

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>(12,023.34)</u>
Year to Date Net Income/(Loss)	<u>(1,351.36)</u>
Total Available Funds	<u>12,803.72</u>

1. 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 2017-2018 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 2017-2018 term.

Dated this 29th day of August, 2018

Zackary J. Souza
District Director (for the year audited)

Lena Oselsky
District Finance Manager (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 39 for the 2017-2018 term in accordance with the Audit Committee Guidelines* and believe that this report properly reflects the operation for that term

Dated this 26th day of August 2018

Robert Blymyer
Chairman

Constance Leni
Member

Renee Fink
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 director, program quality director, club growth director, immediate past district director, secretary, finance manager, public relations officer, division directors, area directors)

INSTRUCTIONS:

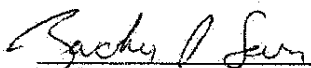
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Dated this 29th day of August 2018

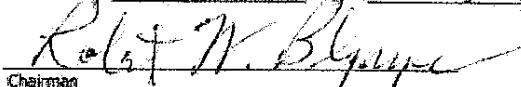

District Director (for the year audited)

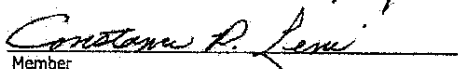

District Finance Manager (for the year audited)

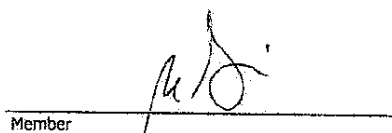
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Dated this 26th day of August 2018


Chairman


Member


Member

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NOTE: Audit committee members cannot be members of the district executive committee (e.g., district director, program quality director, club growth director, immediate past district director, secretary, finance manager, public relations officer, division directors,

Audit Committee Guidelines



District #: 39

Circle one: **Mid-year Audit** or **Year-end Audit**

PROCEDURES TO BE COMPLETED	COMPLETED BY
A. ORGANIZATION	
<p>1. Obtain all supporting documents for the Mid-year or Year-end Treasurer's Report from the district treasurer, and sort the documents in the following manner:</p> <ul style="list-style-type: none"> ▶ Stack #1: Sort Treasurer's Reports, bank statements and district reserve statements into separate groups, organize in chronological order and place in one stack. ▶ Stack #2: Sort all other supporting documents in the order they appear on the Receipt Register and Payment Register. Receipt supporting documents should be placed behind the Receipt Register, and payment supporting documents should be placed behind the Payment Register. 	<p>RLF RLF RLF</p>
B. SUBSTANTIATING TRANSACTIONS	
<p>2. To ensure that all transactions are adequately supported, perform the following procedures:</p> <ul style="list-style-type: none"> ▶ Trace and agree all transactions on the Receipt Register and Payment Register to their respective supporting documentation. ▶ Place a check mark (✓) on the Receipt Register and Payment Register next to each transaction that has supporting documents. The only transactions that should not be check marked are the ones missing supporting documents. ▶ For the transactions missing supporting documents, contact the finance manager and ask if such documents exist. If they do, request copies. 	<p>RLF CPL</p>

PROCEDURES TO BE COMPLETED	COMPLETED BY
C. POLICY REVIEW	
<p>3. To ensure that transactions were executed within the company policies, perform the following procedures:</p> <ul style="list-style-type: none"> ▶ Review all cancelled checks and verify that they were signed by both the district director and finance manager (checks made payable to the district director or finance manager should be signed or approved in writing by the program quality director or the club growth director). ▶ Review all reimbursement requests and verify that they were approved by the district director. Ensure that all expenses on the request have adequate documentation (receipts or other supporting materials). Copies of credit card and/or bank statements are not valid receipts or documentation. ▶ Identify all payments in excess of USD \$500 and verify that each expense was properly approved by the district director and at least the program quality director or the club growth director. Any individual expense in excess of USD \$500 must be authorized in advance; there should be approval included in the supporting documentation and some indication of when the expense was approved (an email approving the expense is acceptable). ▶ Review all Debit Card transactions to ensure that all payments made by the district director were authorized in advance in writing by the finance manager and either the program quality director or the club growth director. Payments made by the finance manager must be authorized in advance by the district director and either the program quality director or the club growth director. ▶ Identify Other District Expenses (gifts, flowers, expressions of sympathy, etc.) to ensure they are not lavish or excessive and that they support the mission of the district. Tokens of appreciation are allowed up to \$25. Donations are not permitted in lieu of flowers or to any charitable fund. ▶ Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure the district director, program quality director, and club growth director were reimbursed for their meals purchased, up to \$30 a day with supporting receipts. (Meal expenses are NOT covered by a per diem.) 	<p>NA CONCUR</p> <p>NA CONCUR</p> <p>NA CONCUR REVIEWED ALL OVER \$500</p> <p>NA CONCUR</p> <p>NA CONCUR</p> <p>CPL</p>


