



2015-16 BUDGET COVER PAGE

LONG FORM-USE IF TOTAL INCOME IS MORE THAN \$50,000

The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2015.
* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____

COMPLETION OF COVER PAGE IS
MANDATORY

| Refer to the 2014-15 Budget Instructions for important information to complete the COVER PAGE and SCHEDULES A/B/C. | COPY amounts from the 2014-15 INCOME / EXPENSE REGISTERS (to date) | COPY amounts from last year's 2014-15 BUDGET (proposed) | PROPOSE amounts (estimate by referring to amounts in columns at left) | CALCULATE and explain significant increases or decreases |
|--|--|---|---|--|
| INCOME | PRIOR YEAR 10/1/14 - __/__/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES <small>APPROVED BUDGET minus PRIORBUDGET</small> |
| BANK INTEREST | | | | |
| COLLECTIONS FOR MEMBER MEETINGS | | | | |
| CSEA DELEGATE REIMBURSEMENTS | | | | |
| CSEA DUES & AGENCY SHOP REBATES-use worksheet on SCHED (A) | | | | |
| CSEA NEGOTIATION REIMBURSEMENTS | | | | |
| EXPENSE REIMBURSEMENTS | | | | |
| OTHER CHARGEABLE INCOME - provide detail on SCHED (A) | | | | |
| Subtotal CHARGEABLE Income: | | | | |
| NONCHARGEABLE INCOME: | | | | |
| COLLECTIONS FOR MEMBER BENEFITS | | | | |
| COLLECTIONS FOR SOCIAL EVENTS (Gross Income) | | | | |
| OTHER NONCHARGEABLE INCOME - provide detail on SCHED (A) | | | | |
| Subtotal NONCHARGEABLE Income*: | | | | |
| Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income = TOTAL INCOME: | | | | |

| EXPENSES | PRIOR YEAR 10/1/14 - __/__/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES <small>APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET</small> |
|--|--|---------------------------------|--------------------------------|---|
| COMMITTEES - use worksheet on SCHED (B) | | | | |
| CSEA DELEGATES CONVENTION | | | | |
| CSEA WORKSHOPS/EDUCATION - use worksheet on SCHED (B) | | | | |
| EQUIPMENT - use worksheet on SCHED (B) | | | | |
| EXECUTIVE BOARD MEETINGS | | | | |
| HONORARIUMS - Detail MUST be provided on SCHED (B) | | | | |
| MEMBER MEETINGS | | | | |
| NEGOTIATIONS EXPENSES | | | | |
| OFFICERS' EXPENSE - use worksheet on SCHED (B) | | | | |
| POSTAGE & SHIPPING | | | | |
| PRINTING & PUBLICATIONS | | | | |
| PROFESSIONAL FEES | | | | |
| REGION DUES | | | | |
| RENT & UTILITIES - use worksheet on SCHED (B) | | | | |
| SALARY & BENEFITS - Detail MUST be provided on SCHED (C) | | | | |
| SUPPLIES | | | | |
| TELEPHONE / WEBSITE | | | | |
| UNIT REBATES | | | | |
| OTHER CHARGEABLE EXPENSES - provide detail on SCHED (A) | | | | |
| Subtotal CHARGEABLE Expenses: | | | | |
| NONCHARGEABLE EXPENSES: | | | | |
| AFL-CIO EVENTS / AFSCME EVENTS | | | | |
| CLUW / LCLAA / PAW EVENTS | | | | |
| COALITION OF BLACK TRADE UNIONIST (CBTU) EVENTS | | | | |
| NYS BLACK & PUERTO RICAN CAUCUS | | | | |
| OTHER NON-CSEA EVENTS - provide detail on SCHED (A) | | | | |
| MEMBER BENEFITS | | | | |
| RETIREE DUES (for first year) | | | | |
| SCHOLARSHIPS | | | | |
| SOCIAL EVENTS (Gross Expense) | | | | |
| OTHER NONCHARGEABLE EXPENSES-provide detail on SCHED (A) | | | | |
| Subtotal NONCHARGEABLE Expenses*: | | | | |
| Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses = TOTAL EXPENSES*: | | | | |

| | | | | |
|---|--|--|--|--|
| TOTAL INCOME <small>minus</small> TOTAL EXPENSES = NET INCREASE / (NET DECREASE): | | | | |
|---|--|--|--|--|

* IMPORTANT: NET NONCHARGEABLE EXPENSES PROPOSED IN APPROVED 2015-16 BUDGET COLUMN ▲ CANNOT EXCEED 27%.

If the net NONCHARGEABLE EXPENSES proposed EXCEEDS 0.27 (OR 27%) of TOTAL EXPENSES the APPROVED 2015-16 BUDGET column MUST BE CORRECTED before the 2015-16 BUDGET can be presented for approval by the Local / Unit Executive Board.
(Refer to the Budget Instructions for information on calculating the net nonchargeable expenses percentage.)

BUDGET COMMITTEE CHAIRPERSON: _____ The above 2015-16 BUDGET COVER PAGE, together with the 2015-16 SCHEDULES A, B & C (attached) has been APPROVED by the SIGNATURE: _____ Local/Unit Executive Board at a meeting held on _____ (DATE). PRINT NAME: _____ Attested by: _____

LOCAL / UNIT SECRETARY'S SIGNATURE



2015-16 BUDGET
SCHEDULE (A)

LONG FORM-USE IF TOTAL INCOME IS MORE THAN \$50,000

The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2015. * UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: LOCAL/UNIT NAME:

COMPLETION OF SCHEDULE (A) IS MANDATORY

CSEA DUES & AGENCY SHOP REBATES WORKSHEET

Complete the following information and calculate the amount that should* be entered on the CSEA DUES & AGENCY SHOP REBATES line in the APPROVED 2015-16 BUDGET column on the COVER PAGE.

