



# District 86 Toastmasters Meeting

Located in Southwestern and Central Ontario Canada

## Finance Manager's Report

### District 86

Reporting Book:  
As of Date:  
Cost Center:

ACCRUAL  
Feb. 28, 2026  
District 86

<b>Assets</b>	
Current Assets	
Cash and Cash Equivalents	112,921.55
Prepaid Expenses	1,042.35
Total Current Assets	113,963.90
Fixed Assets, Net	
Fixed Assets	3,625.50
Accumulated Depreciation	3,625.50
Total Fixed Assets, Net	0.00
<b>Total Assets</b>	<b>\$ 113,963.90</b>
<b>Liabilities and Equity</b>	
Stockholders Equity	
Cumulative Translation	
Adjustment	5,279.44
Net Assets	76,228.52
Net Income (Loss)	32,455.94
Total Stockholders Equity	113,963.90
<b>Total Liabilities and Equity</b>	<b>\$ 113,963.90</b>

## District 86

### Profit & Loss (Actual vs. Budget Summary) (In CAD)

Reporting Book:

ACCRUAL

As of Date:

Feb. 28, 2026

Cost Center:

District 86

	<u>Actual</u>	<u>Budget</u>
<b>District Revenue</b>		
Membership Revenue	58,960.18	48,186.53
Oct/Nov Event Revenue	3,535.00	6,000.00
Speech Contest Revenue	0.00	3,500.00
<b>Total District Revenue</b>	<b>62,495.18</b>	<b>57,686.53</b>
<b>District Expenses</b>		
Oct/Nov Event Expenses	3,666.86	6,000.00
Recognition	2,159.56	4,990.00
Club Growth	(1,006.71)	3,465.00
Marketing Outside of Toastmasters Expenses	283.95	4,860.00
Public Relations Expense	2,381.74	3,469.86
Education & Training Expense	92.06	1,700.00
Speech Contest Expenses	0.00	3,900.00
Administration Expenses	2,470.53	1,210.70
Food and Meals Expense	672.86	3,110.00
Travel Expense	5,695.48	6,657.00
Lodging Expense	10,392.58	12,580.00
Other Expenses	(67.05)	0.00
Allocation Expenses	3297.38	2,674.64
<b>Total District Expenses</b>	<b>30039.24</b>	<b>54,617.20</b>
<b>Total Net Income</b>	<b>32455.94</b>	<b>3,069.33</b>

## Available Funds

Reporting Book:  
As of Date:  
Cost Center:

ACCRUAL  
Feb. 28, 2026  
District 86

<b>Available Funds</b>	
Cash & District Reserve	
Cash	
Cash - Royal Bank of Canada	65,742.82
Total Cash	65,742.82
District Reserve	47,178.73
Total Cash & District Reserve	112,921.55
Minimum District Reserve Required at Year End	(20,059.91)
<b>Total Available Funds</b>	<b>92,861.64</b>

