(Loss)	11,292	(10,275)	21,567

Following is a brief description/explanation of the Y-T-D actual Income/(Loss)/expenses as compared to what was budgeted. **Any variance, positive or negative, with 'EXPLAIN' in the L column requires an explanation of what caused the variance in order for this report to be considered complete and counted as received by WHQ.** The white rows are not password protected. A separate sheet may be used.

(Y-T-D variance is pulled from 'Variance to Budget Detail' tab.)

	CAD		
	\$ Over(Under)	Budget	Variance %
Membership Income/(Loss)	Variance \$	(207)	-1%

Conference Net Income/(Loss)	Variance \$	(1,273)	-91%	EXPLAIN
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The Fall conference had planned revenues of \$49,900. Although revenues fell short by \$13,000, conference costs were under good control, resulting in a variance of only \$1273.

Fundraising Net Income/(Loss)	Variance \$	1,000	-100%	EXPLAIN
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We didn't have any fund raising activity. It is postponed. Our public relation officer was supposed to have car magnets produced and due to technical problem; it wasn't done. For the receipt cookbooks, this was an HPL project from a member and the project wasn't done.

TLI Net Income/(Loss)	Variance \$	(182)	100%	EXPLAIN
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We didn't budget anything for TLI between July and December, this was an expense from previous year that was only submitted in our year.

District Store - Net Income/(Loss)	Variance \$	(1,808)	123%	EXPLAIN
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We purchased more items that expected for the District bookstore. The items were not sold, we still have them in our inventory. About \$2000 of the district orders should have been recorded in the Marketing category; see Marketing

Other Revenue	Variance \$	1,468	100%	EXPLAIN
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\$1468 were additional receipts received from contests and other educational events.

Following is a brief description/explanation of the Y-T-D actual income/expenses as compared to what was budgeted. Any variance, positive or negative, with 'EXPLAIN' in the L column requires an explanation of what caused the variance in order for this report to be considered complete and counted as received by WHQ. The white rows are not password protected. A separate sheet may be used.

(Y-T-D variance is pulled from 'Variance to Budget Detail' tab.)

	CAD		
	\$ Over(Under)	Budget	Variance %
Marketing	Variance \$	4,433	-69% EXPLAIN

Our marketing items were purchased from Toasmasters WHQ, and included in code 695 from District Orders. We ordered some plaques and other items as well. Other than that we had plan receiving an International Director or a marketing advisor' visit. We only found out after the budget that weren't not having a visit. Since our district is struggling with new clubs, we will be asking an experience Toastmasters to train our LGM on corporate visit.

Communications and public relations	Variance \$	447	-66% EXPLAIN
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The postage was entered in the wrong code. Instead of being posted in PR it was registered in Administration postage 820. When our treasurer tried to change the code, it didn't work and he lost all his entries. Unable to change the codes. Also, there was no district newsletter produced.

Education and training	Variance \$	4,958	-99% EXPLAIN
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2850\$ was budgeted for the mid year training but the money was taken from the district reserve. Also, we spend 1347\$ for District officer training at DEC meeting. Our treasurer had entered the amount, but due to Excel problem with the file, he was unable to fix the problem.

Speech contests	Variance \$	(119)	7%
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Administration	Variance \$	(802)	51% EXPLAIN
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The postage is supposed to go under PR postage code 750. Also, the customs fees are a lot higher than last year. It doesn't seem that our district had to pay custom on every order we received form TI last year. This year, we are paying a lot more.

Travel	Variance \$	14,046	-79% EXPLAIN
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The cost we had planned on our travelling for the international convention was 7,520\$ including DG and both Ltn and IPDG, the real cost were 2958\$, It costs us less 3572\$. Other than that it seems that the travelling cost a lot less than last year. We had to refer to last year year figures to plan for this year, as we had no idea of the costs.

Other Expense	Variance \$	(390)	-599% EXPLAIN
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Some expenses were not registered in the right code, unable to change codes. 104.09\$ should go under code 835. The purchase of a DVD should have gone under education and we were charged for US Exchange 82.61\$ this wasn't planned. An expense of 117.95\$ was register under code 890, should be tranfer to code 805, contest.