Table with 3 columns: Rebate Type, Sign, Amount. Rows include 2014 FINAL REBATE, 2015 JUNE ADVANCE REBATE, and TOTAL REBATES RECEIVED IN PAST FISCAL YEAR.

ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand and enter that amount here and on the COVER PAGE in the 2015-16 BUDGET column:

PROPOSED CSEA DUES & AGENCY SHOP REBATES \$ [] *

For example: If the TOTAL REBATES RECEIVED calculated above is \$83,918 round it down to \$83,000.

* If there are factors that would affect the TOTAL REBATES RECEIVED then ADJUST the PROPOSED CSEA DUES & AGENCY SHOP REBATES amount further. For example: If the TOTAL REBATES RECEIVED was \$83,918 but membership is expected to drop 5%, round the PROPOSED CSEA DUES & AGENCY SHOP REBATES down further to \$79,000 instead of \$83,000.

Use the space below to provide REQUIRED EXPLANATIONS as indicated:

APPROVED 2015-16 BUDGET column - OTHER INCOME / OTHER EXPENSES

If there are amounts PROPOSED on the OTHER CHARGEABLE INCOME, OTHER NONCHARGEABLE INCOME, OTHER CHARGEABLE EXPENSES, and/or OTHER NONCHARGEABLE EXPENSES lines on the COVER PAGE or on the 'Other Elected Officers' line under HONORARIUMS on SCHEDULE (B) you MUST PROVIDE EXPLANATIONS OF THESE AMOUNTS BELOW.

Multiple empty horizontal lines for providing explanations.

CHANGES

If there are NOTABLE changes between the APPROVED 2015-16 BUDGET column and the PRIOR YEAR 2014-15 BUDGET column you MUST PROVIDE EXPLANATIONS FOR THESE DIFFERENCES BELOW.

Multiple empty horizontal lines for providing explanations of changes.

ADDITIONAL INFORMATION

Use the space below to provide any additional information for the APPROVED 2015-16 ANNUAL BUDGET column.

Multiple empty horizontal lines for providing additional information.



2015-16 BUDGET SCHEDULE (B)

LONG FORM-USE IF TOTAL INCOME IS MORE THAN \$50,000

The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2015.
* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____

COMPLETION OF SCHEDULE (B) IS
MANDATORY

COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.

The total of all honorariums listed below in the APPROVED 2015-16 BUDGET column **MUST EQUAL** the amount proposed on the COVER PAGE for HONORARIUMS - the budget cannot be accepted if these amounts do not agree. (If honorariums are not paid enter 'N/A')

| HONORARIUMS: APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____(DATE). | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|---|--|---------------------------------|--------------------------------|--|
| President | | | | |
| Vice President | | | | |
| Secretary | | | | |
| Treasurer | | | | |
| Other Elected Officers - provide detail on SCHED (A) | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |

In accordance with the *Local/Unit Constitutions*, the establishment of any honorarium or change in the amount of any existing honorarium **MUST BE APPROVED PRIOR TO NOVEMBER 1st** in the year preceding an election and **SHALL NOT TAKE EFFECT UNTIL AFTER** the intervening election has occurred. Additionally, a copy of the resolution by the Local/Unit Executive Board continuing, changing or creating any honoraria for the elected officers **must be provided to the CSEA Statewide Treasurer on or before November 1st** of the year preceding an election.

Use the tables below to assist in estimating the amounts to propose on the COVER PAGE for each of these expenses:

| COMMITTEES: | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|--|--|---------------------------------|--------------------------------|--|
| Audit / Budget | | | | |
| Election | | | | |
| Health & Safety | | | | |
| Membership | | | | |
| Political & Legislative Action | | | | |
| Other Appointed Committees - provide detail on SCHED (A) | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |

| CSEA WORKSHOPS/EDUCATION: (DO NOT INCLUDE CSEA DELEGATE CONVENTION COSTS) | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|--|--|---------------------------------|--------------------------------|--|
| CSEA Region Conferences / Meetings | | | | |
| CSEA Safety & Health Workshop | | | | |
| CSEA Spring Workshop | | | | |
| CSEA Statewide Women's Conference | | | | |
| Other CSEA Events - provide detail on SCHED (A) | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |

| OFFICERS' EXPENSE: | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|--|--|---------------------------------|--------------------------------|--|
| President | | | | |
| Vice President | | | | |
| Secretary | | | | |
| Treasurer | | | | |
| Other Elected Officers - provide detail on SCHED (A) | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |

| RENT & UTILITIES: (DO NOT INCLUDE TELEPHONE / WEBSITE COSTS) | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|---|--|---------------------------------|--------------------------------|--|
| Electricity | | | | |
| Heat | | | | |
| Rent | | | | |
| Other - provide detail on SCHED (A) | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |

| EQUIPMENT: PURCHASED and/or LEASED (INCLUDE MAINTENANCE COSTS) (Provide descriptions on lines below and use SCHED A if more space needed.) | PRIOR YEAR 10/1/14 - ___/___/15 ACTUAL | PRIOR YEAR 2014-15 BUDGET | APPROVED 2015-16 BUDGET* | CHANGES APPROVED 2015-16 BUDGET minus PRIOR YEAR 2014-15 BUDGET |
|--|--|---------------------------------|--------------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| TOTAL: MUST ENTER ON COVER PAGE | | | | |



2015-16 ANNUAL BUDGET

SCHEDULE (C)

LONG FORM - USE IF LOCAL/UNIT HAS EMPLOYEES

The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2015.
* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____

COMPLETION OF SCHEDULE (C) IS MANDATORY FOR A LOCAL/UNIT WITH EMPLOYEES - IF NOT APPLICABLE WRITE 'N/A' ACROSS FORM.

