

2024-25 FINANCIAL REPORT

For Fiscal Year Ended: **September 30, 2025**

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, 2026
*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 10/1/2024:

(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		
	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: A FORM 990, 990-EZ or 990-N e-Postcard 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.

However if TOTAL INCOME is normally more than \$50,000 a Form 990-EZ or 990 MUST be filed instead. Use the 2024-25 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.

ALL EXPENSES INCURRED DURING FISCAL YEAR	BANK FEES	
	COMMITTEES	
	CSEA DELEGATES CONVENTION	
	CSEA WORKSHOPS/EDUCATION/CONFERENCES	
	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 = TOTAL EXPENSES:		

CLOSING BALANCE (ALL bank accounts) AS OF 9/30/25

(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 2024-25 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