INSTRUCTIONS:

1. Print out entire Budget Report including narrative and certification sheet.
2. Obtain related signature below. **This certification must be complete in order for the report to be considered received by the WHQ.**
3. Submit approved report to World Headquarters as follows:
 - * Email Excel file to **DistrictFinancialReports@toastmasters.org**
 - * Also send a hard copy of **ONLY** the Summary tab and completed Certification page by:
 - * Scanning and emailing to the above address
 - * Or fax to (949) 589-3456
4. **Due at WHQ by February 15, 2011**

NOTE 1: Reserve funds can not be released until completed reports are turned in to WHQ

NOTE 2: Electronic signatures are not acceptable

CAD (From Variance to Budget Detail tab)	
Net Income/(Loss)	
Monthly	Y-T-D
(26,064)	11,295

CAD (From Summary tab)
TOTAL FUNDS AVAILABLE
At Month End
59,200

District:

1. We, the undersigned members of the Audit Committee, have examined the records of District 100 for the six months from July to December 2010 according to the Audit Committee Guidelines* and believe that this report properly reflects the operation for that period.

Dated this _____ day of _____,

Chairman

Member

Member

* Audit Committee Guidelines are available at the District Finance Corner. www.toastmasters.org/AuditGuide.aspx

NOTE: Audit committee members cannot be members of the district executive committee (e.g., district governor, lt. governors, immediate past district governor, secretary, treasurer, public relations officer, division governors, area governors.)

2. We, the undersigned, certify that all district financial records have been made available to the audit committee for inspection and that any unpaid bills or other outstanding obligations for the six months ending December 31, 2010 have been reported to the audit committee for inclusion in accruals section of this audit. We further certify that there are no other outstanding district obligations incurred for the period July to Decembe 2010

Dated this _____ day of _____,

District Governor (for the year audited)

District Treasurer (for the year audited)



