



2021-22 BUDGET COVER PAGE

The approved BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2021**
* 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 _____ 2021	PRIOR BUDGET 2020-21	ANNUAL BUDGET 2021-22	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 _____ 2021	PRIOR BUDGET 2020-21	APPROVED BUDGET 2021-22	CHANGES APPROVED BUDGET minus PRIOR BUDGET
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)				
REGION DUES				
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 INCOME minus TOTAL EXPENSES:



If less than \$0 fill out Sched A, 2021-22 Total Funds Available Worksheet

IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2021-22 BUDGET COLUMN CANNOT EXCEED 31 % Calculate the Nonchargeable Activity Percentage using the Worksheet on Schedule (A). If the percentage exceeds .31 (or 31 %) of TOTAL EXPENSES the APPROVED 2021-22 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 2021-22 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



2021-22 BUDGET
SCHEDULE (A)
 WORKSHEETS AND ADDITIONAL INFO

The approved BUDGET must be filed
 with the CSEA Statewide* Treasurer
 BY NOVEMBER 1, 2021.
 * UNITS file with your LOCAL Treasurer.

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

COMPLETION OF SCHEDULE (A) IS
MANDATORY

CSEA ANNUAL REBATE INCOME WORKSHEET

Estimate Normal Annual Rebate Income by adding the 2020 Final Rebate to the 2021 Advance Rebate*

2020 FINAL REBATE	<input type="text"/>
PLUS 2021 ADVANCE REBATE	<input type="text"/>
EQUALS ANNUAL REBATE INCOME	<input type="text"/>
ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand	
APPROVED BUDGET REBATE INCOME	<input type="text"/>

**If you did not receive any rebates in 2020-21, or did not receive the 2020 Advance, please refer to CSEA's Budget Instructions to determine normal annual rebate income.*

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

2021-22 TOTAL FUNDS AVAILABLE WORKSHEET

Total of All Bank Accounts as of Sep 30, 2021	\$	<input type="text"/>
PLUS Approved Budget Total Income	+ \$	<input type="text"/>
MINUS Approved Budget Total Expenses	- \$	<input type="text"/>
EQUALS TOTAL FUNDS AVAILABLE	= \$	<input type="text"/>

Cannot be less than \$0.00

If Estimated Funds Available are less than \$0.00, the Approved 2021-22 Budget must be adjusted.

NON-CHARGEABLE WORKSHEET

Budgeted N/C Expenses	minus	Budgeted N/C Income	=	Budgeted Net N/C Expense	=	Nonchargeable %
<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	=	<input type="text"/>
<i>Divided by Total Expenses →</i>						<i>Multiply x 100 for Percentage</i>

N/C Percentage cannot exceed 31% for the 2021 - 2022 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.



**2021-22 BUDGET
SCHEDULE (B)
WORKSHEETS**

The approved BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2021.**
* 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 2021-22 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 _____ 2021	PRIOR BUDGET 2020-21	APPROVED BUDGET 2021-22	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: <u>MUST</u> ENTER ON COVER PAGE				

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 _____ 2021	PRIOR BUDGET 2020-21	APPROVED BUDGET 2021-22	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</u> ENTER ON COVER PAGE				

CSEA WORKSHOPS/EDUCATION: (DO NOT INCLUDE CSEA DELEGATE CONVENTION COSTS)	CURRENT YTD ACTUAL as of _____ 2021	PRIOR BUDGET 2020-21	APPROVED BUDGET 2021-22	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</u> ENTER ON COVER PAGE				

OFFICERS' EXPENSE:	CURRENT YTD ACTUAL as of _____ 2021	PRIOR BUDGET 2020-21	APPROVED BUDGET 2021-22	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: <u>MUST</u> ENTER ON COVER PAGE				



2020-21 FINANCIAL REPORT

For Fiscal Year Ended: **September 30, 2021**

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, 2022.**
*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 10/1/2020:

(Must be the same as CLOSING BALANCE at 9/30/2020 reported on the 2019-20 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, 2022. 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

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 = TOTAL EXPENSES:	

CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2021:

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

Attach the reconciled SEP 30, 2021 bank statement(s) of all bank accounts to confirm the closing balance above.

IMPORTANT: Nonchargeable spending cannot exceed the annual Statewide Allocation. For the 2020-21 fiscal year the maximum that could be spent on nonchargeable activity was 30% of total expenses. If this amount was exceeded during 2020-21 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



2020-21 AUDIT REPORT
 For Fiscal Year Ended: **September 30, 2021**
 FOR USE BY ALL CSEA LOCALS AND UNITS

The AUDIT REPORT must be filed with the CSEA Statewide* Treasurer **BY JANUARY 1, 2022**
 *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 CSEA Financial Standards Code) 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



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	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL BUDGET</u>
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	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL BUDGET</u>
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:	_____	_____	_____
* 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 and why.)	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	TOTALS:							



INCOME REGISTER

(FOR USE WITH CSEA SHORT FORMS)

FISCAL YEAR: _____

BANK ACCOUNT: _____

NONCHARGEABLE INCOME:

Row #	CSEA NEGOTIATION REIMBURSEMENTS	EXPENSE REIMBURSEMENTS	OTHER CHARGEABLE INCOME	COLLECTIONS FOR:		OTHER NON CHARGEABLE INCOME	ADDITIONAL INFORMATION
				MEMBER BENEFITS	SOCIAL EVENTS		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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19							
20							
21							
22							
23							
24							
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26							
27							
28							
29							
30							



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	COMMITTEES	CSEA DELEGATES CONVENTION	CSEA WORKSHOPS/ EDUCATION	EXECUTIVE BOARD MEETINGS	HONORARIUMS	MEMBER MEETINGS	NEGOTIATIONS EXP
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
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22												
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24												
25												
26												
27												
28												
29												
			TOTALS:									



EXPENSE REGISTER

(FOR USE WITH CSEA SHORT FORMS)

FISCAL YEAR: _____

BANK ACCOUNT: _____

NONCHARGEABLE EXPENSES

Row #	OFFICERS' EXPENSE	REGION DUES	SUPPLIES	PHONE / WEBSITE	OTHER CHARGE-ABLE EXP	MEMBER BENEFITS	RETIREE DUES	SCHOLAR-SHIPS	SOCIAL EVENTS	OTHER NONCHRG-ABLE EXP	ADDITIONAL INFORMATION
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
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