AUDIT COMMITTEE MEMBER SIGNATURE

8/26/18
DATE


AUDIT COMMITTEE MEMBER SIGNATURE

8/26/18
DATE


AUDIT COMMITTEE MEMBER SIGNATURE

8/26/18
DATE

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

We were unable to increase membership and new clubs to meet the original estimate.

Conference Net Income/(Loss)

Are the conference expenses in line with what was budgeted? Yes - we also reduced costs with negotiating with hotel, and reducing non-essential services and other expenses.

Is there any reason to believe the conference may lose money? Prices for hotels and food have increased beyond the budget of the ticket prices, members are able to pay. We had to adjust prices and reduced expenses to make the funds go further.

Were there any unexpected expenses? No

Were there any unexpected revenues? Yes - \$4000 of TLI reenue for winter leadership breakfasts were misallocated as

Fundraising Net Income/(Loss)

What events were held this month? NA

Were these events budgeted? NA

How will the funds be used? NA

Please provide some insight on what may have caused the variance between actual vs. budget? NA

TLI Net Income/(Loss)

How many TLI events were held this month? \$4000 of revenue was misallocated to conference income.

Did any unexpected expenses come up? Yes: We had higher prices for food than we expected.

Did any unexpected revenues come in? Yes: These revenues of \$4k were misallocated to conference revenue.

Please provide some insight on what may have caused the variance between actual vs. budget? Higher prices caused increased expenses and reduced revenues from higher ticket prices.

District Store Net Income/(Loss)

Were there any unexpected expenses? No - We are reducing our inventory of old manuals, and other items.

Were there any unexpected revenues? Yes - \$960 were misallocated to conference revenue.

Please provide some insight on what may have caused the variance between actual vs. budget? Misallocation of funds, and no need to purchase inventory.

Other Revenue

Were there any unexpected revenues? Yes - \$161 of unexpected revenue was received from conference in a previous Toastmasters Fiscal Year. There was a paypal ticket sale challenged by a customer, who then withdrew their protest to the expense. It took over 6 months for the investigation to be found in our favor from PayPal.

Please provide some insight on what may have caused the variance between actual vs. budget? We didn't expect the expense.

Marketing

What is the main focus for your district this month? Membership Growth and New Clubs

What events were held this month? TM Branded merchandise (Trophies, gift certificates, etc.) were provided to members & clubs for achievement.

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? Our incentives are based on

performance, and since members/clubs must achieve measurable goals, they have to complete a process to receive recognition.

Communications and Public Relations

What is the main focus for your district this month? Email communication, website, social media

What events were held this month? Newsletters and other communications sent, website paments and upgrades, survey monkey, etc.

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? We were planning to purchase

video software and camera equipment to meet TT's speech contest video guidelines. We chose not to move forward until 2019/10.

Education and Training

What is the main focus for your district this month? Club officer training, Pathways Training, Club & membership building training for officers and district officer, district officer training.

What events were held this month? Club officer training, district officer training, Pathways training online/face-to-face, Retention & Club building training.

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? We didn't know what to expect.

Speech contests

What is the main focus for your district this month? Reduce the cost of trophies and other expenses for contests

What events were held this month? The District hosted 100 speech contests this year.

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? We expected to charge for onlive contest videos, but the revenue projections were not there, and we chose to not purchase the software or offer the service.

