

District 28
Balance Sheet (in USD)
07/01/2013 Through 09/30/2013

	<u>Actual</u>
Assets	
Current Assets	
Cash and Cash Equivalents	<u>56,008.95</u>
Prepaid Expenses	<u>963.00</u>
Total Current Assets	<u>56,971.95</u>
Total Assets	<u>\$ 56,971.95</u>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	<u>2,216.32</u>
Deferred Revenue	<u>2,167.83</u>
Total Current Liabilities	<u>4,384.15</u>
Total Liabilities	<u>4,384.15</u>
Stockholders Equity	
Net Assets	<u>44,495.80</u>
Net Income (Loss)	8,092.00
Total Stockholders Equity	<u>52,587.80</u>
Total Liabilities and Equity	<u>\$ 56,971.95</u>

District 28
Treasurer's Report (Actual vs. Budget GL Detail) (in USD)

Month Ending 09/30/2013			07/01/2013 Through 09/30/2013		
Actual	Budget	Variance	Actual	Budget	Variance
District Revenue					
Membership Revenue					
11,895.00	10,669.00	1,226.00	12,571.50	11,706.00	865.50
11,895.00	10,669.00	1,226.00	12,571.50	11,706.00	865.50
Total Membership Revenue					
Conference Revenue					
Registration & Tickets					
Registration - Member					
0.00	0.00	0.00	(60.00)	0.00	(60.00)
0.00	0.00	0.00	(60.00)	0.00	(60.00)
0.00	0.00	0.00	(60.00)	0.00	(60.00)
0.00	0.00	0.00	(60.00)	0.00	(60.00)
11,895.00	10,669.00	1,226.00	12,511.50	11,706.00	805.50
Total District Revenue					
District Expenses					
TLI Expenses					
0.00	0.00	0.00	(600.00)	300.00	(900.00)
0.00	0.00	0.00	0.00	675.00	(675.00)
0.00	0.00	0.00	543.42	0.00	543.42
0.00	0.00	0.00	(56.58)	975.00	(1,031.58)
Total TLI Expenses					
District Store Expenses					
0.00	0.00	0.00	75.00	0.00	75.00
0.00	0.00	0.00	75.00	0.00	75.00
Total District Store Expenses					
Marketing Expense					
Building New Clubs					
0.00	20.00	(20.00)	0.00	60.00	(60.00)
0.00	15.00	(15.00)	0.00	45.00	(45.00)
0.00	35.00	(35.00)	0.00	105.00	(105.00)
Total Building New Clubs					
Membership Growth					
0.00	250.00	(250.00)	0.00	250.00	(250.00)
(963.00)	0.00	(963.00)	0.00	0.00	0.00
0.00	350.00	(350.00)	760.21	350.00	410.21
0.00	0.00	0.00	0.00	760.00	(760.00)
(963.00)	600.00	(1,563.00)	760.21	1,360.00	(599.79)
Total Membership Growth					
Club Coaches					
0.00	25.00	(25.00)	0.00	25.00	(25.00)
0.00	15.00	(15.00)	0.00	15.00	(15.00)
0.00	40.00	(40.00)	0.00	40.00	(40.00)
Total Club Coaches					
Rebuilding					
0.00	30.00	(30.00)	0.00	60.00	(60.00)
0.00	15.00	(15.00)	0.00	45.00	(45.00)
0.00	45.00	(45.00)	0.00	105.00	(105.00)
Total Rebuilding					
Other					
0.00	25.00	(25.00)	0.00	75.00	(75.00)
0.00	950.00	(950.00)	0.00	950.00	(950.00)
0.00	975.00	(975.00)	0.00	1,025.00	(1,025.00)
(963.00)	1,695.00	(2,658.00)	760.21	2,635.00	(1,874.79)
Total Marketing Expense					
Communications & PR Expenses					
0.00	100.00	(100.00)	0.00	100.00	(100.00)
50.00	50.00	0.00	150.00	150.00	0.00
0.00	50.00	(50.00)	0.00	65.00	(65.00)
50.00	200.00	(150.00)	150.00	315.00	(165.00)
Total Communications & PR Expenses					
Education & Training Expense					
Training Division & Area Governors					
0.00	0.00	0.00	0.00	200.00	(200.00)
75.00	90.00	(15.00)	490.00	465.00	25.00
15.65	200.00	(184.35)	15.65	550.00	(534.35)
456.11	450.00	6.11	1,294.36	1,440.00	(145.64)
546.76	740.00	(193.24)	1,800.01	2,655.00	(854.99)
546.76	740.00	(193.24)	1,800.01	2,655.00	(854.99)
Total Training Division & Area Governors					
Total Education & Training Expense					
Speech Contest Expenses					

