



# 2022-23 BUDGET COVER PAGE

The approved BUDGET must be filed  
with the CSEA Statewide\* Treasurer  
**BY NOVEMBER 1, 2022**  
\* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_

**COMPLETION OF COVER PAGE IS  
MANDATORY**

Refer to the BUDGET INSTRUCTIONS for important information to complete the COVER PAGE, SCHEDULE (A) and SCHEDULE (B).	FOR INFORMATION PURPOSES	FOR INFORMATION PURPOSES	<b>APPROVED BUDGET</b>	CALCULATE and explain significant increases or decreases
<b>INCOME</b>	CURRENT YTD ACTUAL as of _____ 2022	PRIOR BUDGET 2021-22	<b>ANNUAL BUDGET 2022-23</b>	<b>CHANGES</b> <small>APPROVED BUDGET minus PRIOR BUDGET</small>
BANK INTEREST				
COLLECTIONS FOR MEMBER MEETINGS				
CSEA DELEGATE REIMBURSEMENTS				
CSEA DUES REBATES-use worksheet on SCHED (A)				
CSEA NEGOTIATION REIMBURSEMENTS				
EXPENSE REIMBURSEMENTS				
OTHER CHARGEABLE INCOME - provide detail on SCHED (A)				
<small>Subtotal CHARGEABLE Income:</small>				
NONCHARGEABLE INCOME:				
COLLECTIONS FOR MEMBER BENEFITS				
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)				
OTHER NONCHARGEABLE INCOME - provide detail on SCHED (A)				
<small>Subtotal NONCHARGEABLE Income:</small>				
<b>TOTAL INCOME:</b>				

<b>EXPENSES</b>	CURRENT YTD ACTUAL as of _____ 2022	PRIOR BUDGET 2021-22	<b>APPROVED BUDGET 2022-23</b>	<b>CHANGES</b> <small>APPROVED BUDGET minus PRIOR BUDGET</small>
COMMITTEES - use worksheet on SCHED (B)				
CSEA DELEGATES CONVENTION				
CSEA WORKSHOPS/EDUCATION - use worksheet on SCHED (B)				
EXECUTIVE BOARD MEETINGS				
HONORARIUMS - Detail <b>MUST</b> be provided on SCHED (B)				
MEMBER MEETINGS				
NEGOTIATIONS EXPENSES				
OFFICERS' EXPENSE - use worksheet on SCHED (B)				
REGION DUES				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
OTHER CHARGEABLE EXPENSES - provide detail on SCHED (A)				
<small>Subtotal CHARGEABLE Expenses:</small>				
NONCHARGEABLE EXPENSES:				
MEMBER BENEFITS				
RETIREE DUES (for first year)				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER NONCHARGEABLE EXPENSES-provide detail on SCHED (A)				
<small>Subtotal NONCHARGEABLE Expenses:</small>				
<b>TOTAL EXPENSES:</b>				

**TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES:**   
*If less than \$0 fill out Sched A, 2022-23 Total Funds Available Worksheet*

**IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2022-23 BUDGET COLUMN CANNOT EXCEED 30 %**  
 Calculate the Nonchargeable Activity Percentage using the Worksheet on Schedule (A). If the percentage exceeds .30 (or 30 %) of TOTAL EXPENSES the APPROVED 2022-23 BUDGET must be adjusted before it can be presented for approval of the Region, Local or Unit Executive Board.

BUDGET COMMITTEE CHAIRPERSON:  
 SIGNATURE: \_\_\_\_\_  
 PRINT NAME: \_\_\_\_\_

This 2022-23 BUDGET COVER PAGE, together with SCHEDULES A & B (attached) has been APPROVED by the Local / Unit Executive Board at a meeting held on \_\_\_\_\_ (DATE).

