



2024-25 BUDGET

COVER PAGE

RETIREE FORM

The APPROVED BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2024.**

* UNITS file with your LOCAL Treasurer.

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

COMPLETION OF COVER PAGE IS MANDATORY

Refer to the RETIREE FORM BUDGET INSTRUCTIONS for important information to complete the COVER PAGE and SCHEDULE A.

Year-to-date INCOME AND EXPENSES

LAST YEAR'S APPROVED BUDGET

PROPOSED Budget (refer to amounts in columns at left)

CALCULATE and explain significant increases or decreases

INCOME	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK INTEREST				
COLLECTIONS FOR MEMBER MEETINGS				
CSEA DELEGATE REIMBURSEMENTS				
CSEA DUES REBATES - use worksheet on SCHED (A)				
EXPENSE REIMBURSEMENTS				
COLLECTIONS FOR MEMBER BENEFITS				
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)				
OTHER INCOME - provide detail				
TOTAL INCOME:				

EXPENSES	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
COMMITTEES - provide detail on SCHED (A)				
CSEA RETIREES DELEGATES MEETING				
EXECUTIVE BOARD MEETINGS				
HONORARIUMS - provide detail on SCHED (A)				
MEMBER MEETINGS				
OFFICERS' EXPENSE				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
MEMBER BENEFITS				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER EXPENSES - provide detail				
TOTAL EXPENSES:				

TOTAL INCOME minus TOTAL EXPENSES = <i>If negative amount, provide bank account to show available funds</i>		
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Explain: OTHER Income or Expenses, Significant Changes between budget years, Negative amount in Budget Approved Column:

BUDGET COMMITTEE CHAIRPERSON:

SIGNATURE: _____

PRINT NAME: _____

The above 2024-25 BUDGET COVER PAGE together with the attached SCHEDULE (A) has been APPROVED by the Local / Unit Executive Board at a meeting held on _____ (DATE).

Attested by: _____

LOCAL / UNIT SECRETARY'S SIGNATURE



**2024-25 BUDGET
SCHEDULE (A)
RETIREE FORM**

The approved BUDGET must be filed with the CSEA Statewide* Treasurer **BY NOVEMBER 1, 2024.**

* UNITS file with your LOCAL Treasurer.

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

COMPLETION OF SCHEDULE (A) IS **MANDATORY**

CSEA ANNUAL REBATE INCOME WORKSHEET

Estimate Annual Rebate income by adding the 2023 Final Rebate to the 2024 Advance Rebate*

2023 FINAL REBATE \$

PLUS 2024 ADVANCE REBATE + \$

EQUALS ANNUAL REBATE INCOME = \$

ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand

APPROVED BUDGET REBATE INCOME \$

* If you did not receive the 2023 Advance, then the 2023 Final rebate alone may determine your normal income. Refer to CSEA's Budget Instructions to determine normal annual rebate income.

COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.

The total of all honorariums listed below in the APPROVED BUDGET column **MUST EQUAL** the amount proposed on the COVER PAGE for HONORARIUMS - the budget cannot be accepted if these amounts do not agree. (If honorariums are not paid enter 'N/A').

HONORARIUMS: APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____ (DATE).	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: MUST 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 table below to assist in estimating the amounts to propose on the COVER PAGE for COMMITTEES:

COMMITTEES:	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
Audit Committee				
Membership Committee				
Budget Committee				
Political & Legislative Action Committee				
Women's Committee				
Other Appointed Committees - provide detail on SCHED (A)				
TOTAL: MUST ENTER ON COVER PAGE				



2023-24 FINANCIAL REPORT

For Fiscal Year Ended: September 30, 2024
RETIREE FORM

The FINANCIAL REPORT must be filed with the CSEA Statewide* Treasurer **BY JANUARY 1, 2025.**
*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 10/1/2023:

(Must be the same as CLOSING BALANCE at 9/30/2023 reported on the 2022-23 FINANCIAL REPORT.)

ALL INCOME RECEIVED
DURING FISCAL YEAR

BANK INTEREST	
COLLECTIONS FOR MEMBER MEETINGS	
CSEA DELEGATE REIMBURSEMENTS	
CSEA DUES REBATES	
EXPENSE REIMBURSEMENTS	
COLLECTIONS FOR MEMBER BENEFITS	
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)	
OTHER INCOME - attach detail	
TOTAL INCOME:	

STOP - IF TOTAL INCOME IS MORE THAN \$ 50,000.00 use the 2023-24 FINANCIAL REPORT LONG FORM (available at www.cseany.org. under Officer Resources) to facilitate proper completion of the IRS Form 990-EZ or 990.

ALL EXPENSES INCURRED
DURING FISCAL YEAR

COMMITTEES	
CSEA RETIREES DELEGATES MEETING	
EXECUTIVE BOARD MEETINGS	
HONORARIUMS	
MEMBER MEETINGS	
OFFICERS' EXPENSE	
SUPPLIES / POSTAGE / PRINTING	
TELEPHONE / WEBSITE	
MEMBER BENEFITS	
SCHOLARSHIPS	
SOCIAL EVENTS (Gross Expense)	
OTHER EXPENSES - attach detail	
TOTAL EXPENSES:	

CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2024:

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

IMPORTANT: Attach the reconciled SEPTEMBER 30, 2024 bank statement(s) of all bank accounts to confirm the closing balance reported above. Refer to the instructions provided on the reverse side.