2015-16 SALARIES, BENEFITS AND PAYROLL TAXES

Local / Unit IRS Employer Id Number (EIN): _____

Local / Unit State Unemployment ID Number: _____

| APPROVED 2015-16 BUDGET: | NAME: | NAME: | NAME: | NAME: | NAME: | NAME: | TOTALS: |
|---------------------------------|--------|--------|--------|--------|--------|--------|----------------|
| | TITLE: | TITLE: | TITLE: | TITLE: | TITLE: | TITLE: | |
| Salary | | | | | | | |
| Social Security | | | | | | | |
| Federal Unemployment | | | | | | | |
| State Unemployment | | | | | | | |
| Workers' Compensation | | | | | | | |
| Disability | | | | | | | |
| Health Insurance | | | | | | | |
| Retirement | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| TOTALS: | | | | | | | |

NOTE: If you have more than SIX employees, please attach additional sheets.

The GRAND TOTAL must equal the SALARY & BENEFITS line on the 2015-16 BUDGET column on the COVER PAGE.

ADDITIONAL COMMENTS OR INFORMATION



2014-15 FINANCIAL REPORT

For Fiscal Year Ended: September 30, 2015

LONG FORM-USE IF TOTAL INCOME IS MORE THAN \$50,000

The FINANCIAL REPORT must be filed with the CSEA Statewide* Treasurer BY JANUARY 1, 2016. *UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____ EIN: _____

Refer to the 2015 FINANCIAL REPORT INSTRUCTIONS (on reverse side) for guidance to complete this report.

OPENING BALANCE (ALL bank accounts) AS OF 10/1/2014:

Must be the same as CLOSING BALANCE at 9/30/2014 reported on the 2013-14 FINANCIAL REPORT.

ALL INCOME RECEIVED DURING FISCAL YEAR

| | | |
|--|--|---|
| BANK INTEREST | | 4 |
| COLLECTIONS FOR MEMBER MEETINGS | | 2 |
| CSEA DELEGATE REIMBURSEMENTS | | 2 |
| CSEA DUES & AGENCY SHOP REBATES | | 3 |
| CSEA NEGOTIATION REIMBURSEMENTS | | 2 |
| EXPENSE REIMBURSEMENTS | | 8 |
| OTHER CHARGEABLE INCOME - attach detail | | 8 |
| Subtotal CHARGEABLE Income: | | |
| NONCHARGEABLE INCOME: | | |
| COLLECTIONS FOR MEMBER BENEFITS | | 8 |
| COLLECTIONS FOR SOCIAL EVENTS (Gross Income) | | 8 |
| OTHER NONCHARGEABLE INCOME - attach detail | | 8 |
| Subtotal NONCHARGEABLE Income: | | |
| Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income = TOTAL INCOME: | | 9 |

19 & 22(A) 25(A) 27(A)

Enter the amounts onto the corresponding Form 990-EZ lines (shown in this right-most column) for the 2012 IRS Form 990-EZ.

IMPORTANT: A FORM 990, 990-EZ or 990-N MUST BE FILED WITH THE IRS BY FEBRUARY 15, 2016. If TOTAL INCOME is normally equal to or less than \$50,000 an e-Postcard Form 990-N can be filed. If TOTAL INCOME is normally more than \$50,000 a Form 990-EZ or 990 MUST be filed instead. This LONG FORM will facilitate proper completion of an IRS Form 990-EZ or 990. Detailed instructions are provided in November with the CSEA Annual Financial Reporting mailing.

ALL EXPENSES INCURRED DURING FISCAL YEAR

| | | |
|--|--|------------------|
| COMMITTEES | | 16 |
| CSEA DELEGATES CONVENTION | | 16 |
| CSEA WORKSHOPS/EDUCATION | | 16 |
| EQUIPMENT | | 16 |
| EXECUTIVE BOARD MEETINGS | | 16 |
| HONORARIUMS | | 16 & Part IV (c) |
| MEMBER MEETINGS | | 16 |
| NEGOTIATIONS EXPENSES | | 16 |
| OFFICERS' EXPENSE | | 16 |
| POSTAGE & SHIPPING | | 15 |
| PRINTING & PUBLICATIONS | | 15 |
| PROFESSIONAL FEES | | 13 |
| REGION DUES | | 16 |
| RENT & UTILITIES | | 14 |
| SALARY & BENEFITS | | 12 |
| SUPPLIES | | 16 |
| TELEPHONE / WEBSITE | | 16 |
| UNIT REBATES | | 16 |
| OTHER CHARGEABLE EXPENSES - attach detail | | 16 |
| Subtotal CHARGEABLE Expenses: | | |
| NONCHARGEABLE EXPENSES: | | |
| AFL-CIO EVENTS / AFSCME EVENTS | | 16 |
| CLUW / LCLAA / PAW EVENTS | | 16 |
| COALITION OF BLACK TRADE UNIONIST (CBTU) EVENTS | | 16 |
| NYS BLACK & PUERTO RICAN CAUCUS | | 16 |
| OTHER NON-CSEA EVENTS - attach detail | | 16 |
| MEMBER BENEFITS | | 11 |
| RETIREE DUES (for first year) | | 12 |
| SCHOLARSHIPS | | 10 |
| SOCIAL EVENTS (Gross Expense) | | 16 |
| OTHER NONCHARGEABLE EXPENSES - attach detail | | 16 |
| Subtotal NONCHARGEABLE Expenses: | | |
| Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses = TOTAL EXPENSES: | | 17 |

CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2015:

Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.