Attested by: \_\_\_\_\_

**LOCAL / UNIT SECRETARY'S SIGNATURE**



# 2022-23 BUDGET

## SCHEDULE (A)

WORKSHEETS AND ADDITIONAL INFO

The approved BUDGET must be filed with the CSEA Statewide\* Treasurer BY NOVEMBER 1, 2022.

\* UNITS file with your LOCAL Treasurer.

COMPLETION OF SCHEDULE (A) IS MANDATORY

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_

### CSEA ANNUAL REBATE INCOME WORKSHEET

Estimate Normal Annual Rebate Income by adding the 2021 Final Rebate to the 2022 Advance Rebate\*

2021 FINAL REBATE

PLUS 2022 ADVANCE REBATE +

EQUALS ANNUAL REBATE INCOME

ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand

APPROVED BUDGET REBATE INCOME

Enter this amount on the Cover Page, Approved Budget Column: Dues Rebate Income

*\*If you did not receive any rebates in 2021-22, or did not receive the 2021 or 2022 Advances, please refer to CSEA's Budget Instructions to determine normal annual rebate income.*

### 2022-23 TOTAL FUNDS AVAILABLE WORKSHEET

Total of All Bank Accounts as of Sep 30, 2022

\$

PLUS Approved Budget Total Income +

\$

MINUS Approved Budget Total Expenses -

\$

EQUALS TOTAL FUNDS AVAILABLE =

\$

Cannot be less than \$0.00

*If Estimated Funds Available are less than \$0.00, the Approved 2022-23 Budget must be adjusted.*

### NONCHARGEABLE WORKSHEET

N/C Expenses

minus

N/C Income

Net N/C Expense

Nonchargeable %

-

=

=

Divided by Total Expenses →

Multiply x 100 for Percentage

*N/C Percentage cannot exceed 30 % for the 2022 - 2023 Fiscal Year*

### EXPLANATION OF OTHER INCOME / OTHER EXPENSES

Provide Description of any Approved Budget Items under the following categories: OTHER Chargeable Income, OTHER Nonchargeable Income, Other Chargeable Expense and Other Nonchargeable Expenses, and Sched B - Honorariums: OTHER Officers.


### CHANGES AND ADDITIONAL INFORMATION

Describe Notable Changes to Current Budget and any additional information.




**2022-23 BUDGET  
SCHEDULE (B)  
WORKSHEETS**

The approved BUDGET must be filed with the CSEA Statewide\* Treasurer **BY NOVEMBER 1, 2022.**  
\* 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 2022-23 BUDGET column **MUST EQUAL** the amount proposed on the COVER PAGE for HONORARIUMS (If honorariums are not paid enter 'N/A').

<b>HONORARIUMS: APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____(DATE).</b>	<b>CURRENT YTD ACTUAL</b> as of _____2022	<b>PRIOR BUDGET</b> 2021-22	<b>APPROVED BUDGET</b> <b>2022-23</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
<b>TOTAL: <u>MUST ENTER ON COVER PAGE</u></b>				

The establishment of any honorarium or change in the amount of an existing honorarium must have been authorized by the Local/Unit's Executive Board, and a copy of the resolution submitted to the CSEA Statewide Treasurer, **on or before November 1st** of the year preceding an election. These changes **SHALL NOT TAKE EFFECT until after the intervening election has occurred.**

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

<b>COMMITTEES:</b>	<b>CURRENT YTD ACTUAL</b> as of _____2022	<b>PRIOR BUDGET</b> 2021-22	<b>APPROVED BUDGET</b> <b>2022-23</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
Audit / Budget				
Election				
Health & Safety				
Membership				
Political & Legislative Action				
Other Appointed Committees - provide detail on SCHED (A)				
<b>TOTAL: <u>MUST ENTER ON COVER PAGE</u></b>				

