



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

FINANCIAL REPORTS

**8/31/25 Statement of Financial Position
1/1/25 – 8/31/25 Statement of Activities
2025 Spring Convention & Iowa Harmony Clinic Recap
2026 Preliminary Budget
2026 Budget With Additional Cuts**

**Prepared by
Jeffrey Arians, 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.
Statement of Financial Position
As of August 31, 2025

	Aug 31, 25	Aug 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1015 Checking - FSB	1,481.67	13,131.57	-11,649.90
1020 Savings - FSB	25,817.69	35,980.26	-10,162.57
1030 Cert. of Deposit - FSB	31,319.32	30,000.00	1,319.32
Total Checking/Savings	58,618.68	79,111.83	-20,493.15
Total Current Assets	58,618.68	79,111.83	-20,493.15
TOTAL ASSETS	58,618.68	79,111.83	-20,493.15
LIABILITIES & EQUITY			
Equity			
3000 Unrestricted Funds			
Operating Fund	77,886.00	91,580.18	-13,694.18
Total 3000 Unrestricted Funds	77,886.00	91,580.18	-13,694.18
3100 Temp. Restricted Funds			
Kansas Singing Fund	268.39	268.39	0.00
South Dakota Festival Fund	2,332.75	2,332.75	0.00
Youth Chorus	0.00	250.00	-250.00
Total 3100 Temp. Restricted Funds	2,601.14	2,851.14	-250.00
3200 Permanent Restricted Funds			
CSD Endowment Fund	18,671.73	18,671.73	0.00
3200 Permanent Restricted Funds - Other	-18,671.73	-18,671.73	0.00
Total 3200 Permanent Restricted Funds	0.00	0.00	0.00
Net Income	-21,868.46	-15,319.49	-6,548.97
Total Equity	58,618.68	79,111.83	-20,493.15
TOTAL LIABILITIES & EQUITY	58,618.68	79,111.83	-20,493.15

Central States District, SPEBSQSA, Inc.

Statement of Activities

January through August 2025

	Jan - Aug 25	Jan - Aug 24	\$ Change
Ordinary Income/Expense			
Income			
5110 Registrations			
5111 Spring Convention	14,220.00	11,875.00	2,345.00
5112 Fall Convention	0.00	7,247.83	-7,247.83
Total 5110 Registrations	14,220.00	19,122.83	-4,902.83
5210 District Dues (less 4%)	21,020.03	19,723.20	1,296.83
5310 Interest Income	1,162.36	977.80	184.56
5450 Advertising Revenue	272.50	0.00	272.50
5800 Special Events Revenue			
5810 Non-gift revenue			
HEP School registrations	550.00	2,850.00	-2,300.00
IA Harmony Clinic Registrations	180.00	0.00	180.00
Leadership Academy Fees	504.00	1,033.00	-529.00
Total 5810 Non-gift revenue	1,234.00	3,883.00	-2,649.00
5820 Grant Revenue	3,500.00	0.00	3,500.00
Total 5800 Special Events Revenue	4,734.00	3,883.00	851.00
5830 Contest Recordings	445.00	700.00	-255.00
Total Income	41,853.89	44,406.83	-2,552.94
Gross Profit	41,853.89	44,406.83	-2,552.94
Expense			
7020 Host Chapter Fee	1,500.00	3,000.00	-1,500.00
7500 Contract Services Expenses			
7540 Judging Expense	12,300.22	8,120.92	4,179.30
7550 Temp Help - Contract Fixed Labor	1,799.00	0.00	1,799.00
Total 7550 Temp Help - Contract	1,799.00	0.00	1,799.00
Total 7500 Contract Services Expenses	14,099.22	8,120.92	5,978.30
8100 Nonpersonnel expenses			
8110 Supplies	1,085.13	641.52	443.61
8120 Awards, Plaques & Pins	96.85	1,149.60	-1,052.75
8170 Printing & Copying	0.00	256.80	-256.80
Total 8100 Nonpersonnel expenses	1,181.98	2,047.92	-865.94
8200 Facility & Equipment Exp			
8210 Rent, parking, & other	12,065.39	6,695.80	5,369.59
8220 Hotel meeting rooms	1,800.00	4,786.55	-2,986.55
Total 8200 Facility & Equipment Exp	13,865.39	11,482.35	2,383.04
8300 Travel & Meetings Expenses			
8310 Travel - Pres, EVP, DRCJ	5,595.65	3,314.81	2,280.84
8320 Travel - BOD & PAT	7,551.89	13,997.91	-6,446.02
8330 Hospitality	568.28	1,230.98	-662.70
8340 Board Planning Meeting	1,347.25	1,590.88	-243.63
Total 8300 Travel & Meetings Expenses	15,063.07	20,134.58	-5,071.51
8400 Education Programs			
8430 Leadership Academy	1,206.22	802.20	404.02
8440 HEP School	1,327.61	2,680.78	-1,353.17
8450 Recordings of Contestants	244.20	3,000.00	-2,755.80
8480 YIH Program	0.00	200.00	-200.00
8496 Iowa Harmony Clinic	1,200.00	0.00	1,200.00
Total 8400 Education Programs	3,978.03	6,682.98	-2,704.95

Central States District, SPEBSQSA, Inc.