Chart of Accounts

Statement Category	Account #	Account Name	Notes	
Cash	100	TD - 02975205168 : Compte Toastmaster	For main district bank account. (Bank account names are linked to the Local Bank Reconciliation tab.)	
	105	TD - 02915208752 : Conf�rence Automne	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	110	TD - 02915208779 : Conf�rence Printemps	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	115	TD - 5211885 : Bookstore	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	120	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	125	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	130	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	135	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	140	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	145	- :	For Division Accounts, Area Accounts, saving accounts and all other account used for District funds	
	Non-Cash Assets	200	District Reserve Receivable	Use this account number for all funds requests. (See instructions tab on monthly reports for more information.)
	Liabilities	305	Accrued Liabilities	Use of this account is to account for unpaid bills in the months of December and June only. (See instructions tab on monthly reports for m
	Revenue	500	Member Revenue	Use this account to track membership income earned per the monthly district statement received from WHQ.
		505	Conference-Member registrations	Use this account to track revenue received from this function.
	510	Conference-Spouse / guest registrations	Use this account to track revenue received from this function.	
	515	Conference-Late registrations	Use this account to track revenue received from this function.	
	520	Conference-Luncheon tickets	Use this account to track revenue received from this function.	
	525	Conference-Banquet tickets	Use this account to track revenue received from this function.	
	530	Conference-Speech contest	Use this account to track revenue received from this function.	
	535	Conference-Raffle	Use this account to track revenue received from this function.	
	540	Conference-Other Revenue	Use this account to track revenue received from this function.	
	545	Fundraising Revenue-Event 1	Use this account to track revenue received from this function.	
	550	Fundraising Revenue-Event 2	Use this account to track revenue received from this function.	
	555	Fundraising Revenue-Event 3	Use this account to track revenue received from this function.	
	560	Fundraising Revenue-Additional Events	Use this account to track revenue received from this function, not accounted for in account 545, 550, and 555.	
	565	TLI Revenue	Use this account to track revenue received from this function.	
	570	District Store Revenue	Use this account to track revenue received from this function.	
	575	Donations	Use this account to track revenue received from this function.	
	580	Interest	Use this account to track revenue received from this function.	
Expenses	585	Miscellaneous-Revenue	Use this account to track revenue received from this function.	
	610	Conference-supplies (not from TI)	Use this account to track expenses from this function.	
	615	Conference-Programs and printing	Use this account to track expenses from this function.	
	620	Conference-Audiovisual equipment	Use this account to track expenses from this function.	
	625	Conference-Hotel / meeting room expenses	Use this account to track expenses from this function.	
	630	Conference-Awards, certificates, etc.	Use this account to track expenses from this function.	
	635	Conference-Postage	Use this account to track expenses from this function.	
	640	Conference-Meal expense	Use this account to track expenses from this function.	
	645	Conference-Other Expenses	Use this account to track expenses from this function.	
	650	Fundraising Expense	Use this account to track expenses from this function.	
	660	TLI-Supplies (not from TI)	Use this account to track expenses from this function.	
	665	TLI-Program and printing	Use this account to track expenses from this function.	
	670	TLI-Audiovisual equipment	Use this account to track expenses from this function.	
	675	TLI-Meeting room	Use this account to track expenses from this function.	
	680	TLI-Awards, certificates	Use this account to track expenses from this function.	
	685	TLI-Postage	Use this account to track expenses from this function.	
	690	TLI-Other Expense	Use this account to track expenses from this function.	
	695	District Store expenses (District Orders only)	Use this account to track all orders listed on the monthly district statement from WHO	
	700	District Store expenses (not from TI)	Use this account to track expenses from the district store other than district orders.	
	705	Marketing-Building new clubs	Use this account to track expenses from this function.	
	710	Marketing-Membership growth	Use this account to track expenses from this function.	
	715	Marketing-Club coaches	Use this account to track expenses from this function.	
	720	Marketing-Rebuilding	Use this account to track expenses from this function.	
	725	Marketing-Recognition	Use this account to track expenses from this function.	
	730	Marketing-Other Expense	Use this account to track expenses from this function.	
	735	CPR-District newsletter	Use this account to track expenses from this function.	
	740	CPR-Web page	Use this account to track expenses from this function.	
	745	CPR-Directory	Use this account to track expenses from this function.	
	750	CPR-Postage	Use this account to track expenses from this function.	
	755	CPR-Other-Expense	Use this account to track expenses from this function.	
	760	ET-Mid Year Training Registration Fees (Top 3)	Use this account to track expenses from this function.	
	765	ET-Distinguished clubs	Use this account to track expenses from this function.	
	770	ET-Training club officers	Use this account to track expenses from this function.	
	775	ET-Training division and area governors	Use this account to track expenses from this function.	
	780	ET-Distinguished areas and divisions	Use this account to track expenses from this function.	
	785	ET-Other Expense	Use this account to track expenses from this function.	
	800	SC-Awards and certificates	Use this account to track expenses from this function.	
	805	SC-Other Expense	Use this account to track expenses from this function.	
	810	Admin-Stationery	Use this account to track expenses from this function.	
	815	Admin-Phone	Use this account to track expenses from this function.	
	820	Admin-Postage	Use this account to track expenses from this function.	
	825	Admin-Website	Use this account to track expenses from this function.	
	830	Admin-Other Expense	Use this account to track expenses from this function.	
	835	Travel-District-District governor/lt. governors	Use this account to track expenses from this function.	
	840	Travel-District-Division governors	Use this account to track expenses from this function.	
	845	Travel-District-Area governors	Use this account to track expenses from this function.	
	850	Travel-District-Other district officers	Use this account to track expenses from this function.	
	855	Travel-Intrnl Convtn-District governor	Use this account to track expenses from this function.	
	860	Travel-Intrnl Convtn-Lt. governor education & training	Use this account to track expenses from this function.	
	865	Travel-Intrnl Convtn-Lt. governor marketing	Use this account to track expenses from this function.	
	870	Travel-Intrnl Convtn-Immediate past district governor	Use this account to track expenses from this function.	
	880	Equipment purchase	Use this account to track expenses from this function.	
	890	Miscellaneous Expenses	Use this account to track expenses from this function.	