21 & 22(B) 25(B) 27(B)

Attach the reconciled SEPTEMBER 30, 2015 bank statement(s) of all bank accounts to confirm the closing balance reported above.

IMPORTANT: Nonchargeable activity cannot exceed the amount published annually by the CSEA Statewide Treasurer. For the 2014-15 fiscal year the maximum that could be spent on nonchargeable activity was 29% of total expenses. A detailed explanation must be provided if 'Subtotal NONCHARGEABLE Expenses' minus 'Subtotal NONCHARGEABLE Income' divided by 'TOTAL EXPENSES' reported above exceeds 0.29 (or 29%) and CSEA will advise of further actions.

The above Report prepared by and attested to by: _____ AND _____
SIGNATURES ARE REQUIRED LOCAL / UNIT PRESIDENT'S SIGNATURE / DATE LOCAL / UNIT TREASURER'S SIGNATURE / DATE

2013-14 FINANCIAL REPORT - LONG FORM INSTRUCTIONS

| | |
|---|---|
| PURPOSE | The purpose of the 2014-15 Financial Report is to summarize the financial activity for the 2014-15 fiscal year. The President and Treasurer sign the completed report attesting to the sources of income and the purposes of expenses as well as the resources (funds) available for future activities. |
| SOURCES OF INFORMATION | The financial activity reported comes directly from the INCOME and EXPENSE REGISTERS maintained by the Treasurer for the fiscal year - October 1, 2014 through September 30, 2015. INCOME REGISTERS and EXPENSE REGISTERS should be completed for EACH bank account where union funds are held. For each bank account the INCOME REGISTER(S) should show all funds received (deposits, interest and/or credits) and the EXPENSE REGISTER(S) should show all costs incurred (checks, fees and/or debits) for the entire fiscal year. |
| PREPARATION | Compare the INCOME and EXPENSE registers of each bank account to the corresponding bank statements to ensure all transactions shown on the statements are recorded on the registers. To assist in the year-end reconciliations be certain the CLEARED column on the appropriate register is marked for each transaction (deposit, check, fee, interest, etc.) that appears on the bank statements from October 1, 2014 through ONLY September 30, 2015. If there are several INCOME/EXPENSE registers because either there are many transactions or there are multiple bank accounts you will need to combine the totals of all the INCOME REGISTERS and totals of all the EXPENSE REGISTERS to complete the Annual Financial Report. |
| BANK ACCOUNT RECONCILIATION(S) | <p>A reconciled balance is the actual amount of money available at a specific point in time (ALWAYS SEPTEMBER 30th for all CSEA subordinates). Each bank account must be reconciled separately. For each bank account, using the bank statement that ends <u>on or after September 30, 2015</u>, find the bank balance <u>at or before September 30, 2015</u> and mark this balance (circle, underline or highlight the amount); this is the balance to reconcile to. FOR EXAMPLE: If the bank statement ends on September 30, 2015 you would mark the actual 'ending balance'. However, if the bank statement ended on October 15, 2015 you must find the bank balance as of the latest September date and mark that balance; it may happen to be September 30, 2015 but it could also be an earlier date in September. Banks usually provide a running balance in the date order of transactions or under a heading such as 'Daily Balance'.</p> <p>RECONCILING A CHECKING ACCOUNT: SUBTRACT all outstanding checks from the above marked bank balance as of September 30, 2015. Outstanding checks are those checks that were WRITTEN ON OR BEFORE SEPTEMBER 30, 2015 but were not processed by the bank as of September 30, 2015 - they should be the checks that don't have a mark in the CLEARED column on the EXPENSE REGISTERS for that account. This reconciled checking account balance should agree with the checkbook register balance for that account as of September 30, 2015. RECONCILING A SAVINGS ACCOUNTS: The reconciled balance of a savings account is ALWAYS the same as the above marked bank balance as of September 30, 2015; there should never be outstanding transactions with a savings account.</p> |
| COMPLETION OF THE ANNUAL FINANCIAL REPORT | <ol style="list-style-type: none"> 1. The 2013-14 Financial Report is connected to the 2014-15 Annual Financial Report because the CLOSING BALANCE reported last year at 9/30/2014 is REQUIRED to be used as the OPENING BALANCE reported this year at 10/1/2014. Enter the 9/30/2014 reported closing balance amount on the OPENING BALANCE line of this report. 2. Complete the Income lines by <u>copying</u> the totals from the matching columns on <u>all the INCOME REGISTER(S) combined</u>. Add all the Income lines together and enter the TOTAL INCOME. 3. Complete the Expense lines by <u>copying</u> the totals from the matching columns on <u>all the EXPENSE REGISTER(S) combined</u>. Add all the Expense lines together and enter the TOTAL EXPENSES. 4. Add together the RECONCILED balances from ALL the bank accounts to get the total amount of funds available for spending on 9/30/2015. Enter this amount on the CLOSING BALANCE line of this report. CSEA requests a copy of the 9/30/2015 reconciled bank statement(s) for all accounts to confirm the CLOSING BALANCE reported. 5. Verify that the report balances properly - the OPENING BALANCE <u>plus</u> the TOTAL INCOME <u>minus</u> the TOTAL EXPENSES <u>must equal</u> the CLOSING BALANCE. If the report does not balance the error(s) must be found and corrected before the Financial Report can be accepted by CSEA. Discrepancies may be considered if a REASONABLE written opinion is provided as to why the report is out of balance <u>and</u> the Audit Committee Chairperson initials the opinion indicating the Audit Committee is aware of the discrepancy. |
| NONCHARGABLE COMPLIANCE | <p>CSEA is required by legal mandates to analyze our expenditures annually and determine the percent of chargeable and nonchargeable expenses. CSEA takes the position that if a similar analysis was done for each Region, Local and Unit, the percent of chargeable dollars would be at least as great as that of CSEA Local 1000. To maintain the validity of that position, CSEA Regions, Locals and Units must budget for expenditures (and thereby record actual expenditures) for chargeable purposes that equals or exceeds the percent established by the CSEA Statewide Treasurer each year. For the 2014-15 fiscal year the chargeable spending should have equaled or exceeded 71% and therefore nonchargeable spending was limited to 29% of the Region/Local/Unit's total expenditures as published.</p> <p>TO VERIFY COMPLIANCE: Subtract the 'Subtotal NONCHARGABLE Income' from the 'Subtotal NONCHARGEABLE Expenses' amount to get 'Net NONCHARGEABLE Expenses' and then divide this 'Net NONCHARGEABLE Expenses' by the 'TOTAL EXPENSES' reported. Multiply the result by 100 to get the percentage of total expenses that were actually spent on nonchargeable expenses during the 2014-15 fiscal year. A detailed written explanation must be provided with this report for any <u>nonchargeable spending that exceeded 29% and CSEA will advise of further actions.</u></p> |
| IMPORTANT IRS INFORMATION | <p>All CSEA Regions / Locals / Units are considered 501(c)(5) organizations exempt from federal income tax HOWEVER to maintain that exemption an annual information return (series 990 return) MUST BE FILED WITH THE IRS (via certified mail or electronically) BY FEBRUARY 15th each year. (Form 990 or 990-EZ filers may request an extension of time by filing a Form 8868 with the IRS via certified mail or electronically BY FEBRUARY 15th instead.) If an organization does not file a required return or files late significant monetary penalties may be assessed by the IRS and if an organization does not file as required for three consecutive years the tax-exempt status may be revoked. The type of return to file depends on the normal annual gross receipts and gross receipts are defined by the IRS as the total amount the organization received from all sources during its fiscal year without subtracting any costs or expenses.</p> <p>IF GROSS RECEIPTS (TOTAL INCOME) IS NORMALLY EQUAL TO OR LESS THAN \$50,000 file the 990-N, Electronic Notice (e-Postcard) found only online at http://epostcard.form990.org. There are no printed forms for this return however instructions are on CSEA's website www.csealocal1000.org under Officer Resources.</p> <p>IF GROSS RECEIPTS (TOTAL INCOME) IS NORMALLY MORE THAN \$50,000 file the 990-EZ or 990. The 2013-15 FINANCIAL REPORT - LONG FORM has a column at the right side with the line numbers that correspond to specific lines on the 2014 IRS Form 990-EZ. (If you are required to file a full IRS Form 990 CSEA cannot provide the specific lines that correspond to the Form 990 however, in general, the lines are similar to those on the Form 990-EZ. Be certain to obtain the services of an accounting professional to assist in the proper completion of the complex Form 990.) Once you have completed the 2014-15 FINANCIAL REPORT - LONG FORM and ensure it is correct (verify the report balances correctly as explained above - #5 in 'COMPLETION OF THE ANNUAL FINANCIAL REPORT' section), copy the amounts onto the corresponding line on the 2014 IRS Form 990-EZ. Be certain the figures are copied correctly and that ALL the amounts are included.</p> <p>VERIFY the IRS Form 990-EZ is correct by making certain lines 1-8 equal the TOTAL INCOME reported to CSEA on the 2014-15 FINANCIAL REPORT - LONG FORM and lines 10-16 equal the TOTAL EXPENSES reported to CSEA on the 2014-15 FINANCIAL REPORT - LONG FORM. In addition, ensure line 19 - 'Net assets or fund balance at beginning of year' is the same as the OPENING BALANCE reported to CSEA on the LONG FORM and ensure line 21 - 'Net assets or fund balance at end of year' is the same as the CLOSING BALANCE reported to CSEA on the LONG FORM. It is very important that the amounts reported to the IRS are the same as the amounts reported to CSEA on the 2014-15 FINANCIAL REPORT; any inconsistencies must have an explanation provided to CSEA.</p> <p>The 'Annual Required Reporting' information is mailed in November every year. That mailing contains detailed instructions for the IRS Forms 990-N and 990-EZ as well as a blank 2013 IRS Form 990-EZ and 2013 IRS Form 990. In addition, all financial reporting information is posted on the CSEA website at www.cseany.org under Officer Resources.</p> |



