

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T			
1	TOASTMASTERS INTERNATIONAL																		Page 1 of 4				
2	YEAR END AUDIT REPORT - DISTRICT NO.																		28				
3	Due at WHQ by August 31, 2009																						
4	<u>THE JUNE TREASURER REPORT MUST BE COMPLETED PRIOR TO OPENING THIS FORM</u>																						
5	FOR THE PERIOD JULY 1, 2008 - JUNE 30, 2009																						
6																							
7																							
8	I.	FUNDS AVAILABLE																					
9		Acct.#	A.																	ACTUAL	BUDGET	(OVER) UNDER VARIANCE	
10		120		Balance in district reserve account at WHQ on July 1, 2008																	14,446.98	14,446.98	-
11		100		Reconciled balance in district local bank account(s) on July 1, 2008																	9,769.75	9,769.75	-
12				TOTAL BEGINNING BALANCE																	24,216.73	24,216.73	-
13																							
14			B.	ESTIMATED NEW FUNDS AVAILABLE - INCOME:																			
15		400		Add : Membership income from World Headquarters																	28,312.63	26,113.17	(2,199.46)
16																							
17			C.	OTHER INCOME:																			
18		410		Fall conference net income																	713.71	795.00	81.29
19		430		Spring convention net income																	(1,007.65)	(1,585.00)	(577.35)
20		480		Interest																	-	-	-
21		490		Other: =W:\Documents\District 28\2008 - 2009 Financial Forms\Monthly T																	743.00	800.00	57.00
22				=W:\Documents\District 28\2008 - 2009 Financial Forms\Monthly Treasurers Report																	624.90	N/A	N/A
23				Adj. to FYE08																	(15.00)	N/A	N/A
24																							
25				Total other income																	1,058.96	10.00	(1,048.96)
26																							
27				TOTAL FUNDS AVAILABLE (A plus B plus C)																	53,588.32	50,339.90	(3,248.42)
28																							
29	II.	EXPENSES:																					
30		600	A.	Marketing																	3,255.19	9,165.00	5,909.81
31		610	B.	Communications and public relations																	203.57	1,300.00	1,096.43
32		620	C.	Education and training																	2,530.38	3,550.00	1,019.62
33		630	D.	Speech contests																	4,276.72	4,250.00	(26.72)
34		640	E.	Administration																	3,231.64	4,600.00	1,368.36
35		650	F.	Travel																	10,061.98	12,930.00	2,868.02
36		700	G.	Other																	-	1,000.00	1,000.00
37				TOTAL EXPENSES																	23,559.48	36,795.00	13,235.52
38																							
39	III.	570		LEADERSHIP INSTITUTE																	6,362.43	6,550.00	187.57
40																							
41	IV.	DISTRICT STORE:																					
42		450	1.	Sales																	6,546.39	4,000.00	(2,546.39)
43		551	2.	Purchases from WHQ																	(6,616.54)	(4,300.00)	2,316.54
44		559	3.	Other store expenses																	(126.22)	(50.00)	76.22
45				DISTRICT STORE INCOME (LOS), NET																	(196.37)	(350.00)	(153.63)
46																							
47	V.	200		OUTSTANDING BILLS / OBLIGATIONS (Line 8 from page 2)																	-	N/A	-
48																							
49	VI.	NET FUNDS AVAILABLE AT JUNE 30, 2009 (D - E - F + G + H)																		23,470.04	6,644.90	(16,825.14)	

**TOASTMASTERS INTERNATIONAL
YEAR END AUDIT REPORT - DISTRICT NO.
FOR THE PERIOD JULY 1, 2008 - JUNE 30, 2009**

V. DISTRICT FUNDS ANALYSIS (District share of membership fees)

	ACTUAL
1. Balance in District Reserve Account at World Headquarters on July 1, 2008	14,446.98
2. Add: Membership income from WHQ	28,312.63
3. SUB TOTAL	42,759.61
4. DEDUCT: Funds requests from WHQ during July 1 to June 30	(8,500.00)
DEDUCT: Purchases from WHQ during July 1 to June 30	(10,929.50)
5. District reserve account Balance on June 30, 2009 (line 3 minus line 4) (This figure must agree with the district reserve statement at June 30, cell O14)	23,330.11

ANALYSIS OF CASH BALANCE AS OF June 30, 2009

6. Reconciled balance in district local bank account(s) June 30, 2009 (Includes funds in any division, area or other accounts)	139.93
7. ADD: Balance in district reserve account at World Headquarters (line 5 above)	23,330.11
8. DEDUCT: Unpaid bills / obligations at June 30 (INPUT NEGATIVE NUMBER)	
TOTAL CASH AVAILABLE (agrees with page 1, Section VI, line I)	23,470.04

TOASTMASTERS INTERNATIONAL, INC.
YEAR END AUDIT REPORT - DISTRICT NO.
FOR THE PERIOD JULY 1, 2008 - JUNE 30, 2009

Following is a brief description/explanation of the actual expenses as compared to what was budgeted. Any variance, positive or negative requires an explanation of what caused the variance. The white rows are not password protected. Users may adjust the white area as necessary by adjusting the row height. Alternatively, a separate sheet may be used. **Each section of this narrative page must be completed in order for this report to be considered complete and counted as received by WHQ.**

Funds available (Section I)

Negative TCF register balance due to multiple checks written in July but dated in June to correctly recognize expenses for FYE09; however, at no time were checks written in excess of bank balance.

Net loss for year of \$46.39 after adjusting for FYE2010 charges.

Marketing (Section II, A)

Marketing utilized at 36% of budget due largely to emphasis on grass-roots type club building activities without large-scale expenses (e.g. billboards, periodical ads, etc.).

Communications and public relations (Section II, B)

Negative charges to lines 611 and 614 in June reflect the voiding of checks outstanding in excess of 365 days. Communications budget was minimal due to increased utilization of electronic delivery formats.

Education and training (Section II, C)

DEC Training expense of \$699.51 was paid in June for FYE2010. Education and Training utilization was 71% of budget.

Speech contests (Section II, D)

Expenses were 101% of budget which is a nominal amount considering the addition of areas and the increase in trophy pricing.

Administration (Section II, E)

Administrative expenses were 70% of budgeted amount. Line 645 contains DEC room and meal charges that were offset by \$743.00 in donations included in line 490(4).

Travel (Section II, F)

All travel categories were at or under budget with two exceptions noted in the June Treasurer's Report.

Other (Section II, G)

No "other" expenses were incurred.

INSTRUCTIONS:

1. Print out entire Year End Audit 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 along with June monthly treasurer report
Any one of the following methods is acceptable:
 - * Scan and email to kvangunst@toastmasters.org
 - * Fax to 949-858-1207
 - * Mail to:
Toastmasters International
Attn: Volunteer Support Services
P.O. Box 9052
Mission Viejo, CA 92690
 4. Due at WHQ by August 31, 2009
- NOTE:** Electronic signatures are not acceptable

VI. CERTIFICATION

District:

1. We, the undersigned members of the audit committee, have examined the records of district 28 for the twelve months from July 1, 2008 to June 30, 2009 and believe that this report properly reflects the operation for that period.

Dated this 25 day of August, 2009

Marilyn J. Albee
Chairman

Cher F. Kravall
Member

Ken Heister
Member

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 twelve months ending June 30, 2009 have been reported to the audit committee for inclusion in Section V. of this audit. We further certify that there are no other outstanding district obligations incurred for the period July 1 2008 to June 30, 2009

Dated this 31st day of August, 2009

Lynn P. Overstreet
District Governor (for the year audited)

Richard Schuman
District Treasurer (for the year audited)

