



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

**FINANCIAL REPORTS**

**Spring Convention 2023**

**Financial Report Income and Expense as of September 30, 2023**

**Balance Sheet as of September 30, 2023**

**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, BHS**  
**Spring Convention Income & Expense Detail**  
 January 1 through August 27, 2023

Date	Num	Name	Memo	Paid Amount
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>5450 Advertising Revenue</b>				
03/30/2023		PayPal	Advertising big screen	70.00
Total 5450 Advertising Revenue				70.00
<b>5800 Special Events Revenue</b>				
<b>5810 Non-gift revenue</b>				
<b>Int'l Prelim. Contest</b>				
03/01/2023		PayPal	Convention Registrations	5,239.72
03/14/2023	3452	Dubuque Chapter	Chapter Registrations	1,320.00
03/14/2023		J P Marshall	Registrations at door	125.00
03/30/2023		PayPal	Convention Registrations	6,650.00
Total Int'l Prelim. Contest				13,334.72
Total 5810 Non-gift revenue				13,334.72
Total 5800 Special Events Revenue				13,334.72
<b>5830 Contest Recordings</b>				
03/01/2023		PayPal	DVD Receipts	45.00
03/30/2023		PayPal	Contestant DVD's	70.00
Total 5830 Contest Recordings				115.00
Total Income				13,519.72
Gross Profit				13,519.72
<b>Expense</b>				
<b>7020 Donations to Other Orgs</b>				
04/15/2023	4573	Iowa City Chapter	Host Chapter Fee Spring Convention	1,500.00
Total 7020 Donations to Other Orgs				1,500.00
<b>7500 Contract Services Expenses</b>				
<b>7540 Judging Expense</b>				
03/16/2023	4551	Ron Eubank	Spring Contest ADM	100.00
03/16/2023	4552	Beri Courts	Spring Contest ADM	100.00
03/21/2023	4555	Barbershop Harmony Society	Judges travel Spring Contest	4,400.00
03/21/2023	4558	Dave Stock	Judges green room supplies	144.09
03/21/2023	4558	Dave Stock	Judges pit supplies	98.00
03/21/2023	4553	Doug Brott	Judge - Adrian Leontovich Room Charge	474.06
03/21/2023	4553	Doug Brott	Judge -Ron Eubank Room Charge	474.06
03/21/2023	4553	Doug Brott	Judge - Johnny Bugarin Room Charge	316.04
03/21/2023	4553	Doug Brott	Judge - Bari Courts Room Charge	316.04
03/21/2023	4553	Doug Brott	Judge - Robert Ross Room Charge	316.04
03/21/2023	4553	Doug Brott	judge - Mo Field Room Charge	316.04
03/21/2023	4553	Doug Brott	Judge - Jeff Taylor	316.04
03/27/2023	4566	Carter Combs	Judges Hospitality Room and Dinner	978.56
Total 7540 Judging Expense				8,348.97
Total 7500 Contract Services Expenses				8,348.97
<b>8100 Nonpersonnel expenses</b>				
<b>8120 Awards, Plaques &amp; Pins</b>				
03/21/2023	4563	Central Bank	Spring trophies and plaques	685.21
06/03/2023	4594	Matt Webber	Engraving Plateau III Trophy	31.18
06/30/2023	4597	Doug Brott	Update Trophy	25.00
Total 8120 Awards, Plaques & Pins				741.39
<b>8170 Printing &amp; Copying</b>				
03/21/2023	4553	Doug Brott	Spring Program Printing	422.00
Total 8170 Printing & Copying				422.00
Total 8100 Nonpersonnel expenses				1,163.39