2014-15 AUDIT REPORT
 For Fiscal Year Ended: September 30, 2015
 FOR USE BY ALL CSEA LOCALS AND UNITS

The AUDIT REPORT must be filed with the CSEA Statewide* Treasurer BY JANUARY 1, 2016.
 *UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____ EIN: _____

- IMPORTANT:** (1) REVIEW THE INSTRUCTIONS ON THE REVERSE SIDE OF THIS FORM.
 (2) ONLY MEMBERS OF THE AUDIT COMMITTEE MAY COMPLETE THIS REPORT.
 (3) REVIEW THE AUDIT COMMITTEE GUIDE IN THE *FINANCIAL STANDARDS CODE*.

| I - PROCEDURES: Conduct each procedure and enter the percentage of records audited for each. Refer to the example provided below for additional guidance. | PERCENT (%) AUDITED: |
|--|-----------------------------|
| 1. Reviewed monthly bank statements and reconciliations with balances reported. | |
| 2. Compared deposits on bank statements to deposit slips and Income Register. | |
| 3. Compared checks issued with invoices and/or vouchers and examined cancelled checks. | |
| 4. Compared cancelled checks (or images) to entries in check register and Expense Register. | |
| 5. Compared accounting forms to Annual Financial Report for accuracy. | |
| 6. Compared accounting forms to Treasurer's periodic Report(s) to Executive Board. | |
| 7. Other reviews conducted - explain: | |