Administration

What is the main focus for your district this month? Business meetings, DEC meetings, Council meetings, food & printing

What events were held this month? We hosted 7 DEC and 2 council meetings. We adjusted and hosted 4 DEC meetings online to prepare the district to have onlne DEC meetings.

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? Online DEC meetings allowed the district to reduce expenses on room rental, food and printing.

Travel

What is the main focus for your district this month? TRIO & IPDD convention training, TRIO Travel to outlying divisions for training and business, club retention and growth training by TRIO and key staff

What events were reimbursed for this month?

Were there any unexpected expenses? No

Please provide some insight on what may have caused the variance between actual vs. budget? We had more virtual trainings and DFC meetings, and we saved the district money.

Other Expenses

Were there any unexpected expenses? We put our pathways training expenses in OTHER initially, as we didn't know how to allocate. We adjusted and placed these expenses in Education & Training

Why do they not fit in the other categories? We placed Pathways training expenses in other in July 2017 BEFORE we created a budget and allocated expenses to Education & Training.

Please provide some insight on what may have caused the variance between actual vs. budget? We didn't know what to do at the time we were forming the budget.

District 39
Profit & Loss (Actual vs. Budget Summary) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018		
Actual	Budget	Variance	Actual	Budget	Variance
District Revenue			District Revenue		
1,565.64	1,970.00	(404.36)	60,938.19	62,461.00	(1,522.81)
1,156.00	0.00	1,156.00	52,084.56	58,075.00	(5,990.44)
753.71	0.00	753.71	953.71	5,000.00	(4,046.29)
165.00	0.00	165.00	562.87	2,000.00	(1,437.13)
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
0.00	0.00	0.00	161.07	0.00	161.07
<u>3,640.35</u>	<u>1,970.00</u>	<u>1,670.35</u>	<u>114,700.40</u>	<u>129,536.00</u>	<u>(14,835.60)</u>
District Expenses			District Expenses		
10,461.64	0.00	10,461.64	55,888.73	57,400.00	(1,511.27)
871.63	0.00	871.63	6,382.14	5,000.00	1,382.14
0.00	1,000.00	(1,000.00)	21.20	2,000.00	(1,978.80)
868.26	1,290.00	(421.74)	15,594.10	17,657.00	(2,062.90)
0.00	425.00	(425.00)	1,169.48	3,810.00	(2,640.52)
586.23	1,015.00	(428.77)	6,171.30	16,758.00	(10,586.70)
388.43	0.00	388.43	2,630.57	7,243.00	(4,612.43)
767.63	357.00	410.63	4,483.62	6,508.00	(2,024.38)
1,719.87	600.00	1,119.87	22,629.17	23,207.00	(577.83)
0.00	0.00	0.00	1,081.45	0.00	1,081.45
<u>15,663.69</u>	<u>4,687.00</u>	<u>10,976.69</u>	<u>116,051.76</u>	<u>139,583.00</u>	<u>(23,531.24)</u>
<u>(12,023.34)</u>	<u>(2,717.00)</u>	<u>(9,306.34)</u>	<u>(1,351.36)</u>	<u>(10,047.00)</u>	<u>8,695.64</u>
Total Net Income			Total Net Income		