<b>CSEA WORKSHOPS/EDUCATION:</b> (DO NOT INCLUDE CSEA DELEGATE CONVENTION COSTS)	<b>CURRENT YTD ACTUAL</b> as of _____2022	<b>PRIOR BUDGET</b> 2021-22	<b>APPROVED BUDGET</b> <b>2022-23</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
CSEA Region Conferences / Meetings				
CSEA Safety & Health Workshop				
CSEA Statewide Women's Conference				
Other CSEA Events - provide detail on SCHED (A)				
<b>TOTAL: <u>MUST ENTER ON COVER PAGE</u></b>				

<b>OFFICERS' EXPENSE:</b>	<b>CURRENT YTD ACTUAL</b> as of _____2022	<b>PRIOR BUDGET</b> 2021-22	<b>APPROVED BUDGET</b> <b>2022-23</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
<b>TOTAL: <u>MUST ENTER ON COVER PAGE</u></b>				



# 2021-22 FINANCIAL REPORT

For Fiscal Year Ended: **September 30, 2022**

SHORT FORM-USE ONLY IF TOTAL INCOME IS EQUAL TO OR LESS THAN \$50,000

The FINANCIAL REPORT must be filed with the CSEA Statewide\* Treasurer **BY JANUARY 1, 2023.**  
\*UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_ EIN: \_\_\_\_\_

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

<b>OPENING BALANCE (ALL bank accounts) AS OF 10/1/2021:</b>	
(Must be the same as CLOSING BALANCE at 9/30/2021 reported on the 2020-21 FINANCIAL REPORT.)	

<b>ALL INCOME RECEIVED</b> DURING FISCAL YEAR	BANK INTEREST	
	COLLECTIONS FOR MEMBER MEETINGS	
	CSEA DELEGATE REIMBURSEMENTS	
	CSEA DUES & AGENCY SHOP REBATES	
	CSEA NEGOTIATION REIMBURSEMENTS	
	EXPENSE REIMBURSEMENTS	
	OTHER CHARGEABLE INCOME - attach detail	
	Subtotal CHARGEABLE Income:	
	NONCHARGEABLE INCOME:	
	COLLECTIONS FOR MEMBER BENEFITS	
	COLLECTIONS FOR SOCIAL EVENTS (Gross Income)	
	OTHER NONCHARGEABLE INCOME - attach detail	
	Subtotal NONCHARGEABLE Income:	
	Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income = <b>TOTAL INCOME:</b>	

**IMPORTANT: Short Form filers are required to submit a 990-N e-Postcard to the IRS by FEBRUARY 15, 2023. If TOTAL INCOME is normally greater than \$50,000 use CSEA's Long Form and file an IRS Form 990 or 990-EZ.**

<b>ALL EXPENSES INCURRED</b> DURING FISCAL YEAR	COMMITTEES	
	CSEA DELEGATES CONVENTION	
	CSEA WORKSHOPS/EDUCATION	
	EXECUTIVE BOARD MEETINGS	
	HONORARIUMS	
	MEMBER MEETINGS	
	NEGOTIATIONS EXPENSES	
	OFFICERS' EXPENSE	
	REGION DUES	
	SUPPLIES / POSTAGE / PRINTING / COVID PPE	
	TELEPHONE / WEBSITE	
	OTHER CHARGEABLE EXPENSES - attach detail	
	Subtotal CHARGEABLE Expenses:	
	NONCHARGEABLE EXPENSES:	
	MEMBER BENEFITS	
RETIREE DUES (for first year)		
SCHOLARSHIPS		
SOCIAL EVENTS (Gross Expense)		
OTHER NONCHARGEABLE EXPENSES - attach detail		
Subtotal NONCHARGEABLE Expenses:		
Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses = <b>TOTAL EXPENSES:</b>		

<b>CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2022:</b>	
(Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.)	

**Attach the reconciled SEP 30, 2022 bank statement(s) of all bank accounts to confirm the closing balance above.**

**IMPORTANT:** Nonchargeable spending cannot exceed the annual Statewide Allocation. For the 2021-22 fiscal year the maximum that could be spent on nonchargeable activity was 31% of total expenses. If this amount was exceeded during 2021-22 please attach a detailed explanation. Refer to CSEA's annual Budget mailing for instructions regarding the nonchargeable calculation.

