



2023-24 BUDGET COVER PAGE

The approved BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2023**
* 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	APPROVED BUDGET	CALCULATE and explain significant increases or decreases
INCOME	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	ANNUAL BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
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)				
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:				
TOTAL INCOME:				
EXPENSES	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK FEES				
COMMITTEES - use worksheet on SCHED (B)				
CSEA DELEGATES CONVENTION				
CSEA WORKSHOPS/EDUCATION - 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)				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
OTHER CHARGEABLE EXPENSES - provide detail on SCHED (A)				
Subtotal CHARGEABLE Expenses:				
NONCHARGEABLE EXPENSES:				
MEMBER BENEFITS				
RETIREE DUES (for first year)				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER NONCHARGEABLE EXPENSES-provide detail on SCHED (A)				
Subtotal NONCHARGEABLE Expenses:				
TOTAL EXPENSES:				

TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES:

If less than \$0 fill out Sched A, 2023-24 Total Funds Available Worksheet

➔

IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2023-24 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 2023-24 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 2023-24 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



2023-24 BUDGET SCHEDULE (A)

WORKSHEETS AND ADDITIONAL INFO

The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2023.

* 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 2022 Final Rebate to the 2023 Advance Rebate*

2022 FINAL REBATE

PLUS 2023 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 2022-23, or did not receive the 2022 or 2023 Advances, please refer to CSEA's Budget Instructions to determine normal annual rebate income.*

2023-24 TOTAL FUNDS AVAILABLE WORKSHEET

Total of All Bank Accounts as of Sep 30, 2023 \$

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 2023-24 Budget must be adjusted.

NONCHARGEABLE WORKSHEET

Approved Budget

N/C Expenses

minus

Approved Budget

N/C Income

Approved Budget

Net N/C Expense

-

=

=

Nonchargeable %

Divided by Total Expenses →

Multiply x 100 for Percentage

N/C Percentage cannot exceed 30 % for the 2023 - 2024 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.



**2023-24 BUDGET
SCHEDULE (B)
WORKSHEETS**

The approved BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2023.**
* 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 2023-24 BUDGET column **MUST EQUAL** the amount proposed on the COVER PAGE for HONORARIUMS (If honorariums are not paid enter 'N/A').

HONORARIUMS: APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____ (DATE).	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: <u>MUST ENTER ON COVER PAGE</u>				

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:

COMMITTEES:	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
Audit / Budget				
Election				
Health & Safety				
Membership				
Political & Legislative Action				
Other Appointed Committees - provide detail on SCHED (A)				
TOTAL: <u>MUST ENTER ON COVER PAGE</u>				

CSEA WORKSHOPS/EDUCATION: (DO NOT INCLUDE CSEA DELEGATE CONVENTION COSTS)	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES 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)				
TOTAL: <u>MUST ENTER ON COVER PAGE</u>				

OFFICERS' EXPENSE:	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: <u>MUST ENTER ON COVER PAGE</u>				



2022-23 FINANCIAL REPORT

For Fiscal Year Ended: **September 30, 2023**

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, 2024.**

*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.

OPENING BALANCE (ALL bank accounts) AS OF 10/1/2022: _____
(Must be the same as CLOSING BALANCE at 9/30/2022 reported on the 2021-22 FINANCIAL REPORT.)

ALL INCOME RECEIVED 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 = TOTAL INCOME:	

IMPORTANT: Short Form filers are required to submit a 990-N e-Postcard to the IRS by FEBRUARY 15, 2024. If TOTAL INCOME is normally greater than \$50,000 use CSEA's Long Form and file an IRS Form 990 or 990-EZ.

ALL EXPENSES INCURRED DURING FISCAL YEAR	BANK FEES	
	COMMITTEES	
	CSEA DELEGATES CONVENTION	
	CSEA WORKSHOPS/EDUCATION	
	EXECUTIVE BOARD MEETINGS	
	HONORARIUMS	
	MEMBER MEETINGS	
	NEGOTIATIONS EXPENSES	
	OFFICERS' EXPENSE	
	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 = TOTAL EXPENSES:		

CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2023: _____
(Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.)

Attach the reconciled SEP 30, 2023 bank statement(s) of all bank accounts to confirm the closing balance above.

IMPORTANT: Nonchargeable spending cannot exceed the annual Statewide Allocation. For the 2022-23 fiscal year the maximum that could be spent on nonchargeable activity was 30% of total expenses. If this amount was exceeded during 2022-23 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