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018		
Actual	Budget	Variance	Actual	Budget	Variance
District Revenue					
Membership Revenue			Membership Revenue		
1,565.64	1,970.00	(404.36)	60,938.19	62,461.00	(1,522.81)
1,565.64	1,970.00	(404.36)	60,938.19	62,461.00	(1,522.81)
Conference Revenue			Conference Revenue		
Registration & Tickets			Registration & Tickets		
Registration - Meal Events			Registration - Meal Events		
0.00	0.00	0.00	0.00	48,775.00	(48,775.00)
0.00	0.00	0.00	0.00	48,775.00	(48,775.00)
Ticket Revenue			Ticket Revenue		
0.00	0.00	0.00	0.00	500.00	(500.00)
0.00	0.00	0.00	0.00	500.00	(500.00)
Registration - Speech Contests			Registration - Speech Contests		
0.00	0.00	0.00	0.00	2,400.00	(2,400.00)
0.00	0.00	0.00	0.00	2,400.00	(2,400.00)
Registration - Training			Registration - Training		
0.00	0.00	0.00	0.00	2,400.00	(2,400.00)
0.00	0.00	0.00	0.00	2,400.00	(2,400.00)
Registration - No Item			Registration - No Item		
1,334.00	0.00	1,334.00	51,517.86	0.00	51,517.86
1,334.00	0.00	1,334.00	51,517.86	0.00	51,517.86
Non Registration			Non Registration		
Non Registration			Non Registration		
0.00	0.00	0.00	17.70	0.00	17.70
0.00	0.00	0.00	0.00	3,000.00	(3,000.00)
0.00	0.00	0.00	1,255.00	4,000.00	(2,745.00)
0.00	0.00	0.00	(28.00)	(600.00)	572.00
(178.00)	0.00	(178.00)	(678.00)	0.00	(678.00)
(178.00)	0.00	(178.00)	566.70	6,400.00	(5,833.30)
(178.00)	0.00	(178.00)	566.70	6,400.00	(5,833.30)
1,156.00	0.00	1,156.00	52,084.56	58,075.00	(5,990.44)
TLI Revenue			TLI Revenue		
Registration & Tickets			Registration & Tickets		
Registration - Meal Events			Registration - Meal Events		
0.00	0.00	0.00	0.00	5,000.00	(5,000.00)
0.00	0.00	0.00	0.00	5,000.00	(5,000.00)
Ticket Revenue			Ticket Revenue		
753.71	0.00	753.71	953.71	0.00	953.71
753.71	0.00	753.71	953.71	0.00	953.71
Total Registration - Meal Events			Total Registration - Meal Events		
753.71	0.00	753.71	953.71	5,000.00	(4,046.29)
Registration - No Item			Registration - No Item		
165.00	0.00	165.00	562.87	2,000.00	(1,437.13)
165.00	0.00	165.00	562.87	2,000.00	(1,437.13)
Speech Contest Revenue			Speech Contest Revenue		
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
Other Revenue			Other Revenue		
0.00	0.00	0.00	161.07	0.00	161.07
0.00	0.00	0.00	161.07	0.00	161.07
3,640.35	1,970.00	1,670.35	114,700.40	129,536.00	(14,835.60)
District Expenses			District Expenses		

