



**Central States District Association of Chapters,  
SPEBSQSA, Inc.**

**FINANCIAL REPORTS**

**Final Spring International Convention 2021 CANCELLED  
Financial Report Actual vs Budget as of September 30, 2021  
2021 Balance Sheet as of September 30, 2021**

**Prepared by  
Larry Warrick, CSD Treasurer**

The District's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain receipts are recognized when received rather than when earned and certain disbursements and purchases are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results in conformity with general accepted accounting principles.

## Central States District, SPEBSQSA, Inc.

## 3rd Quarter vs. Budget

January 1 through September 30,, 2021

	Jan - Sep 21	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5210 District Dues (less 4%)	17,469.60	19,634.40
5310 Interest Income	97.49	75.00
5311 Interest Income Endow Fund	0.00	10.00
5450 Advertising Revenue	0.00	250.00
5490 Miscellaneous Revenue	184.57	
5800 Special Events Revenue		
5810 Non-gift revenue		
District Convention	0.00	0.00
HEP School registrations	0.00	3,000.00
Int'l Prelim. Contest	0.00	20,000.00
Leadership Academy Fees	0.00	2,000.00
Registrations - Early	0.00	0.00
<b>Total 5810 Non-gift revenue</b>	<b>0.00</b>	<b>25,000.00</b>
5820 Gift Revenue		
Youth Chorus	0.00	0.00
5820 Gift Revenue - Other	0.00	0.00
<b>Total 5820 Gift Revenue</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 5800 Special Events Revenue</b>	<b>0.00</b>	<b>25,000.00</b>
5830 Contest Recordings	0.00	500.00
5999 Unclassified Income	1,000.00	
<b>Total Income</b>	<b>18,751.66</b>	<b>45,469.40</b>
<b>Gross Profit</b>	<b>18,751.66</b>	<b>45,469.40</b>
<b>Expense</b>		
7020 Donations to Other Orgs	0.00	1,500.00
7500 Contract Services Expenses		
7540 Judging Expense	0.00	6,100.00
7550 Temp Help - Contract		
Fixed Labor	0.00	0.00
7550 Temp Help - Contract - Other	0.00	2,500.00
<b>Total 7550 Temp Help - Contract</b>	<b>0.00</b>	<b>2,500.00</b>
<b>Total 7500 Contract Services Expenses</b>	<b>0.00</b>	<b>8,600.00</b>
8100 Nonpersonnel expenses		
8110 Supplies	256.37	0.00
8120 Awards, Plaques & Pins	0.00	500.00
8140 Postage & Shipping	32.75	220.00
8170 Printing & Copying	0.00	710.00
8180 Historian	0.00	178.32
<b>Total 8100 Nonpersonnel expenses</b>	<b>289.12</b>	<b>1,608.32</b>
8200 Facility & Equipment Exp		
8210 Rent, parking, & other	0.00	1,800.00
8260 Equipment Rental & Maint		
Chorus Risers	0.00	0.00
Other	0.00	0.00
8260 Equipment Rental & Maint - Other	0.00	0.00
<b>Total 8260 Equipment Rental &amp; Maint</b>	<b>0.00</b>	<b>0.00</b>
8200 Facility & Equipment Exp - Other	0.00	0.00
<b>Total 8200 Facility &amp; Equipment Exp</b>	<b>0.00</b>	<b>1,800.00</b>

**Central States District, SPEBSQSA, Inc.**  
**3rd Quarter vs. Budget**  
 January 1 through September 30,, 2021

	Jan - Sep 21	Budget
<b>8300 Travel &amp; Meetings Expenses</b>		
8310 Travel	468.60	9,542.24
8320 Board Meet. & Conventions	0.00	5,900.00
8330 Hospitality	0.00	1,000.00
8300 Travel & Meetings Expenses - Other	0.00	0.00
<b>Total 8300 Travel &amp; Meetings Expenses</b>	<b>468.60</b>	<b>16,442.24</b>
<b>8400 Education Programs</b>		
8410 C&J Category Schools	0.00	0.00
8430 Leadership Academy	310.44	2,000.00
8440 HEP School	59.96	2,000.00
8450 Recordings of Contestants	0.00	0.00
8495 Membership Development	0.00	2,500.00
<b>Total 8400 Education Programs</b>	<b>370.40</b>	<b>6,500.00</b>
<b>8500 Other Expenses</b>		
8550 PayPal/Credit Card Fees	0.00	50.00
8560 Outside Computer Services	2,364.53	1,350.00
8570 Advertising & Publicity	0.00	800.00
8590 Miscellaneous	1,173.99	10.00
<b>Total 8500 Other Expenses</b>	<b>3,538.52</b>	<b>2,210.00</b>
<b>Total Expense</b>	<b>4,666.64</b>	<b>38,660.56</b>
<b>Net Ordinary Income</b>	<b>14,085.02</b>	<b>6,808.84</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4010 Endow Fund Contributions	5,372.28	1,500.00
5835 BHS Development	1,994.00	400.00
<b>Total Other Income</b>	<b>7,366.28</b>	<b>1,900.00</b>
<b>Other Expense</b>		
8321 Travel-C&Q Subsidy	0.00	5,500.00
8360 CSD Festivals	0.00	5,000.00
8371 ACSC Expense	730.00	
<b>Total Other Expense</b>	<b>730.00</b>	<b>10,500.00</b>
<b>Net Other Income</b>	<b>6,636.28</b>	<b>-8,600.00</b>
<b>Net Income</b>	<b>20,721.30</b>	<b>-1,791.16</b>

Central States District, SPEBSQSA, Inc.  
**Balance Sheet**  
As of September 30, 2021

	<u>Sep 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 Checking Account	68,712.83
1050 Money Market Account	16,828.09
1070 Certificates of Deposit	21,046.79
<b>Total Checking/Savings</b>	<u>106,587.71</u>
<b>Other Current Assets</b>	
1310 Convention Funding Advance	3,000.00
<b>Total Other Current Assets</b>	<u>3,000.00</u>
<b>Total Current Assets</b>	<u>109,587.71</u>
<b>TOTAL ASSETS</b>	<b><u>109,587.71</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
<b>3000 Unrestricted Funds</b>	
Operating Fund	46,810.48
3000 Unrestricted Funds - Other	-2,988.17
<b>Total 3000 Unrestricted Funds</b>	<u>43,822.31</u>
<b>3100 Temp. Restricted Funds</b>	
Harmony Nebraska Fund	34.30
Kansas Singing Fund	268.39
South Dakota Festival Fund	2,332.75
Youth Chorus	340.01
Youth Quartet Fund	2,450.00
3100 Temp. Restricted Funds - Other	-3,862.18
<b>Total 3100 Temp. Restricted Funds</b>	<u>1,563.27</u>
<b>3200 Permanent Restricted Funds</b>	
CSD Endowment Fund	18,637.43
3200 Permanent Restricted Funds - Other	2,988.17
<b>Total 3200 Permanent Restricted Funds</b>	<u>21,625.60</u>
<b>Opening Bal Equity</b>	100.00
<b>Retained Earnings</b>	21,755.23
<b>Net Income</b>	20,721.30
<b>Total Equity</b>	<u>109,587.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>109,587.71</u></b>