

DISTRICT SECRETARY-TREASURER'S HANDBOOK

EXAMPLE C

DISTRICT CHART OF ACCOUNTS

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Cash Receipts

<u>Acct. No.</u>	<u>Description</u>
100	<u>District Dues</u> : Covers revenue received through payment of district dues as billed by the secretary-treasurer to member clubs in compliance with the Bylaws of Optimist International. Figure shown on Statement of Cash Receipts and Disbursements should be less than per member amounts credited to accounts 120, 130, 140, and 145.
110	<u>Allotments from Optimist International</u> : Covers semi-annual allotment to district from general fund of Optimist International in compliance with requirements of Optimist International.
120	<u>District Convention</u> : Covers all receipts generated by conduct of annual district convention such as registration fees, tickets, per member allocation, if any, etc. Must be thoroughly documented by statement of cash receipts and disbursements. (See supplementary Schedule A)
130	<u>District Meetings and Conferences</u> : Covers all receipts generated by collection of meal costs, gratuities, fees, if any, and per member allocation, if any, at district meetings and conferences conducted by the district administration. Must be thoroughly documented by statements of cash receipts and disbursements. (See supplementary Schedule B)
140	<u>Oratorical Contests</u> : To cover all revenue generated by registration, entry fees and per member allocation, if any, involved in the conduct of zone and district oratorical contests. Must be thoroughly documented by statement of cash receipts and disbursements. (See supplementary Schedule C)
143	<u>Youth Clubs</u> : Includes all revenue generated by conference registration, see rebate from Optimist International, and district dues and allotment.
145	<u>Junior Golf Championships</u> : To cover all revenue generated through dues allocation, entry fees needed to support district activities in the Junior Golf program. Must be documented by statement of cash receipts and disbursements. (See supplementary Schedule D)
147	<u>Essay Contest</u> : To cover all revenue received through fees needed to conduct the essay contest program. Must be documented by statement of cash receipts and disbursements. (See supplementary Schedule E)
160	<u>Interest</u> : Covers interest received on all moneys deposited or invested in interest-bearing accounts.
170	<u>Complimentary Supplies - New Clubs</u> : To cover reimbursements to

district administration by sponsor clubs for gifts to new clubs if costs of gifts are wholly or partially borne by sponsor clubs.

- 180** **Other Revenue:** To cover all authorized revenue not budgeted or specifically identified in other accounts. Also to cover the proceeds from the redemption of moneys deposited or invested in interest-bearing accounts. Must be identified and documented by itemized schedule of such income.

Cash Disbursements

District Administration

- 200** **Governor:** To cover reimbursements to the governor for authorized travel and expenses incurred in the execution of the responsibilities of his/her office within the limitations of the budget and available funds and not properly chargeable to other accounts, excluding those items and occasions reimbursable by Optimist International such as governors conferences.
- 210** **Lieutenant Governors:** To cover reimbursements to lieutenant governors for authorized travel expenses incurred in required club visitations, zone meetings, and charter presentations within their respective zones, meetings of the district board of directors, executive committee, and such other expenses as may be specifically authorized and not properly chargeable to other accounts, and which are within the limitations of the budget and available funds.
- 250** **Secretary-Treasurer:** To cover reimbursements to the secretary-treasurer for authorized travel and expenses incurred in the execution of the duties of his/her office, attendance at the meetings of the district board of directors, executive committee, district convention and such other expenses as may be specifically authorized and not properly chargeable to other accounts, and which are within the limitations of the budget and available funds.
- 255** **Governor-Elect:** To cover reimbursements to the governor-elect for travel and expenses incurred in attendance at meetings of the district board of directors, executive committee, district convention and such other expenses as may be specifically authorized and not properly chargeable to other accounts, and which are within the limitations of the budget and available funds.

- 260 **Past Governors:** To cover reimbursements to the two past governors serving as members of the district board of directors and executive committee for travel expense to meetings of the district board of directors and executive committee within the limitations of the budget and available funds.
- 265 **Committee Chairman:** To cover reimbursements to district chairmen for authorized travel and expenses incurred in pursuit of their responsibilities, including attendance at meetings of the board of directors, at which they have been requested to report, within the limitations of the budget, policy and available funds.

