



2024-25 FINANCIAL REPORT

For Fiscal Year Ended: September 30, 2025

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, 2026.

*UNITS file with your LOCAL Treasurer.

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

Refer to the 2024 FINANCIAL REPORT INSTRUCTIONS (on reverse side) for guidance to complete this report.

OPENING BALANCE (ALL bank accounts) AS OF 10/1/2024:			19 & 22(A) 25(A) 27(A)
Must be the same as CLOSING BALANCE at 9/30/24 reported on the 2023-24 FINANCIAL REPORT.			
ALL INCOME RECEIVED DURING FISCAL YEAR	BANK INTEREST		4
	COLLECTIONS FOR MEMBER MEETINGS		2
	CSEA DELEGATE REIMBURSEMENTS		2
	CSEA DUES 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
IMPORTANT: A FORM 990, 990-EZ or 990-N MUST BE FILED WITH THE IRS BY FEBRUARY 15, 2026. 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	BANK FEES		16
	COMMITTEES		16
	CSEA DELEGATES CONVENTION		16
	CSEA WORKSHOPS/EDUCATION/CONFERENCES		16
	EQUIPMENT		16
	EXECUTIVE BOARD MEETINGS		16
	HONORARIUMS		12 & Part IV (c)
	MEMBER MEETINGS		16
	NEGOTIATIONS EXPENSES		16
	OFFICERS' EXPENSE		16
	POSTAGE & SHIPPING		15
	PRINTING & PUBLICATIONS		15
	PROFESSIONAL FEES		13
	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 9/30/2025:			21 & 22(B) 25(B) 27(B)
Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES			
Attach the reconciled SEPTEMBER 30, 2025 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 2023-24 fiscal year the maximum that could be spent on nonchargeable activity was 30% of total expenses. A detailed explanation must be provided if 'Subtotal NONCHARGEABLE Expenses' minus 'Subtotal NONCHARGEABLE Income' divided by 'TOTAL EXPENSES' reported above exceeds 0.30 (or 30%) 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