



# 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 2022 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 9/30/22 reported on the 2021-22 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: A FORM 990, 990-EZ or 990-N e-Postcard MUST BE FILED WITH THE IRS BY**

**FEBRUARY 15, 2024.** If TOTAL INCOME is normally equal to or less than \$50,000 an e-Postcard Form 990-N can be filed.

However if TOTAL INCOME is normally more than \$50,000 a Form 990-EZ or 990 MUST be filed instead. Use the 2022-23 FINANCIAL REPORT - LONG FORM to facilitate proper completion of an IRS Form 990-EZ or 990 (available at www.cseany.org under Officer Resources).

Detailed instructions are provided in November with the CSEA Annual Financial Reporting mailing.

<b>ALL EXPENSES INCURRED</b> 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	
	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>		

**CLOSING BALANCE (ALL bank accounts) AS OF 9/30/23** \_\_\_\_\_  
(Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.)

Attach the reconciled SEPTEMBER 30, 2023 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 2022-23 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