**Central States District, BHS**  
**Spring Convention Income & Expense Detail**  
 January 1 through August 27, 2023

Date	Num	Name	Memo	Paid Amount
<b>8200 Facility &amp; Equipment Exp</b>				
<b>8210 Rent, parking, &amp; other</b>				
03/21/2023	4553	Doug Brott	Coralville Center for the Performing Arts R...	3,878.00
Total 8210 Rent, parking, & other				3,878.00
<b>8260 Equipment Rental &amp; Maint</b>				
<b>Other</b>				
03/21/2023	4553	Doug Brott	CCPA Audio Technician	240.00
Total Other				240.00
<b>Sound - Mics &amp; Monitors</b>				
03/03/2023	4549	Central Bank	Microphones	3,824.50
Total Sound - Mics & Monitors				3,824.50
Total 8260 Equipment Rental & Maint				4,064.50
Total 8200 Facility & Equipment Exp				7,942.50
<b>8300 Travel &amp; Meetings Expenses</b>				
<b>8310 Travel</b>				
01/16/2023	4536	Doug Brott	Site Visit Iowa City Spring Convention	213.20
02/28/2023	4541	Doug Brott	Site visit to Iowa City	204.43
03/21/2023	4554	Mike Nelson	Mileage and hotel in Iowa City	348.82
03/21/2023	4558	Dave Stock	Mieage and hote in Iowa City	398.13
03/21/2023	4559	Bridget Anderson	Mileage and hotel in Iowa City	327.93
03/21/2023	4553	Doug Brott	John Marshall Room Charge	474.06
03/21/2023	4553	Doug Brott	Photgrapher - Scott Sewell Room Charge	431.96
03/27/2023	4567	Doug Brott	Room for Chris Lowry	474.06
Total 8310 Travel				2,872.59
<b>8330 Hospitality</b>				
03/21/2023	4556	Matt Suellentrop	President's Suite hospitality	368.26
Total 8330 Hospitality				368.26
Total 8300 Travel & Meetings Expenses				3,240.85
<b>8400 Education Programs</b>				
<b>8450 Recordings of Contestants</b>				
07/20/2023	4601	Chris Lowry	Spring Contest Streaming Services	1,500.00
Total 8450 Recordings of Contestants				1,500.00
Total 8400 Education Programs				1,500.00
<b>8500 Other Expenses</b>				
<b>8550 PayPal/Credit Card Fees</b>				
03/01/2023		PayPal	DVD payment fees	1.39
03/01/2023		PayPal	Paypal Fees Registrations	164.41
03/30/2023		PayPal	Paypal Fees Registrations	178.84
03/30/2023		PayPal	Paypal Fees DVD's	2.38
03/30/2023		PayPal	Paypal Fees Ads	2.38
Total 8550 PayPal/Credit Card Fees				349.40

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10/02/23

Cash Basis

**Central States District, BHS**  
**Spring Convention Income & Expense Detail**  
January 1 through August 27, 2023

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
<b>8560 Outside Computer Services</b>				
02/03/2023	4538	Matt Suellentrop	Website purchase	38.40
03/03/2023	4549	Central Bank	Software for convention registrations	399.00
Total 8560 Outside Computer Services				<u>437.40</u>
Total 8500 Other Expenses				<u>786.80</u>
Total Expense				<u>24,482.51</u>
Net Ordinary Income				<u>-10,962.79</u>
<b>Net Income</b>				<u><u>-10,962.79</u></u>

**Central States District, SPEBSQSA, Inc.**  
**9 months vs. Budget**  
 January 1 through September 1, 2021

	Jan - Sep 23	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
5111 Int'l Prelim. Contest	0.00	0.00
5210 District Dues (less 4%)	20,414.40	18,630.00
5310 Interest Income	380.32	75.00
5311 Interest Income Endow Fund	0.00	600.00
5450 Advertising Revenue	70.00	200.00
5490 Miscellaneous Revenue	0.00	14,500.00
5800 Special Events Revenue		
5810 Non-gift revenue		
CDWI Workshop	0.00	0.00
District Convention	0.00	44,211.00
HEP School registrations	1,750.00	3,000.00
Int'l Prelim. Contest	13,334.72	19,820.00
Leadership Academy Fees	2,644.95	2,000.00
<b>Total 5810 Non-gift revenue</b>	<b>17,729.67</b>	<b>69,031.00</b>
<b>Total 5800 Special Events Revenue</b>	<b>17,729.67</b>	<b>69,031.00</b>
5830 Contest Recordings	160.00	2,500.00
<b>Total Income</b>	<b>38,754.39</b>	<b>105,536.00</b>
<b>Gross Profit</b>	<b>38,754.39</b>	<b>105,536.00</b>
<b>Expense</b>		
7020 Donations to Other Orgs	1,500.00	8,127.24
7500 Contract Services Expenses		
7540 Judging Expense	8,298.97	8,250.00
7550 Temp Help - Contract		
Fixed Labor	0.00	4,250.00
7550 Temp Help - Contract - Other	0.00	4,000.00
<b>Total 7550 Temp Help - Contract</b>	<b>0.00</b>	<b>8,250.00</b>
<b>Total 7500 Contract Services Expenses</b>	<b>8,298.97</b>	<b>16,500.00</b>
8100 Nonpersonnel expenses		
8110 Supplies	420.32	125.00
8120 Awards, Plaques & Pins	812.19	1,150.00
8140 Postage & Shipping	0.00	90.00
8170 Printing & Copying	422.00	1,300.00
8180 Historian	0.00	941.94
8100 Nonpersonnel expenses - Other	0.00	200.00
<b>Total 8100 Nonpersonnel expenses</b>	<b>1,654.51</b>	<b>3,806.94</b>
8200 Facility & Equipment Exp		
8210 Rent, parking, & other	8,028.00	7,350.00
8220 Hotel meeting rooms	0.00	2,000.00
8260 Equipment Rental & Maint		
Chorus Risers	0.00	1,000.00
Other	240.00	
Sound - Mics & Monitors	3,824.50	1,700.00
8260 Equipment Rental & Maint - Other	0.00	100.00
<b>Total 8260 Equipment Rental &amp; Maint</b>	<b>4,064.50</b>	<b>2,800.00</b>
<b>Total 8200 Facility &amp; Equipment Exp</b>	<b>12,092.50</b>	<b>12,150.00</b>
8300 Travel & Meetings Expenses		
8310 Travel	9,512.02	17,407.18
8320 Board Meet. & Conventions	4,567.32	8,800.00
8330 Hospitality	1,323.94	3,800.00
<b>Total 8300 Travel &amp; Meetings Expenses</b>	<b>15,403.28</b>	<b>30,007.18</b>

