Treasurer’s Report — _____ Board

For the meeting on: _____ **Figures as of:** _____ **Prepared by:** _____

1. Cash

Account	Balance	Change since last report
Operating	_____	_____
Savings / reserve	_____	_____
Restricted (grants, endowment, designated funds)	_____	_____
Total	_____	_____

Months of operating expenses covered by unrestricted cash: _____

2. Year to date against budget

	Budget YTD	Actual YTD	Difference	Note
Income	_____	_____	_____	_____
Expenses	_____	_____	_____	_____
Net	_____	_____	_____	_____

Anything more than 10% off budget, explained in one line: _____

3. Restricted money

Grants or gifts with conditions, what they may be spent on, and what is left: _____

4. Filings and payments due before the next meeting

- ☐ IRS Form 990 / 990-EZ / 990-N (due the 15th day of the 5th month after year end): _____
- ☐ State annual report / charity report: _____
- ☐ Payroll taxes, insurance renewals, loan covenants: _____

5. Review or audit

Last review / audit: _____ Required this year? [ ] No [ ] Review [ ] Audit — because: _____

6. Questions for the board

1. _____
2. _____

Board action requested: [ ] Accept the report [ ] Approve: _____

State notes

- **Maine:** Whether you need reviewed or audited statements in Maine can depend on your charitable license, grant makers, lenders and bylaws. Check with the licensing office and your accountant rather than assume.
- **New Hampshire:** With the Charitable Trusts Unit's annual report (RSA 7:28): at $500,000 or more of revenue, gains and other support, attach your latest GAAP financial statement; at $2,000,000 or more, an audited GAAP statement.
- **Massachusetts:** With Form PC (since November 20, 2024): over $500,000 needs a CPA review report (or an audit); over $1,000,000 needs an audited financial statement.

Sources

- RSA 7:28 (charitable trust registration and annual reports; GAAP statements at $500,000; audit at $2,000,000) — https://www.gc.nh.gov/rsa/html/I/7/7-28.htm
- M.G.L. c. 12, § 8F (public charity annual report; fees; audit and review thresholds) — https://www.mass.gov/info-details/mass-general-laws-c12-ss-8f
- MA AGO: Frequently Asked Questions about Charitable Organizations — https://www.mass.gov/info-details/frequently-asked-questions-about-charitable-organizations
- IRS: Annual exempt organization return: Due date — https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-due-date

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