EXAMPLE - When conducting procedure # 3 above, if the Audit Committee compared ALL the checks issued during the fiscal year to their corresponding invoices and/or vouchers and also examined all the checks for proper signatures and endorsements then enter 100% on line #3. Accordingly, if about HALF of all the checks issued were compared and examined enter 50% or if only a QUARTER were reviewed then enter 25%.

| II - QUESTIONNAIRE: Mark YES or NO after reviewing the Article (located in the CSEA <i>Financial Standards Code</i>) indicated for each question. | YES | NO* |
|---|------------|------------|
| 1. Are the funds held in custody in accordance with Article II? | | |
| 2. Is the Treasurer maintaining the records in accordance with Article III? | | |
| 3. Is the income received, deposited and accounted for in accordance with Article IV? | | |
| 4. Are the procedures for authorizing expenses as outlined in Articles V & VI adhered to? | | |
| 5. Is the actual spending of funds done in accordance with the provisions of Article VII? | | |
| 6. Are the reports (including IRS 990N/990EZ/990) being prepared as required in Article VIII? | | |

*** EXPLANATION(S) FOR ANY 'NO' RESPONSES ABOVE:**

III - MANDATORY REPORT: *(Provide a written statement describing the findings of the audit)*

The Audit Committee is REQUIRED to complete all three sections above and sign the report below.

The above audit was conducted in accordance with the *CSEA Financial Standards Code* Audit Committee Guide by:

| | | |
|----------------------------------|---------------------------|---------------------------|
| _____ CHAIRPERSON'S SIGNATURE | _____ MEMBER SIGNATURE | _____ MEMBER SIGNATURE |
| _____ PRINT NAME | _____ PRINT NAME | _____ PRINT NAME |
| _____ DATE | _____ DATE | _____ DATE |

2013-14 AUDIT REPORT - INSTRUCTIONS

| | |
|-----------------------------|---|
| PURPOSE | An audit of the financial records must be conducted each year to ensure the members funds are being handled in compliance with the <i>Financial Standards Code</i> and applicable <i>Constitution</i> . The purpose of the Annual Audit Report is to provide a written report of the audit findings. |
| COMMITTEE | The President must appoint at least THREE members to serve on the Audit Committee. Under no circumstances may an Officer who served on the Executive Board at any time during the fiscal year being audited be a member of the Audit Committee. The Audit Committee Chairperson must complete, sign and date the Annual Audit Report and at least two other members of the Audit Committee must sign and date the report. The Treasurer and/or President may attend the audit meeting(s) to answer any questions the Audit Committee may have however they are not allowed to complete the audit nor enter any information on the Audit Report. |
| PREPARATION | Each audit committee member should review the <i>Financial Standards Code</i>, <i>Audit Committee Guide</i>. The committee must determine the extent of review of the supporting documentation, or scope, of the audit. In determining the scope of the audit the committee should consider (1) the volume of activity, (2) the level of compliance with the <i>Financial Standards Code</i> and (3) the dollar volume of each transaction. |
| SOURCES OF INFORMATION | The audit committee must have access to all the financial information for the entire fiscal year to ensure compliance with Articles II and III of the <i>Financial Standards Code</i>; this includes (but is not limited to): All bank account statements and reconciliations, deposit receipt slips, cancelled checks (or photocopies of cancelled checks as provided by the bank), checkbook registers and check stubs (or duplicate copies of written checks), savings passbooks (if applicable), income & expense registers for all bank accounts, invoices and travel expense vouchers, minutes of Executive Board and General Membership meetings, Reports to the Executive Board (on the form provided by CSEA or any other means as presented to the Executive Board), the completed Financial Report and Budget for this fiscal year, the previous fiscal year's Audit Report, the most recent IRS return filed with the IRS (the email confirmation if filing a 990-N or the copy of the filed Form 990-EZ or 990 for this fiscal year) as well as, if applicable, the IRS Form 1096 along with MISC 1099's for the last calendar year and any other documents confirming the source and/or purpose of any income or expense during the fiscal year being audited. |
| CONDUCTING THE AUDIT | <p>AT A MINIMUM THE AUDIT COMMITTEE MUST REVIEW:</p> <p>(1) All income received from CSEA, Inc. to ensure compliance with Article IV of the <i>Financial Standard Code</i>. When reviewing income, the amount deposited should agree with the amount recorded on the deposit slip, the entry on the Income Register and the documentation received from the source of the income. The amounts received from CSEA, Inc. normally include rebates and/or advances and, if applicable, delegate reimbursements.</p> <p>(2) The documentation of expenditures that are significant (such as the costs to attend the annual CSEA Convention) and/or frequent (such as honorariums) to ensure compliance with Articles V, VI and VII of the <i>Financial Standards Code</i>. When reviewing expenses, the cancelled check should be examined to ensure the endorsement appears authentic and the amount and payee agree with the checkbook register entry, the entry on the Expense Register and the invoice or travel expense voucher. Honorarium payments should be verified against the resolution on file stating the position and amount.</p> <p>(3) At least four bank statements, one of which is the year-end bank statement, along with their reconciliations to ensure compliance with Article II and IV of the <i>Financial Standards Code</i>. The reconciled year-end balance must agree with the Closing Balance reported on the Financial Report and the reconciled balances of the other three bank statements should agree with the balances reported by the Treasurer to the Executive Board at the Constitutionally required board meetings.</p> <p>(4) The completed Budget, Financial Report and IRS return to ensure timely filing and accuracy in accordance with Article VIII of the <i>Financial Standards Code</i>. The Budget should be reviewed to ensure reasonableness; the Income and Expense Registers should be compared to the Financial Report and the periodic report(s) to the Executive Board to ensure accuracy; the Financial Report should be reviewed for accuracy and the IRS return should be reviewed to ensure it agrees with the Financial Report and was filed on time with the IRS.</p> |
| COMPLETING THE AUDIT REPORT | <p>THE AUDIT REPORT CANNOT BE ACCEPTED UNTIL THE FOLLOWING ARE COMPLETED:</p> <p>PART I - PROCEDURES: The Audit Committee Chairperson <u>must enter the percentage</u> of information reviewed for each of the six procedures listed. For example, for Item 1, if only the four necessary monthly bank statements and reconciliations were reviewed during the audit enter 25% in the Percent % Audited column because four of the twelve bank statements (one quarter or 25%) were reviewed. For Item 2, most will enter 100% because most will verify all deposits made during the entire fiscal year or 100%.</p> <p>PART II - QUESTIONNAIRE: The Audit Committee Chairperson <u>must mark either YES or NO</u> in response to the question asked. Any responses of 'No' must have an explanation provided.</p> <p>PART III - MANDATORY REPORT: The Audit Committee Chairperson <u>must write the findings</u> of the audit; if all is satisfactory then a written statement indicating such must be provided. If there are areas which do not conform to the <i>Financial Standards Code</i> they must be indicated here along with any recommended steps for improvement.</p> <p>SIGNATURES: The Audit Report <u>must be signed</u> by the Audit Committee Chairperson and at least two other members of the Audit Committee. The Report cannot be accepted without the signatures of three members.</p> <p>PRESENTATION & FILING: The Audit Report <u>must be presented</u> to the Region/Local/Unit Executive Board and the Treasurer <u>must file</u> it with the appropriate CSEA Treasurer as part of the required annual filing.</p> |