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018		
Actual	Budget	Variance	Actual	Budget	Variance
			Conference Expenses		
0.00	0.00	0.00	7004-000000 - Badges & Pins	200.00	(200.00)
0.00	0.00	0.00	7008-000000 - Promotional Materials	400.00	(400.00)
23.79	0.00	23.79	7012-000000 - Supplies & Stationery Expense	400.00	(254.84)
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	500.00	500.00
10,230.46	0.00	10,230.46	7016-000000 - Meal Event Expense	49,209.96	(790.04)
0.00	0.00	0.00	7018-000000 - Decorations Expense	12.62	(987.38)
482.63	0.00	482.63	7020-000000 - Printing Expense	2,587.92	987.92
40.00	0.00	40.00	7022-000000 - Audio Visual Expense	40.00	(360.00)
0.00	0.00	0.00	7030-000000 - Photocopying Expense	299.46	(100.54)
0.00	0.00	0.00	7042-000000 - Outside Contractor Expense	0.00	(1,000.00)
0.00	0.00	0.00	7048-000000 - Equipment Purchase Expense (Less than \$500)	0.00	(200.00)
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	2,532.75	2,532.75
(360.24)	0.00	(360.24)	7070-000000 - Bank Charges & Credit Card Fee Expense	418.48	(781.52)
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	(600.00)
0.00	0.00	0.00	7080-000000 - Gifts & Thank Yous	97.38	97.38
45.00	0.00	45.00	7082-000000 - Incentives	45.00	45.00
10,461.64	0.00	10,461.64	Total Conference Expenses	55,888.73	(1,511.27)
0.00	0.00	0.00	TLI Expenses		
871.63	0.00	871.63	7014-000000 - Room Rental Event Expense	2,239.00	2,239.00
0.00	0.00	0.00	7016-000000 - Meal Event Expense	2,002.96	(2,297.04)
0.00	0.00	0.00	7030-000000 - Photocopying Expense	0.00	(500.00)
0.00	0.00	0.00	7070-000000 - Bank Charges & Credit Card Fee Expense	0.00	(200.00)
0.00	0.00	0.00	7078-000000 - Food Expense	2,140.18	2,140.18
871.63	0.00	871.63	Total TLI Expenses	6,382.14	1,382.14
0.00	1,000.00	(1,000.00)	District Store Expenses		
0.00	1,000.00	(1,000.00)	7002-000000 - Cost of Sales Expense - District Store	21.20	(1,978.80)
			Total District Store Expenses	21.20	(1,978.80)
			Marketing Expense		
			Building New Clubs		
0.00	0.00	0.00	7006-000000 - Educational Materials	142.16	(531.84)
0.00	0.00	0.00	7008-000000 - Promotional Materials	23.50	(576.50)
186.75	0.00	186.75	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)	186.75	186.75
0.00	0.00	0.00	7018-000000 - Decorations Expense	333.37	333.37
0.00	0.00	0.00	7020-000000 - Printing Expense	25.00	25.00
0.00	0.00	0.00	7036-000000 - Advertising Expense	100.00	100.00
100.00	0.00	100.00	7040-000000 - Trade Show Registration Expense	100.00	100.00
0.00	0.00	0.00	7044-000000 - Postage & Shipping Expense	26.05	(599.95)
0.00	900.00	(900.00)	7082-000000 - Incentives	140.00	(2,794.00)
286.75	900.00	(613.25)	Total Building New Clubs	1,076.83	(3,757.17)
			Membership Growth		
0.00	0.00	0.00	7004-000000 - Badges & Pins	0.00	(1,249.00)
0.00	0.00	0.00	7008-000000 - Promotional Materials	0.00	(3,000.00)
0.00	0.00	0.00	7010-000000 - Awards Expense	0.00	(4,569.00)

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018		
Actual	Budget	Variance	Actual	Budget	Variance
					(Trophies, Plaques, Ribbons & Certificates)
0.00	0.00	0.00	15.00	0.00	15.00
					7012-000000 - Supplies & Stationery Expense
0.00	0.00	0.00	56.90	0.00	56.90
0.00	125.00	(125.00)	0.00	375.00	(375.00)
					7036-000000 - Advertising Expense
0.00	0.00	0.00	14.60	0.00	14.60
					7040-000000 - Trade Show Registration Expense
					7044-000000 - Postage & Shipping Expense
0.00	125.00	(125.00)	86.50	9,193.00	(9,106.50)
					Total Membership Growth Club Coaches
0.00	0.00	0.00	0.00	400.00	(400.00)
0.00	0.00	0.00	0.00	500.00	(500.00)
					7006-000000 - Educational Materials
					7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)
0.00	0.00	0.00	0.00	200.00	(200.00)
					7014-000000 - Room Rental Event Expense
0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)
0.00	15.00	(15.00)	89.94	180.00	(90.06)
					7020-000000 - Printing Expense
					7034-000000 - Conference Calls & Webinars Expense
0.00	265.00	(265.00)	89.94	2,280.00	(2,190.06)
					Total Club Coaches Recognition
0.00	0.00	0.00	1,161.76	0.00	1,161.76
521.03	0.00	521.03	2,526.79	600.00	1,926.79
60.48	0.00	60.48	10,635.60	0.00	10,635.60
					7004-000000 - Badges & Pins
					7008-000000 - Promotional Materials
					7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)
0.00	0.00	0.00	16.68	0.00	16.68
					7012-000000 - Supplies & Stationery Expense
0.00	0.00	0.00	0.00	750.00	(750.00)
					7082-000000 - Incentives
581.51	0.00	581.51	14,340.83	1,350.00	12,990.83
868.26	1,290.00	(421.74)	15,594.10	17,657.00	(2,062.90)
					Total Recognition
					Total Marketing Expense
					Communications & PR Expenses
0.00	0.00	0.00	0.00	1,860.00	(1,860.00)
0.00	0.00	0.00	204.96	0.00	204.96
0.00	65.00	(65.00)	796.00	770.00	26.00
0.00	360.00	(360.00)	161.82	880.00	(718.18)
0.00	0.00	0.00	0.00	300.00	(300.00)
					7020-000000 - Printing Expense
0.00	0.00	0.00	6.70	0.00	6.70
					7022-000000 - Audio Visual Expense
0.00	425.00	(425.00)			7024-000000 - Newsletter Expense
					7026-000000 - Website Expense
					7042-000000 - Outside Contractor Expense
					7044-000000 - Postage & Shipping Expense
					Total Communications & PR Expenses
					Education & Training Expense
					Distinguished Clubs
0.00	0.00	0.00	0.00	204.00	(204.00)
0.00	0.00	0.00	0.00	1,751.00	(1,751.00)
					7006-000000 - Educational Materials
					7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)
0.00	0.00	0.00	0.00	1,955.00	(1,955.00)
					Total Distinguished Clubs
					Training Club Officers
0.00	0.00	0.00	19.37	0.00	19.37
0.00	0.00	0.00	43.30	0.00	43.30
					7008-000000 - Promotional Materials
					7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certificates)
0.00	1,000.00	(1,000.00)	1,620.00	2,950.00	(1,330.00)
					7014-000000 - Room Rental Event Expense
0.00	0.00	0.00	29.28	0.00	29.28
					7020-000000 - Printing Expense