District 28
Treasurer's Report (Actual vs. Budget GL Detail) (in USD)

Month Ending 09/30/2013			07/01/2013 Through 09/30/2013			
Actual	Budget	Variance		Actual	Budget	Variance
0.00	50.00	(50.00)	7006-000000 - Educational Materials	0.00	50.00	(50.00)
0.00	0.00	0.00	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)	602.10	975.00	(372.90)
0.00	50.00	(50.00)	Total Speech Contest Expenses	602.10	1,025.00	(422.90)
			Administration Expenses			
0.00	0.00	0.00	7004-000000 - Badges & Pins	399.31	450.00	(50.69)
0.00	25.00	(25.00)	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)	0.00	25.00	(25.00)
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	0.00	500.00	(500.00)
75.00	90.00	(15.00)	7014-000000 - Room Rental Event Expense	105.00	120.00	(15.00)
0.00	25.00	(25.00)	7030-000000 - Photocopying Expense	0.00	25.00	(25.00)
0.00	5.00	(5.00)	7044-000000 - Postage & Shipping Expense	0.00	35.00	(35.00)
0.00	0.00	0.00	7070-000000 - Bank Charges & Credit Card Fee Expense	4.06	0.00	4.06
165.93	340.00	(174.07)	7078-000000 - Food Expense	230.39	465.00	(234.61)
240.93	485.00	(244.07)	Total Administration Expenses	738.76	1,620.00	(881.24)
			Travel Expense			
			District Governor			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	0.00	135.00	(135.00)
0.00	0.00	0.00	7058-000000 - Lodging Expense	0.00	570.00	(570.00)
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	0.00	50.00	(50.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	0.00	25.00	(25.00)
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	60.00	(60.00)
0.00	0.00	0.00	Total District Governor	0.00	840.00	(840.00)
			LGET			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	0.00	135.00	(135.00)
0.00	0.00	0.00	7058-000000 - Lodging Expense	0.00	615.00	(615.00)
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	0.00	50.00	(50.00)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	0.00	25.00	(25.00)
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	180.00	(180.00)
0.00	0.00	0.00	Total LGET	0.00	1,005.00	(1,005.00)
			LGM			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	0.00	135.00	(135.00)
0.00	0.00	0.00	7058-000000 - Lodging Expense	0.00	770.00	(770.00)
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	180.00	(180.00)
0.00	0.00	0.00	Total LGM	0.00	1,085.00	(1,085.00)
			Division Governor			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	100.00	300.00	(200.00)
0.00	0.00	0.00	Total Division Governor	100.00	300.00	(200.00)
			Area Governor			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	125.00	450.00	(325.00)
0.00	0.00	0.00	7066-000000 - Transportation - Rail Expense	125.00	0.00	125.00
0.00	0.00	0.00	Total Area Governor	250.00	450.00	(200.00)
			IPDG			
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	0.00	600.00	(600.00)
0.00	0.00	0.00	Total IPDG	0.00	600.00	(600.00)
0.00	0.00	0.00	Total Travel Expense	350.00	4,280.00	(3,930.00)
(125.31)	3,170.00	(3,295.31)	Total District Expenses	4,419.50	13,505.00	(9,085.50)
12,020.31	7,499.00	4,521.31	Total Net Income	8,092.00	(1,799.00)	9,891.00

In the following white cells, include a brief narrative (description/explanation) of the monthly income, revenues and expenses associated with each category of the Treasurer's Report. Explain if the monthly activities aligned or did not align with the district budget and the District Success Plan. A separate sheet may be used. For each of the four Quarter Reports, **all sections of this narrative page must be completed in order for the report to be accepted by World Headquarters.** The questions in the boxes are to help you formulate narratives. Delete the questions, and replace them with your narratives.