INCOME REGISTER

(FOR USE WITH CSEA LONG FORMS)

Record all deposits made and interest earned on the lines below. Enter the amount in the AMOUNT column and also in the appropriate INCOME column.
 (An amount may be split between several columns if necessary).
 At the end of the month, quarter and/or fiscal year add up each column.

(CONTINUED ON REVERSE)

LOCAL / UNIT: _____

FISCAL YEAR: _____

BANK ACCOUNT: _____ Use separate registers for each bank account.

| Row # | DATE | SOURCE AND PURPOSE OF INCOME: (Where was income received from and why.) | AMOUNT | CLEARED | BANK INTEREST | COLLECTIONS FOR MEMBER MEETINGS | CSEA DELEGATE REIMBURSEMENTS | CSEA DUES & AGENCY SHOP REBATES | CSEA NEGOTIATION REIMBURSEMENTS | EXPENSE REIMBURSEMENTS |
|-------|------|--|--------|---------|---------------|---------------------------------|------------------------------|---------------------------------|---------------------------------|------------------------|
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| 30 | | TOTALS: | | | | | | | | |



INCOME REGISTER

(FOR USE WITH CSEA LONG FORMS)

(CONTINUED FROM FRONT)

FISCAL YEAR: _____
 BANK ACCOUNT: _____

NON-CHARGEABLE INCOME:

| Row # | OTHER CHARGEABLE INCOME | COLLECTIONS FOR: | | OTHER NON CHARGEABLE INCOME | | | ADDITIONAL INFORMATION |
|-------|-------------------------|------------------|---------------|-----------------------------|--|--|------------------------|
| | | MEMBER BENEFITS | SOCIAL EVENTS | | | | |
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EXPENSE REGISTER

(FOR USE WITH CSEA LONG FORMS)

Record all checks issued and bank charges incurred on the lines below.
 Enter the amount in the AMOUNT column and also in the appropriate EXPENSE column. (An amount may be split between several columns if necessary).
 At the end of the month, quarter and/or fiscal year add up each column.

(CONTINUED ON REVERSE)

LOCAL / UNIT: _____

FISCAL YEAR: _____

BANK ACCOUNT: _____

Use separate registers for each bank account.

| Row # | DATE | CHECK NUMBER | PAYEE | AMOUNT | CLEARED | COMMITTEES | CSEA DELEGATES CONVENTION | CSEA WORKSHOPS/ EDUCATION | EQUIPMENT | EXECUTIVE BOARD MEETINGS | HONORARIUMS | MEMBER MEETINGS | NEGOTIATIONS EXP | OFFICERS' EXPENSE | POSTAGE & SHIPPING | PRINTING & PUBL | PROF. FEES |
|-------|------|--------------|----------------|--------|---------|------------|---------------------------|---------------------------|-----------|--------------------------|-------------|-----------------|------------------|-------------------|--------------------|-----------------|------------|
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| 30 | | | TOTALS: | | | | | | | | | | | | | | |



EXPENSE REGISTER

(FOR USE WITH CSEA LONG FORMS)

(CONTINUED FROM FRONT)

FISCAL YEAR: _____
BANK ACCOUNT: _____

NONCHARGEABLE EXPENSES:

| Row # | REGION DUES | RENT & UTILITIES | SALARY & BENEFITS | SUPPLIES | PHONE / WEBSITE | UNIT REBATES | OTHER CHARGEABLE EXP | AFL/CIO & AFSCME EVENTS | CLUW / LCLAA / PAW | CBTU EVENTS | NYS B&PR CAUCUS | OTHER NON-CSEA EVENTS | MEMBER BENEFITS | RETIREE DUES | SCHOLARSHIPS | SOCIAL EVENTS | OTHER NONCHRGABLE EXP | ADDITIONAL INFORMATION | |
|-------|-------------|------------------|-------------------|----------|-----------------|--------------|----------------------|-------------------------|--------------------|-------------|-----------------|-----------------------|-----------------|--------------|--------------|---------------|-----------------------|------------------------|--|
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REPORT TO EXECUTIVE BOARD

(FOR USE WITH CSEA LONG FORMS)

Details of income and expenses can be provided by attaching copies of INCOME and EXPENSE registers to this report.