District Operation

- 300 **Secretarial and Clerical:** To cover the cost of occasional part-time employment of secretarial, clerical or stenographic assistance for the preparation, duplication or distribution of minutes, reports, announcements, etc., but not including the official district bulletin.
- 310 **Postage:** To cover the cost of postage and mailing expenses of the district administration excluding the mailing of the official district bulletin.
- 320 **Stationery and Office Supplies:** To cover cost of printing, stationery, envelopes, dues statements and purchase of other supplies required by district officers.
- 330 **District Bulletin:** To cover the costs of publishing and mailing the official district bulletin, including postage.
- 350 **District Convention:** To cover costs of promoting and conducting the annual district convention including authorized, budgeted expenses such as printing of programs and tickets, courtesies to special guests and the official International Representative, publication of convention proceedings, necessary complementary registrations, meals, gratuities, etc. within the limitations of the budget, excluding travel and reimbursable expenses of district officers and chairmen. Must be thoroughly documented by statement of cash receipts and disbursements. (Offset by receipts under account 120. See supplementary Schedule A)
- 360 **District Meetings and Conferences:** To cover all expenditures related to the conduct of district meetings and conferences by the district administration, excluding travel costs and expenses of participation. (Offset by receipts under account 130). Must be thoroughly documented by statement of cash receipts and disbursements for each event. (See supplementary Schedule B)
- 370 **Oratorical Contests:** To cover cost of conducting all zone and district oratorical contests, trophies and costs relative to care and feeding of

contestants. Each event must be thoroughly documented by statement of cash receipts and disbursements. (Offset by receipts under account 140. See supplementary Schedule C)

- 373** **Youth Clubs:** To cover the costs of promoting and conducting the J.O.O.I. convention and program.
- 380** **Junior Golf Championships:** To cover the cost of conducting all Junior Golf events sponsored by the district, including expenses necessary to cover the costs of the winners and qualifiers to the finals. Must be documented by statement of cash receipts and disbursements. (See supplementary Schedule D)
- 390** **Essay Contests:** To cover those costs necessitated through the conduct of the Essay Contest in accordance with the guidelines established by Optimist International. Must be documented by statement of cash receipts and disbursements. (See supplementary Schedule E)
- 400** **Badges of Office (Lapel Insignia):** To cover the cost of badges of office for all district officers.
- 410** **Awards:** To cover cost of authorized awards, such as plaques, trophies and certificates, presented to clubs and members within the framework of the official district awards programs. Does not include oratorical contest awards or gifts to other individuals.
- 420** **Review and Bank:** To cover cost of annual review and bank service charges. A blanket bond furnished by Optimist International covers the bonding of those charged with the responsibility of handling district funds.
- 430** **Telephone:** To cover costs of long distance communications required in the conduct of district administration business.
- 440** **Complimentary Supplies:** To cover cost of gifts of complimentary supplies to new clubs for which the district administration may be reimbursed if cost is wholly or partially borne by sponsor clubs. Usually, partially offset by receipts in account 170.
- 450** **Gifts:** To cover the cost of authorized gifts and mementos to special guests.
- 460** **Cash Transfer:** To cover the cost (including amounts invested at interest) transferred to the new administration at year-end.
- 470** **Miscellaneous:** To cover all expense items not properly chargeable to other accounts. Must be documented by itemized schedule of such expenditures.
- 480** **Previous Administration Expenses:** To cover authorized expenses incurred by previous administration, which will be paid by new

administration.

International Convention

- 500** **Governor**: To cover reimbursement for authorized expenses of the governor incurred in attending the annual convention of Optimist International within the limitations of the budget and available funds.
- 510** **Lieutenant Governors**: To cover reimbursement for authorized expenses of the lieutenant governors incurred in attending the annual convention of Optimist International within the limitations of the budget and available funds.
- 540** **Secretary-Treasurer**: To cover reimbursement for authorized expenses of the secretary-treasurer incurred in attending the annual convention of Optimist International within the limitations of the budget and policy. If reimbursement also applies to secretary-treasurer-designate, add sub-account.
- 550** **Governor-Designate**: To cover reimbursement for authorized expenses of the governor-designate incurred in attending the annual convention of Optimist International within the limitations of the budget and available funds.
- 560** **District Headquarters Room**: To cover cost of rental of room to serve as district headquarters and hospitality room at International convention not chargeable to accounts 500 through 550.