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018			
Actual	Budget	Variance		Actual	Budget	Variance
0.00	0.00	0.00	7030-000000 - Photocopying Ex- pense	136.39	0.00	136.39
0.00	0.00	0.00	7080-000000 - Gifts & Thank Yous	15.00	0.00	15.00
0.00	1,000.00	(1,000.00)	Total Training Club Officers	1,863.34	2,950.00	(1,086.66)
			Training Division & Area Governors			
0.00	0.00	0.00	7006-000000 - Educational Materials	0.00	494.00	(494.00)
0.00	0.00	0.00	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Cer- tificates)	0.00	3,395.00	(3,395.00)
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	88.31	138.00	(49.69)
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	0.00	800.00	(800.00)
0.00	0.00	0.00	7016-000000 - Meal Event Expense	725.00	0.00	725.00
0.00	0.00	0.00	7020-000000 - Printing Expense	0.00	563.00	(563.00)
0.00	0.00	0.00	7030-000000 - Photocopying Ex- pense	216.87	0.00	216.87
0.00	0.00	0.00	7078-000000 - Food Expense	181.95	599.00	(417.05)
0.00	0.00	0.00	Total Training Division & Area Governors	1,212.13	5,989.00	(4,776.87)
			Training Areas & Divisions			
72.71	0.00	72.71	7006-000000 - Educational Materials	421.42	0.00	421.42
33.77	0.00	33.77	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Cer- tificates)	33.77	0.00	33.77
410.53	0.00	410.53	7012-000000 - Supplies & Stationery Expense	588.87	0.00	588.87
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	0.00	897.00	(897.00)
69.22	0.00	69.22	7016-000000 - Meal Event Expense	85.20	0.00	85.20
0.00	0.00	0.00	7078-000000 - Food Expense	193.75	30.00	163.75
586.23	0.00	586.23	Total Training Areas & Divisions	1,323.01	927.00	396.01
			Other			
0.00	0.00	0.00	7006-000000 - Educational Materials	124.42	0.00	124.42
0.00	0.00	0.00	7008-000000 - Promotional Materials	108.63	0.00	108.63
0.00	0.00	0.00	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Cer- tificates)	0.00	2,000.00	(2,000.00)
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	21.04	0.00	21.04
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	1,000.00	1,300.00	(300.00)
0.00	0.00	0.00	7020-000000 - Printing Expense	0.00	1,091.00	(1,091.00)
0.00	0.00	0.00	7026-000000 - Website Expense	59.96	0.00	59.96
0.00	0.00	0.00	7030-000000 - Photocopying Ex- pense	198.20	0.00	198.20
0.00	15.00	(15.00)	7034-000000 - Conference Calls & Webinars Expense	0.00	180.00	(180.00)
0.00	0.00	0.00	7044-000000 - Postage & Shipping Expense	260.57	0.00	260.57
0.00	0.00	0.00	7078-000000 - Food Expense	0.00	366.00	(366.00)
0.00	15.00	(15.00)	Total Other	1,772.82	4,937.00	(3,164.18)
586.23	1,015.00	(428.77)	Total Education & Training Expense	6,171.30	16,758.00	(10,586.70)
			Speech Contest Expenses			
0.00	0.00	0.00	7006-000000 - Educational Materials	192.00	0.00	192.00
0.00	0.00	0.00	7010-000000 - Awards Expense (Trophies, Plaques, Ribbons & Certifi- cates)	25.91	2,660.00	(2,634.09)