2022 – 2023 FINANCIAL REPORT - INSTRUCTIONS

PURPOSE	The purpose of the 2022-23 Financial Report is to summarize the financial activity for the 2022-23 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, 2022 through September 30, 2023. 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, 2022 through ONLY September 30, 2023. 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, 2023</u>, find the bank balance <u>at or before September 30, 2023</u> and mark this balance (circle, underline or highlight the amount); this is the ending bank balance for the year. FOR EXAMPLE: With a bank statement that ends on September 30, 2023 mark the actual 'ending balance'. However, if the bank statement ended on October 15, 2023 you must find the bank balance as of the latest September date and mark that balance; it may happen to be September 30, 2023 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 ending bank balance. Outstanding checks are those checks that were WRITTEN ON OR BEFORE SEPTEMBER 30, 2023, but were not processed by the bank as of September 30, 2023 - 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, 2023. RECONCILING A SAVINGS ACCOUNT: The reconciled balance of a savings account is ALWAYS the same as the closing bank balance as of September 30, 2023; there should never be outstanding transactions with a savings account.</p>
COMPLETION OF THE ANNUAL FINANCIAL REPORT	<ol style="list-style-type: none"> The 2021-22 Financial Report is connected to the 2022-23 Financial Report because the CLOSING BALANCE reported last year at 9/30/2022 is REQUIRED to be used as the OPENING BALANCE reported this year at 10/1/2022. Enter the 9/30/2022 reported closing balance amount on the OPENING BALANCE line of this report. Complete the Income lines by <u>copying</u> the totals from the matching columns on all the INCOME REGISTER(S) combined. Add all the Income lines together and enter the TOTAL INCOME. Complete the Expense lines by <u>copying</u> the totals from the matching columns on all the EXPENSE REGISTER(S) combined. Add all the Expense lines together and enter the TOTAL EXPENSES. Add together the RECONCILED balances from ALL the bank accounts to get the total amount of funds available for spending on 9/30/2023. Enter this amount on the CLOSING BALANCE line of this report. CSEA requests a copy of the 9/30/2023 reconciled bank statement(s) for all accounts to confirm the CLOSING BALANCE reported. 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.
NON CHARGEABLE COMPLIANCE	<p>For the 2022-23 fiscal year, the chargeable spending should have equaled or exceeded 70% and therefore nonchargeable spending was limited to 30% of the Region/Local/Unit's total expenditures as published.</p> <p>TO VERIFY COMPLIANCE: Subtract the 'Subtotal NONCHARGEABLE 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 2022-23 fiscal year. If nonchargeable spending exceeded 30%, provide a written explanation - CSEA will advise of further actions.</p>
IMPORTANT IRS INFORMATION	<p>All CSEA Regions / Locals / Units are considered 501(c)(5) organizations exempt from federal income tax. To maintain that exemption, an annual information return (series 990 return) MUST BE FILED WITH THE IRS (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/or the organization's tax-exempt status may be revoked. The type of return to file depends on the normal annual gross receipts (the total amount the organization received from all sources during its fiscal year without subtracting any costs or expenses).</p> <p>IF TOTAL INCOME (GROSS RECEIPTS) IS NORMALLY EQUAL TO OR LESS THAN \$50,000 file the 990-N, Electronic Notice (e-Postcard) found online (search IRS.gov 990-N for the link to the IRS reporting site). There are no printed forms for this return; however, instructions are on CSEA's website www.cseany.org under Officer Resources.</p> <p>IF TOTAL INCOME (GROSS RECEIPTS) IS NORMALLY MORE THAN \$50,000 complete the CSEA LONG FORMS and refer to the Long Form Instructions for more information regarding the proper IRS form to complete. The CSEA forms and instructions can be found on CSEA's website www.cseany.org under Officer Resources.</p>



2022-23 AUDIT REPORT

For Fiscal Year Ended: **September 30, 2023**

FOR USE BY ALL CSEA LOCALS AND UNITS

The AUDIT REPORT must be filed with the CSEA Statewide* Treasurer **BY JANUARY 1, 2024**
*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 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 <i>CSEA 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 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

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 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 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 1099-NEC and 1096.
CONDUCTING THE AUDIT	AT A MINIMUM THE AUDIT COMMITTEE MUST REVIEW: 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. (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. (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. (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.
COMPLETING THE AUDIT REPORT	THE AUDIT REPORT CANNOT BE ACCEPTED UNTIL THE FOLLOWING ARE COMPLETED: PART I - PROCEDURES: The Audit Committee Chairperson must enter the percentage 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 33% in the Percent % Audited column because four of the twelve bank statements (one third or 33%) were reviewed. For Item 2, most will enter 100% because most will verify all deposits made during the entire fiscal year or 100%. PART II - QUESTIONNAIRE: The Audit Committee Chairperson must mark either YES or NO in response to the question asked. Any responses of 'No' must have an explanation provided. PART III - MANDATORY REPORT: The Audit Committee Chairperson must write the findings 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. SIGNATURES: The Audit Report must be signed 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. PRESENTATION & FILING: The completed Audit Report must be presented to the Region/Local/Unit Executive Board and the Treasurer must file it with the appropriate CSEA Treasurer as part of the required annual filing.



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: \$				\$
INCOME				
	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:	_____	_____	_____	
* 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	
BANK FEES	\$ _____	\$ _____	\$ _____	
COMMITTEES	_____	_____	_____	
CSEA DELEGATES CONVENTION	_____	_____	_____	
CSEA WORKSHOPS/EDUCATION	_____	_____	_____	
EXECUTIVE BOARD MEETINGS	_____	_____	_____	
HONORARIUMS	_____	_____	_____	
MEMBER MEETINGS	_____	_____	_____	
NEGOTIATIONS EXPENSES	_____	_____	_____	
OFFICERS' EXPENSE	_____	_____	_____	
SUPPLIES / POSTAGE / PRINTING	_____	_____	_____	
TELEPHONE / WEBSITE	_____	_____	_____	
OTHER CHARGEABLE EXPENSES	_____	_____	_____	
Subtotal CHARGEABLE Expenses:	_____	_____	_____	
* NONCHARGEABLE EXPENSES:				
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.



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



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 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.

LOCAL / UNIT: _____

FISCAL YEAR: _____

BANK ACCOUNT: _____

Use separate registers for each bank account.

Row #	DATE	CHECK NUMBER	PAYEE	AMOUNT	CLEARED	BANK FEES	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												
			TOTALS:									

EXPENSE REGISTER



(PRT FORMS)

FISCAL YEAR: _____

BANK ACCOUNT: _____

NONCHARGEABLE EXPENSES

Row #	NEGOTIATIONS EXP	OFFICERS' EXPENSE	SUPPLIES	PHONE / WEBSITE	OTHER CHARGEABLE EXP	MEMBER BENEFITS	RETIREE DUES	SCHOLARSHIPS	SOCIAL EVENTS	OTHER NONCHRGABLE EXP	ADDITIONAL INFORMATION (Purpose of Expense)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											