OTHER INCOME / OTHER EXPENSES detail:

The above Report prepared by and attested to by: _____ AND _____

LOCAL/UNIT PRESIDENT'S SIGNATURE / DATE LOCAL / UNIT TREASURER'S SIGNATURE / DATE

2023 – 2024 FINANCIAL REPORT - INSTRUCTIONS

PURPOSE	The purpose of the 2023-24 Financial Report is to summarize the financial activity for the 2023-24 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, 2023 through September 30, 2024. 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, 2023 through ONLY September 30, 2024. 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 on or after September 30, 2024, find the bank balance at or before September 30, 2024 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, 2024 mark the actual 'ending balance'. However, if the bank statement ended on October 15, 2024 you must find the bank balance as of the latest September date and mark that balance; it may happen to be September 30, 2024 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, 2024, but were not processed by the bank as of September 30, 2024 - 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, 2024. RECONCILING A SAVINGS ACCOUNT: The reconciled balance of a savings account is ALWAYS the same as the closing bank balance as of September 30, 2024; there should never be outstanding transactions with a savings account.</p>
COMPLETION OF THE ANNUAL FINANCIAL REPORT	<ol style="list-style-type: none"> 1. The 2022-23 Financial Report is connected to the 2023-24 Financial Report because the CLOSING BALANCE reported last year at 9/30/2023 is REQUIRED to be used as the OPENING BALANCE reported this year at 10/1/2023. Enter the 9/30/2023 reported closing balance amount on the OPENING BALANCE line of this report. 2. Complete the Income lines by copying the totals from the matching columns on all the INCOME REGISTER(S) combined. Add all the Income lines together and enter the TOTAL INCOME. 3. Complete the Expense lines by copying the totals from the matching columns on all the EXPENSE REGISTER(S) combined. Add all the Expense lines together and enter the TOTAL EXPENSES. 4. Add together the RECONCILED balances from ALL the bank accounts to get the total amount of funds available for spending on 9/30/2024. Enter this amount on the CLOSING BALANCE line of this report. CSEA requests a copy of the 9/30/2024 reconciled bank statement(s) for all accounts to confirm the CLOSING BALANCE reported. 5. Verify that the report balances properly - the OPENING BALANCE plus the TOTAL INCOME minus the TOTAL EXPENSES must equal 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 and the Audit Committee Chairperson initials the opinion indicating the Audit Committee is aware of the discrepancy.
NON CHARGEABLE COMPLIANCE	<p>For the 2023-24 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 2023-24 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>



2024-25 AUDIT REPORT

FOR USE BY ALL CSEA REGIONS / LOCALS / UNITS

For Fiscal Year Ended: **September 30, 2024**

The AUDIT REPORT must be filed with the CSEA Statewide* Treasurer **BY JANUARY 1, 2025.**

*UNITS file with your LOCAL Treasurer.

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

ONLY APPOINTED MEMBERS OF THE AUDIT COMMITTEE MAY COMPLETE THIS REPORT.

Refer to the AUDIT COMMITTEE GUIDE located in the *CSEA FINANCIAL STANDARDS CODE* **prior** to conducting the audit and completing this report. Additional guidance can be found on the reverse side of this report.

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 Annual 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 990N/990EZ/990) 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 RETIREE 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	_____	_____	_____
EXPENSE REIMBURSEMENTS	_____	_____	_____
COLLECTIONS FOR MEMBER BENEFITS	_____	_____	_____
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)	_____	_____	_____
OTHER INCOME	_____	_____	_____
TOTAL INCOME: \$ _____	\$ _____	\$ _____	\$ _____
EXPENSES			
	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>ANNUAL BUDGET</u>
COMMITTEES	\$ _____	\$ _____	\$ _____
CSEA RETIREES DELEGATES MEETING	_____	_____	_____
EXECUTIVE BOARD MEETINGS	_____	_____	_____
HONORARIUMS	_____	_____	_____
MEMBER MEETINGS	_____	_____	_____
OFFICERS' EXPENSE	_____	_____	_____
SUPPLIES / POSTAGE / PRINTING	_____	_____	_____
TELEPHONE / WEBSITE	_____	_____	_____
MEMBER BENEFITS	_____	_____	_____
SCHOLARSHIPS	_____	_____	_____
SOCIAL EVENTS (Gross Expense)	_____	_____	_____
OTHER 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			



INCOME REGISTER

(FOR USE WITH CSEA RETIREE 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: **2023-24**

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								
		TOTALS:						



INCOME REGISTER

(FOR USE WITH CSEA RETIREE FORMS)

FISCAL YEAR: _____

2023-24

BANK ACCOUNT: _____

Row #	EXPENSE REIMBURSEMENTS	COLLECTIONS FOR MEMBER BENEFITS	COLLECTIONS FOR SOCIAL EVENTS	OTHER INCOME			ADDITIONAL INFORMATION
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							

RETIREES: INCOME REGISTER



EXPENSE REGISTER

(FOR USE WITH CSEA RETIREE 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: **2023-24**

BANK ACCOUNT: _____

Use separate registers for each bank account.

Row #	DATE	CHECK NUMBER	PAYEE	AMOUNT	CLEARED	COMMITTEES	CSEA RETIREES DELEGATES MEETING	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										
TOTALS:										



EXPENSE REGISTER

(FOR USE WITH CSEA RETIREE FORMS)

FISCAL YEAR:

2023-24

BANK ACCOUNT:

Row #	OFFICERS' EXPENSE	SUPPLIES / POSTAGE / PRINTING	TELEPHONE / WEBSITE	MEMBER BENEFITS	SCHOLARSHIPS	SOCIAL EVENTS	OTHER EXPENSES	ADDITIONAL INFORMATION
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								