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018			
Actual	Budget	Variance		Actual	Budget	Variance
24.27	0.00	24.27	7012-000000 - Supplies & Stationery Expense	156.73	240.00	(83.27)
20.00	0.00	20.00	7014-000000 - Room Rental Event Expense	889.96	2,950.00	(2,060.04)
0.00	0.00	0.00	7016-000000 - Meal Event Expense	307.31	0.00	307.31
0.00	0.00	0.00	7018-000000 - Decorations Expense	25.86	0.00	25.86
45.13	0.00	45.13	7020-000000 - Printing Expense	266.46	0.00	266.46
14.00	0.00	14.00	7022-000000 - Audio Visual Expense	14.00	1,270.00	(1,256.00)
0.00	0.00	0.00	7030-000000 - Photocopying Expense	307.21	0.00	307.21
285.03	0.00	285.03	7078-000000 - Food Expense	421.08	123.00	298.08
0.00	0.00	0.00	7080-000000 - Gifts & Thank Yous	24.05	0.00	24.05
388.43	0.00	388.43	Total Speech Contest Expenses	2,630.57	7,243.00	(4,612.43)
			Administration Expenses			
0.00	0.00	0.00	7004-000000 - Badges & Pins	0.00	43.00	(43.00)
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	434.27	47.00	387.27
0.00	0.00	0.00	7014-000000 - Room Rental Event Expense	400.00	100.00	300.00
0.00	0.00	0.00	7020-000000 - Printing Expense	26.15	0.00	26.15
154.97	0.00	154.97	7026-000000 - Website Expense	154.97	0.00	154.97
298.66	100.00	198.66	7030-000000 - Photocopying Expense	768.13	2,187.00	(1,418.87)
0.00	100.00	(100.00)	7044-000000 - Postage & Shipping Expense	176.90	1,445.00	(1,268.10)
0.00	0.00	0.00	7070-000000 - Bank Charges & Credit Card Fee Expense	157.92	0.00	157.92
0.00	0.00	0.00	7078-000000 - Food Expense	504.53	725.00	(220.47)
314.00	157.00	157.00	7088-000000 - Storage Expenses	1,860.75	1,961.00	(100.25)
767.63	357.00	410.63	Total Administration Expenses	4,483.62	6,508.00	(2,024.38)
			Travel Expense			
			District Director			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	200.00	200.00	0.00
0.00	200.00	(200.00)	7058-000000 - Lodging Expense	4,128.70	4,010.00	118.70
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	102.60	103.00	(0.40)
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	144.45	494.00	(349.55)
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	146.89	65.00	81.89
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	26.26	0.00	26.26
0.00	0.00	0.00	7078-000000 - Food Expense	511.37	390.00	121.37
0.00	200.00	(200.00)	Total District Director	5,260.27	5,262.00	(1.73)
			Program Quality Director			
0.00	0.00	0.00	7056-000000 - Convention Registration Fees Expense	0.00	735.00	(735.00)
0.00	200.00	(200.00)	7058-000000 - Lodging Expense	3,367.38	3,752.00	(384.62)
0.00	0.00	0.00	7060-000000 - Transportation - Airfare Expense	0.00	25.00	(25.00)
0.00	0.00	0.00	7062-000000 - Transportation - Mileage Expense	478.83	440.00	38.83
0.00	0.00	0.00	7064-000000 - Transportation - Taxis/Shuttle Expense	31.65	32.00	(0.35)
0.00	0.00	0.00	7068-000000 - Transportation - Other Expense	25.00	0.00	25.00
0.00	0.00	0.00	7078-000000 - Food Expense	364.24	390.00	(25.76)

