



**TOASTMASTERS INTERNATIONAL
YEAR END AUDIT REPORT - DISTRICT NO.**

Due at WHQ by August 31, 2009

**THE JUNE TREASURER REPORT MUST BE COMPLETED PRIOR TO OPENING THIS FORM
FOR THE PERIOD JULY 1, 2008 - JUNE 30, 2009**

I. FUNDS AVAILABLE		<u>ACTUAL</u>	<u>BUDGET</u>	<u>(OVER) UNDER VARIANCE</u>
Acct#	A. BEGINNING BALANCES:			
120	Balance in district reserve account at WHQ on July 1, 2008	32,296.13	32,296.13	-
100	Reconciled balance in district local bank account(s) on July 1, 2008	973.59	973.59	-
	TOTAL BEGINNING BALANCE	33,269.72 A	33,269.72 A	- A
	B. ESTIMATED NEW FUNDS AVAILABLE - INCOME:			
400	Add: Membership income from World Headquarters	42,623.61 B	39,953.68 B	(2,670.13) B
	C. OTHER INCOME:			
410	Fall conference net income	(2,246.20)	1,373.00	3,619.20
430	Spring convention net income	588.03	2,175.00	1,586.97
480	Interest	67.73	40.00	(47.73)
490	Other Donation from Toastmaster	68.00	N/A	N/A
	0	-	N/A	N/A
	0	500.00	N/A	N/A
	Total other income	(1,072.44) C	3,585.00 C	4,597.44 C
	TOTAL FUNDS AVAILABLE (A plus B plus C)	74,891.09 D	76,811.40 D	1,920.31 D
II. EXPENSES:				
600	A. Marketing	5,260.10	12,740.00	7,479.90
610	B. Communications and public relations	1,898.03	6,800.00	4,901.97
620	C. Education and training	1,525.92	7,250.00	5,724.08
630	D. Speech contests	6,310.62	5,625.00	(2,785.62)
640	E. Administration	6,514.72	5,612.00	(202.72)
650	F. Travel	18,063.53	20,465.00	2,431.47
700	G. Other	1,986.79	3,500.00	1,513.21
	TOTAL EXPENSES	43,059.71 E	62,122.00 E	19,062.29 E
III. 570 LEADERSHIP INSTITUTE		2,694.97 F	6,200.00 F	3,305.03 F
IV. DISTRICT STORE:				
450	1. Sales	2,817.50	2,000.00	(817.50)
551	2. Purchases from WHQ	(3,327.75)	(500.00)	2,827.75
559	3. Other store expenses	(10.00)	-	10.00
	DISTRICT STORE INCOME (LOS), NET	2,374.72 G	1,500.00 G	(874.72) G
V. 200 OUTSTANDING BILLS / OBLIGATIONS (Line 8 from page 2)		-	N/A	-
VI. NET FUNDS AVAILABLE AT JUNE 30, 2009	(D - E - F + G + H)	31,311.13 I	9,989.40	(21,321.73)

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

	ACTUAL
1. Balance in District Reserve Account at World Headquarters on July 1, 2008	32,296.13
2. Add: Membership income from WHQ	42,623.81
3. SUB TOTAL	74,919.94
4. DEDUCT: Funds requests from WHQ during July 1 to June 30	(44,000.00)
DEDUCT: Purchases from WHQ during July 1 to June 30	(16,484.82)
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)	14,435.12

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)	13,981.04
7. ADD: Balance in district reserve account at World Headquarters (line 5 above)	14,435.12
8. DEDUCT: Unpaid bills / obligations at June 30 (INPUT NEGATIVE NUMBER)	
TOTAL CASH AVAILABLE (agrees with page 1, Section VI, line I)	28,416.16

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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)

M7 and M14, District Reserve Funds available for beginning and end of month are \$1.15 less than shown on reports because of a \$1.15 credit from TI in October, 2008. June 30, 2009 - made adjustment to district orders to correct \$1.15 error from October, 2008. Month-to-date and Year-to-date district orders and adjusted so year end total is correct. As of 03/31/09, District 26 has \$49,897.40 in funds available, which is 65% of the 2008-2009 budgeted amount. District 26 reserve account balance is \$17,451.46. In 2008-2009, \$44,000 was transferred to the district's local checking account. The district was charged \$16,484.82 in district orders and received \$42,623.81 in membership income. As of 06/30/09, District 26 local checking account balance is \$13,981.04.