# Budget Summary



District #: 86  
 Budget Currency: CAD  
 Fiscal Year: 2025-2026

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Membership Dues Allocation	6,149	1,496	21,663	8,003	3,005	1,386	2,020	4,465	22,452	4,032	2,756	2,813	80,240
Conference revenue	-	-	-	-	-	-	-	-	5,340	38,610	3,500	-	47,450
Oct/Nov Event revenue	-	-	-	-	6,000	-	-	-	-	-	-	-	6,000
Fundraising revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Education and Training revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
District store revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Speech contest revenue	-	-	750	1,000	-	-	750	1,000	-	-	-	-	3,500
<b>Total Revenue</b>	<b>6,149</b>	<b>1,496</b>	<b>22,413</b>	<b>9,003</b>	<b>9,005</b>	<b>1,386</b>	<b>2,770</b>	<b>5,465</b>	<b>27,792</b>	<b>42,642</b>	<b>6,256</b>	<b>2,813</b>	<b>137,190</b>
TI Allocation Expense	334	334	334	334	334	334	334	334	334	334	334	334	4,012
Conference expense	-	-	-	-	-	-	-	-	-	-	46,700	-	46,700
Oct/Nov Event expense	-	-	-	-	6,000	-	-	-	-	-	-	-	6,000
Fundraising expense	-	-	-	-	-	-	-	-	-	-	-	-	-
District store expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing Outside Toastmasters expense	400	400	300	3,000	250	-	510	-	1,315	240	150	280	6,845
Recognition expense	-	-	-	2,750	350	-	-	1,600	1,750	500	-	-	7,600
Club Growth expense	-	-	610	685	1,005	240	240	685	885	1,235	1,195	1,490	8,270
Public Relations expense	503	598	293	293	598	293	293	598	293	293	768	2,493	7,317
Education & training expense	-	-	300	700	-	-	700	-	-	-	-	300	2,000
Speech contest expense	-	-	750	1,200	-	-	750	1,200	-	-	-	-	3,900
Administration expense	-	35	1,126	290	-	-	-	-	-	50	3,500	3,100	8,151
Food and Meals expense	-	1,790	-	-	50	650	630	-	-	200	1,350	2,000	6,660
Travel expense	-	4,337	100	600	350	100	1,100	100	600	970	400	300	8,927
Lodging expense	-	8,530	-	-	-	-	4,050	-	-	1,000	-	-	13,580
<b>Total Expenses</b>	<b>1,237</b>	<b>16,034</b>	<b>3,813</b>	<b>9,852</b>	<b>8,938</b>	<b>1,617</b>	<b>8,607</b>	<b>4,518</b>	<b>5,177</b>	<b>4,822</b>	<b>54,398</b>	<b>17,897</b>	<b>136,912</b>
<b>District Net Income/(Loss)</b>	<b>4,912</b>	<b>(14,538)</b>	<b>18,599</b>	<b>(849)</b>	<b>68</b>	<b>(232)</b>	<b>(5,837)</b>	<b>947</b>	<b>22,615</b>	<b>37,819</b>	<b>(48,141)</b>	<b>(15,084)</b>	<b>278</b>

We, the undersigned, certify that this budget and narrative cover estimated receipts and expenditures for the district year. This budget directs the financial resources entrusted to the district toward achieving the district mission and will be presented to the district council for approval at its next meeting.

District Director \_\_\_\_\_ Date \_\_\_\_\_

Program Quality Director \_\_\_\_\_ Date \_\_\_\_\_

Club Growth Director \_\_\_\_\_ Date \_\_\_\_\_

Finance Manager \_\_\_\_\_ Date \_\_\_\_\_

Break even	Revenue	Expense	Net	Policy
Conference	47,450	46,700	750	Meets Policy
Fundraising	-	-	-	Meets Policy
District Store	-	-	-	Meets Policy
<b>Minimum Expense Type</b>		<b>Expense</b>	<b>%</b>	<b>Policy</b>
Marketing Outside Toastmasters		6,845	8.5%	5.0%
<b>Maximum Expense Type</b>		<b>Expense</b>	<b>%</b>	<b>Policy</b>
Education and Training		2,000	2.5%	15.0%
Marketing Outside Toastmasters		6,845	8.5%	10.0%
Club Growth		8,270	10.3%	15.0%
Public Relations		7,317	9.1%	10.0%
Recognition		14,590	18.1%	20.0%
Travel		8,927	11.1%	25.0%
Lodging		13,580	16.9%	15.0%
Food and Meals		6,660	8.3%	15.0%
Speech Contest		400	0.5%	5.0%
Administration		8,151	10.2%	10.0%
<b>Total Membership Dues</b>		<b>80,240</b>	<b>100.0%</b>	

One of the expense categories is over the policy max. Please review and adjust appropriately.

## Notes Re Finances

- There are a few adjustments still to be done for the end of February, but they are minor in amounts.
- The District Reserve Statements have been reconciled as of February 28, 2026.
- Area and Division Directors are reminded to submit their expenses on Concur including receipts with travel at .68 per kilometer.

Cynthia Ayres, DTM

Finance Manager 2025-2026

District 86