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018			07/01/2017 Through 06/30/2018		
Actual	Budget	Variance	Actual	Budget	Variance
0.00	200.00	(200.00)	4,267.10	5,374.00	(1,106.90)
0.00	0.00	0.00	735.00	735.00	0.00
0.00	200.00	(200.00)	2,969.63	3,752.00	(782.37)
0.00	0.00	0.00	0.00	1,038.00	(1,038.00)
0.00	0.00	0.00	215.14	292.00	(76.86)
0.00	200.00	(200.00)	3,919.77	5,817.00	(1,897.23)
0.00	0.00	0.00	149.16	125.00	24.16
0.00	0.00	0.00	112.35	0.00	112.35
0.00	0.00	0.00	261.51	125.00	136.51
270.36	0.00	270.36	270.36	250.00	20.36
270.36	0.00	270.36	270.36	250.00	20.36
0.00	0.00	0.00	135.60	125.00	10.60
0.00	0.00	0.00	242.46	0.00	242.46
0.00	0.00	0.00	378.06	125.00	253.06
0.00	0.00	0.00	568.64	250.00	318.64
54.57	0.00	54.57	1,168.94	1,000.00	168.94
0.00	0.00	0.00	11.00	0.00	11.00
54.57	0.00	54.57	1,748.58	1,250.00	498.58
0.00	0.00	0.00	207.00	0.00	207.00
0.00	0.00	0.00	207.00	0.00	207.00
0.00	0.00	0.00	1,262.61	1,263.00	(0.39)
418.96	0.00	418.96	418.96	0.00	418.96
0.00	0.00	0.00	115.56	0.00	115.56
0.00	0.00	0.00	0.00	635.00	(635.00)
418.96	0.00	418.96	1,797.13	1,898.00	(100.87)
0.00	0.00	0.00	298.32	500.00	(201.68)
0.00	0.00	0.00	939.52	706.00	233.52
0.00	0.00	0.00	54.25	0.00	54.25
0.00	0.00	0.00	187.44	200.00	(12.56)
0.00	0.00	0.00	41.80	0.00	41.80
0.00	0.00	0.00	1,521.33	1,406.00	115.33
0.00	0.00	0.00	159.00	0.00	159.00
541.00	0.00	541.00	1,279.16	1,000.00	279.16

District 39
Profit & Loss Statement (Actual vs. Budget GL Detail) (in USD)

Month Ending 06/30/2018				07/01/2017 Through 06/30/2018		
Actual	Budget	Variance		Actual	Budget	Variance
434.98	0.00	434.98	7062-000000 - Transportation - Mileage Expense	1,552.21	700.00	852.21
0.00	0.00	0.00	7078-000000 - Food Expense	7.69	0.00	7.69
975.98	0.00	975.98	Total Other Member	2,998.06	1,700.00	1,298.06
1,719.87	600.00	1,119.87	Total Travel Expense	22,629.17	23,207.00	(577.83)
0.00	0.00	0.00	Other Expenses			
0.00	0.00	0.00	7012-000000 - Supplies & Stationery Expense	385.87	0.00	385.87
0.00	0.00	0.00	7030-000000 - Photocopying Expense	427.02	0.00	427.02
0.00	0.00	0.00	7070-000000 - Bank Charges & Credit Card Fee Expense	268.26	0.00	268.26
0.00	0.00	0.00	7086-000000 - Miscellaneous Expenses	0.30	0.00	0.30
0.00	0.00	0.00	Total Other Expenses	1,081.45	0.00	1,081.45
15,663.69	4,687.00	10,976.69	Total District Expenses	116,051.76	139,583.00	(23,531.24)
(12,023.34)	(2,717.00)	(9,306.34)	Total Net Income	(1,351.36)	(10,047.00)	8,695.64