LOCAL/UNIT NUMBER: _____ LOCAL / UNIT NAME: _____ Period from _____ to _____

| BALANCE AT START OF PERIOD: \$ | | \$ | |
|--|----------------|--------------|---------------|
| INCOME | | | |
| | CURRENT PERIOD | YEAR-TO-DATE | ANNUAL BUDGET |
| BANK INTEREST | \$ _____ | \$ _____ | \$ _____ |
| COLLECTIONS FOR MEMBER MEETINGS | _____ | _____ | _____ |
| CSEA DELEGATE REIMBURSEMENTS | _____ | _____ | _____ |
| CSEA DUES & AGENCY SHOP REBATES | _____ | _____ | _____ |
| CSEA NEGOTIATION REIMBURSEMENTS | _____ | _____ | _____ |
| EXPENSE REIMBURSEMENTS | _____ | _____ | _____ |
| OTHER CHARGEABLE INCOME | _____ | _____ | _____ |
| Subtotal CHARGEABLE Income: | _____ | _____ | _____ |
| * NONCHARGEABLE INCOME: | | | |
| COLLECTIONS FOR MEMBER BENEFITS | _____ | _____ | _____ |
| COLLECTIONS FOR SOCIAL EVENTS (Gross Income) | _____ | _____ | _____ |
| OTHER NONCHARGEABLE INCOME (list detail) | _____ | _____ | _____ |
| Subtotal NONCHARGEABLE Income: | _____ | _____ | _____ |
| Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income = | | | |
| TOTAL INCOME: \$ | | \$ | \$ |
| EXPENSES | | | |
| | CURRENT PERIOD | YEAR-TO-DATE | ANNUAL BUDGET |
| COMMITTEES | \$ _____ | \$ _____ | \$ _____ |
| CSEA DELEGATES CONVENTION | _____ | _____ | _____ |
| CSEA WORKSHOPS/EDUCATION | _____ | _____ | _____ |
| EQUIPMENT | _____ | _____ | _____ |
| EXECUTIVE BOARD MEETINGS | _____ | _____ | _____ |
| HONORARIUMS | _____ | _____ | _____ |
| MEMBER MEETINGS | _____ | _____ | _____ |
| NEGOTIATIONS EXPENSES | _____ | _____ | _____ |
| OFFICERS' EXPENSE | _____ | _____ | _____ |
| POSTAGE & SHIPPING | _____ | _____ | _____ |
| PRINTING & PUBLICATIONS | _____ | _____ | _____ |
| PROFESSIONAL FEES | _____ | _____ | _____ |
| REGION DUES | _____ | _____ | _____ |
| RENT & UTILITIES | _____ | _____ | _____ |
| SALARY & BENEFITS | _____ | _____ | _____ |
| SUPPLIES | _____ | _____ | _____ |
| TELEPHONE / WEBSITE | _____ | _____ | _____ |
| UNIT REBATES | _____ | _____ | _____ |
| OTHER CHARGEABLE EXPENSES | _____ | _____ | _____ |
| Subtotal CHARGEABLE Expenses: | _____ | _____ | _____ |
| * NONCHARGEABLE EXPENSES: | | | |
| AFL-CIO EVENTS / AFSCME EVENTS | _____ | _____ | _____ |
| CLUW / LCLAA / PAW EVENTS | _____ | _____ | _____ |
| COALITION OF BLACK TRADE UNIONIST (CBTU) EVENTS | _____ | _____ | _____ |
| NYS BLACK & PUERTO RICAN CAUCUS | _____ | _____ | _____ |
| OTHER NON-CSEA EVENTS | _____ | _____ | _____ |
| MEMBER BENEFITS | _____ | _____ | _____ |
| RETIREE DUES (for first year) | _____ | _____ | _____ |
| SCHOLARSHIPS | _____ | _____ | _____ |
| SOCIAL EVENTS (Gross Expense) | _____ | _____ | _____ |
| OTHER NONCHARGEABLE EXPENSES (list detail) | _____ | _____ | _____ |
| Subtotal NONCHARGEABLE Expenses: | _____ | _____ | _____ |
| Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses = | | | |
| TOTAL EXPENSES: \$ | | \$ | \$ |
| BALANCE AT END OF PERIOD: \$ | | \$ | |
| BALANCE AT START OF PERIOD PLUS (+) TOTAL INCOME AND MINUS (-) TOTAL EXPENSES EQUALS (=) BALANCE AT END OF PERIOD. | | | |
| BALANCE AT END OF PERIOD CONSISTS OF: | | | |
| BANK | INTEREST RATE | BALANCE | |
| _____ | _____ | \$ _____ | |
| _____ | _____ | _____ | |
| _____ | _____ | _____ | |
| _____ | _____ | _____ | |
| TOTAL BALANCE: | | \$ _____ | |
| NOTES: | | | |
| _____ | | | |
| _____ | | | |
| TREASURER'S SIGNATURE / DATE | | | |

* NET NONCHARGEABLES (Subtotal NONCHARGEABLE Expenses minus Subtotal NONCHARGEABLE Income divided by TOTAL EXPENSES)

must not exceed the percentage published annually by the Statewide Treasurer.