Membership Revenue

Membership Revenue is running above budget. This is due to the budget being based on slow membership growth last year, combined with a strong emphasis on getting membership renewals done on time. We also have had a good start with new clubs chartering which is bringing more membership payments. We have several membership growth initiatives we are working on, but they are still being developed.

Conference Net Income/(Loss)

The fall conference is budgeted to break even. As we use accrual accounting nothing is hitting the books through September (the fall conference is in November). We are watching expenses carefully to date. Where possible, we are ordering non-perishable supplies for both conferences now to gain better economies of scale.

Fundraising Net Income/(Loss)

We have not had any fundraising events outside the conference. We will have a fundraising event associated with the Ryan Avery session, but that has been set up as a December Event and so will not show up until the end of December.

TLI Net Income/(Loss)

There were no TLI events this month. There were two small TLI events during the quarter during July.

District Store Net Income/(Loss)

The District Store has not been in operation during this quarter.

Other Revenue

There was no other Revenue opportunities this quarter.

In the following white cells, include a brief narrative (description/explanation) of the monthly income, revenues and expenses associated with each category of the Treasurer's Report. Explain if the monthly activities aligned or did not align with the district budget and the District Success Plan. A separate sheet may be used. For each of the four Quarter Reports, **all sections of this narrative page must be completed in order for the report to be accepted by World Headquarters.** The questions in the boxes are to help you formulate narratives. Delete the questions, and replace them with your narratives.

Marketing

The Ryan Avery expenses were recategorized from a Marketing Expense to Travel, and moved from an August expense to a December Event.

Communications and Public Relations

The expense in this area was for our email distribution list management. This covers the weekly distribution of our membership newsletter.

Education and Training

The emphasis in September was on continuing training Division and Area Governors. This was a make-up session completing the training that started in July.

Speech contests

The focus of the speech contests during September was the the Area Contests. The District did provide trophies for the Area and District contests, which were paid for in August. We did budget a minimal amount to help offset Area Governor contest runovers, but this was not needed.

Administration

The DEC met during September and the expenses were in line with expectables.

Travel

There was no travel expenses paid in September. The trio's expenses for the conference was covered earlier in the quarter, and most DEC members wait until later in the year to submit their club travel expenses.

Other Expenses

There were no other costs.

INSTRUCTIONS:

1. Complete all sections on the Narrative tab.
2. Fill in the white cells below with the appropriate information and print out this page.
3. Obtain related signature below. **Electronic signatures are not acceptable.**
4. Distribute monthly reports per Toastmasters International protocol 8.4, to the district governor and lieutenant governors within 30 days after the end of the month.
5. **Quarter reports due to World Headquarters:**
 - * September Report: **October 31**
 - * December (Audit) Report: **February 15**
 - * March Report: **April 30**
 - * June (Audit) Report: **August 31**
6. Submit approved narratives and certification page to World Headquarters by email or fax:
 - * Scan and email the PDF to **DistrictFinancialReports@toastmasters.org**
 - * Or fax to (949) 589-3456

NOTE: This certification form must be complete for the report to be accepted by World Headquarters. Reserve funds will not be released until World Headquarters receives the completed report.

In Base Currency	USD
Monthly Net Income/(Loss)	<u>12,020.31</u>
Year to Date Net Income/(Loss)	<u>8,092.00</u>
Total Available Funds	<u>46,255.95</u>

1. We, the undersigned, certify that all district financial records have been made available to the audit committee for inspection and that any bills or other outstanding obligations for the 2013-201 term have been reported to the audit committee and included in accruals section of this audit. We further certify that there are no other outstanding district obligations incurred for the 2013-20 term.

Dated this 30 day of Oct, 2013

District governor (for the year audited)

Brian D. Spasby

District treasurer (for the year audited)

Complete only for the Mid-year Report and Year-end Report:

2. We, the undersigned members of the Audit Committee, have examined the records of District 28 for the 2013-201 term in accordance with the Audit Committee Guidelines* and believe that this report properly reflects the operation for that term.

Dated this _____ day of _____

Chairman

Member

Member

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

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