**Central States District, SPEBSQSA, Inc.**  
**9 months vs. Budget**  
 January 1 through September 1, 2021

	Jan - Sep 23	Budget
<b>8400 Education Programs</b>		
8410 C&J Category Schools	5,840.28	
8420 CDWI	0.00	5,000.00
8430 Leadership Academy	144.99	2,000.00
8440 HEP School	2,399.42	3,500.00
8450 Recordings of Contestants	1,500.00	2,641.50
8490 Harmony University	700.00	
<b>Total 8400 Education Programs</b>	10,584.69	13,141.50
<b>8500 Other Expenses</b>		
8540 Eventbrite charges	0.00	1,200.00
8550 PayPal/Credit Card Fees	443.53	400.00
8560 Outside Computer Services	2,867.67	1,706.00
8570 Advertising & Publicity	349.00	880.00
8590 Miscellaneous	297.98	1,500.00
<b>Total 8500 Other Expenses</b>	3,958.18	5,686.00
<b>8999 Unclassified</b>	1,000.00	
<b>Reconciliation Discrepancies</b>	300.95	
<b>Total Expense</b>	54,793.08	89,418.86
<b>Net Ordinary Income</b>	-16,038.69	16,117.14
<b>Other Income/Expense</b>		
<b>Other Income</b>		
4010 Endow Fund Contributions	3,538.28	5,500.00
5835 BHS Development	752.76	525.00
<b>Total Other Income</b>	4,291.04	6,025.00
<b>Other Expense</b>		
8321 Travel-C&Q Subsidy	8,000.00	10,500.00
8331 Next Gen Chorus/Quartets	1,500.00	2,500.00
8360 CSD Festivals	0.00	4,500.00
8371 ACSC Expense	-60.00	200.00
<b>Total Other Expense</b>	9,440.00	17,700.00
<b>Net Other Income</b>	-5,148.96	-11,675.00
<b>Net Income</b>	<b>-21,187.65</b>	<b>4,442.14</b>

## Central States District, SPEBSQSA, Inc.

10/02/23

## Balance Sheet

Accrual Basis

As of October 2, 2023

	Oct 2, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 Checking Account	43,453.84
1050 Money Market Account	16,932.37
1070 Certificates of Deposit	22,278.98
<b>Total Checking/Savings</b>	82,665.19
<b>Accounts Receivable</b>	
1100 Accounts Receivable	
1110 Operations Receivable	4,120.00
<b>Total 1100 Accounts Receivable</b>	4,120.00
<b>Total Accounts Receivable</b>	4,120.00
<b>Other Current Assets</b>	
1310 Convention Funding Advance	3,843.00
<b>Total Other Current Assets</b>	3,843.00
<b>Total Current Assets</b>	90,628.19
<b>TOTAL ASSETS</b>	<b>90,628.19</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>	43,822.31
<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	3,451.89
3100 Temp. Restricted Funds - Other	-3,862.18
<b>Total 3100 Temp. Restricted Funds</b>	2,565.16
<b>3200 Permanent Restricted Funds</b>	
CSD Endowment Fund	18,637.43
3200 Permanent Restricted Funds - Other	-18,767.06
<b>Total 3200 Permanent Restricted Funds</b>	-129.63
<b>Opening Bal Equity</b>	100.00
<b>Retained Earnings</b>	64,458.00
<b>Net Income</b>	-20,187.65
<b>Total Equity</b>	90,628.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>90,628.19</b>