Marketing (Section II, A)

The district has budgeted for \$12,740 in Marketing expenses for 2008-2009, which is 18.6% of the total expense budget. As of 06/30/09, \$5,260.10 is shown for Marketing expenses. Forty-one percent of the budgeted amount has been used.

Communications and public relations (Section II, B)

The district has budgeted for \$6,800 in Communications and PR expenses for 2008-2009, which is 10% of the total expense budget. As of 06/30/09, \$1,898.03 is shown for Communications and PR expenses. Twenty-eight percent of the budgeted amount has been used.

Education and training (Section II, C)

The district has budgeted for \$7,250 in Education and Training expenses for 2008-2009, which is 19.7% of the total expense budget. As of 06/30/09, \$1,525.92 is shown for Education and Training expenses. Twenty-one percent of the budgeted amount has been used.

Speech contests (Section II, D)

The district has budgeted for \$5,525 in Speech Contests expenses for 2008-2009, which is 8.1% of the total expense budget. As of 06/30/09, \$8,310.62 is shown for Speech Contests expenses. The District Governor made an error when calculating the original contest budget and the District Executive Committee approved an increase in the contest budget by \$2,500 increasing the budgeted amount for Speech Contests to \$8,025. The district is still over by \$285.62 due to higher than anticipated expenses.

Administration (Section II, E)

The district has budgeted for \$5,812 in Administration expenses for 2008-2009, which is 8.5% of the total expense budget. As of 06/30/09, \$6,014.72 is shown for Administration expenses. The expenses was slightly over the budgeted amount because of preparation for the following Toastmaster year.

Travel (Section II, F)

The district has budgeted \$20,495 in Travel expenses for 2008-2009, which is 30% of the total budgeted amount and the maximum allowable. As of 06/30/09, \$18,063.53 is shown for Travel expenses. Eighty-eight percent of the budgeted amount has been used. Travel expenses has been reduced in the last six months.

Other (Section II, G)

The districted has budgeted for \$3,500 in Other expenses for 2008-2009, which is 5.1% of the total budgeted amount. As of 06/30/09, \$1,986.79 is shown for Other expenses. Fifty-seven percent of the budgeted amount has been used.

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INSTRUCTIONS:

1. Print out this Year End Audit Report including all tables and certification sheet.
2. Obtain related signatures below. This certification must be complete in order for the report to be considered received by the W&A.
3. Submit approved report to World Headquarters along with this county treasurer report. Any one of the following methods is acceptable:
 - E-mail report to ksingman@worldaudits.org
 - Fax to 848-425-4827
 - Mail to:
 - World Audits International
 - Attn: Volunteer Support Services
 - P.O. Box 8038
 - Madison Heights, MI 48070
4. Due at W&A by August 31, 2009

NOTE: Electronic signatures are not acceptable.

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VI. CERTIFICATION

District:

1. We, the undersigned members of the following office, have examined the records of district 24 for the budget year from July 1, 2008 to June 30, 2009 and believe this report properly reflects the operations for that period.

Dated this 15th day of October, 2009

James P. Smith
 Treasurer

[Signature]
 Member

[Signature]
 Member

NOTE: Any local elected members should be members of the district executive committee (e.g., District governor, or governor, executive past district governor, secretary, treasurer, public relations officer, chairperson, and so on.)

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 outstanding obligations for the budget year ending June 30, 2009 have been reported to the audit committee for inclusion in Section V of this report. We further certify that there has been no change in the district's financial records for the period July 1, 2008 to June 30, 2009.

Dated this 16 day of October, 2009

[Signature]
 District Governor for the year 2009

[Signature]
 District Treasurer for the year 2009