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

SHORT FORM: FINANCIAL REPORT REVISED: May 2021- CSEA



# 2021-22 AUDIT REPORT

For Fiscal Year Ended: **September 30, 2022**

FOR USE BY ALL CSEA LOCALS AND UNITS

The AUDIT REPORT must be filed with the CSEA Statewide\* Treasurer **BY JANUARY 1, 2023**  
\*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*.

<b>I - PROCEDURES:</b> Conduct each procedure and enter the percentage of records audited for each. Refer to the example provided below for additional guidance.	<b>PERCENT (%) AUDITED:</b>
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 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%.

<b>II - QUESTIONNAIRE:</b> Mark YES or NO after reviewing the Article (located in the <i>CSEA Financial Standards Code</i> ) indicated for each question.	<b>YES</b>	<b>NO*</b>
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 990x & DOL LM 3/4) 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



# REPORT TO EXECUTIVE BOARD

(FOR USE WITH CSEA SHORT 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: \$ \_\_\_\_\_ \$ \_\_\_\_\_**

<b>INCOME</b>	CURRENT PERIOD	YEAR-TO-DATE	ANNUAL BUDGET
BANK INTEREST	\$ _____	\$ _____	\$ _____
COLLECTIONS FOR MEMBER MEETINGS	_____	_____	_____
CSEA DELEGATE REIMBURSEMENTS	_____	_____	_____
CSEA DUES REBATES	_____	_____	_____
CSEA NEGOTIATION REIMBURSEMENTS	_____	_____	_____
EXPENSE REIMBURSEMENTS	_____	_____	_____
OTHER CHARGEABLE INCOME	_____	_____	_____
Subtotal CHARGEABLE Income:	_____	_____	_____
<b>* NONCHARGEABLE INCOME:</b>			
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 =	_____	_____	_____
<b>TOTAL INCOME: \$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

<b>EXPENSES</b>	CURRENT PERIOD	YEAR-TO-DATE	ANNUAL BUDGET
COMMITTEES	\$ _____	\$ _____	\$ _____
CSEA DELEGATES CONVENTION	_____	_____	_____
CSEA WORKSHOPS/EDUCATION	_____	_____	_____
EXECUTIVE BOARD MEETINGS	_____	_____	_____
HONORARIUMS	_____	_____	_____
MEMBER MEETINGS	_____	_____	_____
NEGOTIATIONS EXPENSES	_____	_____	_____
OFFICERS' EXPENSE	_____	_____	_____
REGION DUES	_____	_____	_____
SUPPLIES / POSTAGE / PRINTING	_____	_____	_____
TELEPHONE / WEBSITE	_____	_____	_____
OTHER CHARGEABLE EXPENSES	_____	_____	_____
Subtotal CHARGEABLE Expenses:	_____	_____	_____
<b>* NONCHARGEABLE EXPENSES:</b>			
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 =	_____	_____	_____
<b>TOTAL EXPENSES: \$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

**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.



# INCOME REGISTER

(FOR USE WITH CSEA SHORT 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.

LOCAL / UNIT: \_\_\_\_\_

FISCAL YEAR: \_\_\_\_\_

BANK ACCOUNT: \_\_\_\_\_

Use separate registers for each bank account.

Row #	DATE	SOURCE AND PURPOSE OF INCOME: <small>(Where was income received from)</small>	AMOUNT	CLEARED	BANK INTEREST	COLLECTIONS FOR MEMBER MEETINGS	CSEA DELEGATE REIMBURSEMENTS	CSEA DUES REBATES
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30		<b>TOTALS:</b>						



# EXPENSE REGISTER

(FOR USE WITH CSEA SHORT 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 EXPENSES 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.

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	EXECUTIVE BOARD MEETINGS	HONORARIUMS	MEMBER MEETINGS
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
<b>TOTALS:</b>											