Statement of Activities

January through August 2025

	Jan - Aug 25	Jan - Aug 24	\$ Change
8500 Other Expenses			
8520 Insurance	0.00	190.00	-190.00
8550 PayPal/Credit Card Fees	421.55	626.24	-204.69
8560 Outside Computer Services	1,362.50	0.00	1,362.50
8570 Advertising & Publicity	841.00	841.00	0.00
Total 8500 Other Expenses	2,625.05	1,657.24	967.81
Total Expense	52,312.74	53,125.99	-813.25
Net Ordinary Income	-10,458.85	-8,719.16	-1,739.69
Other Income/Expense			
Other Income			
4010 Harmony Foundation Income	858.78	899.67	-40.89
Total Other Income	858.78	899.67	-40.89
Other Expense			
8321 Travel-C&Q Subsidy	8,000.00	5,000.00	3,000.00
8331 Next Gen Chorus/Quartets	500.00	2,000.00	-1,500.00
8333 Junior Quartets/Choruses	3,500.00	500.00	3,000.00
8361 Kansas Singing Workshop	268.39	0.00	268.39
Total Other Expense	12,268.39	7,500.00	4,768.39
Net Other Income	-11,409.61	-6,600.33	-4,809.28
Net Income	-21,868.46	-15,319.49	-6,548.97

Central States District, SPEBSQSA, Inc.
Statement of Activities by Class
January through September 2025

	Iowa Harmony Clinic	Spring Convention	TOTAL
Ordinary Income/Expense			
Income			
5110 Registrations			
5111 Spring Convention	0.00	14,220.00	14,220.00
Total 5110 Registrations	0.00	14,220.00	14,220.00
5450 Advertising Revenue	0.00	272.50	272.50
5800 Special Events Revenue			
5810 Non-gift revenue			
IA Harmony Clinic Registrations	1,280.00	0.00	1,280.00
Total 5810 Non-gift revenue	1,280.00	0.00	1,280.00
Total 5800 Special Events Revenue	1,280.00	0.00	1,280.00
5830 Contest Recordings	0.00	445.00	445.00
Total Income	1,280.00	14,937.50	16,217.50
Gross Profit	1,280.00	14,937.50	16,217.50
Expense			
7020 Host Chapter Fee	0.00	1,500.00	1,500.00
7500 Contract Services Expenses			
7540 Judging Expense	0.00	12,300.22	12,300.22
7550 Temp Help - Contract			
Fixed Labor	0.00	1,799.00	1,799.00
Total 7550 Temp Help - Contract	0.00	1,799.00	1,799.00
Total 7500 Contract Services Expenses	0.00	14,099.22	14,099.22
8100 Nonpersonnel expenses			
8110 Supplies	0.00	684.51	684.51
Total 8100 Nonpersonnel expenses	0.00	684.51	684.51
8200 Facility & Equipment Exp			
8210 Rent, parking, & other	0.00	7,365.39	7,365.39
8220 Hotel meeting rooms	0.00	1,800.00	1,800.00
Total 8200 Facility & Equipment Exp	0.00	9,165.39	9,165.39
8300 Travel & Meetings Expenses			
8320 Travel - BOD & PAT	0.00	7,614.05	7,614.05
8330 Hospitality	0.00	568.28	568.28
8340 Board Planning Meeting	0.00	339.78	339.78
Total 8300 Travel & Meetings Expenses	0.00	8,522.11	8,522.11
8400 Education Programs			
8450 Recordings of Contestants	0.00	244.20	244.20
8496 Iowa Harmony Clinic	2,995.60	0.00	2,995.60
Total 8400 Education Programs	2,995.60	244.20	3,239.80
8500 Other Expenses			
8550 PayPal/Credit Card Fees	25.31	394.93	420.24
Total 8500 Other Expenses	25.31	394.93	420.24
Total Expense	3,020.91	34,610.36	37,631.27
Net Ordinary Income	-1,740.91	-19,672.86	-21,413.77
Net Income	-1,740.91	-19,672.86	-21,413.77

Central States District, SPEBSQSA, Inc.
2026 Preliminary Budget
 January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
5110 Registrations	
5111 Spring Convention	13,143.24
5112 Fall Convention	32,000.00
Total 5110 Registrations	45,143.24
5210 District Dues (less 4%)	31,570.00
5310 Interest Income	1,200.00
5450 Advertising Revenue	300.00
5800 Special Events Revenue	
5810 Non-gift revenue	
Leadership Academy Fees	768.50
SD Harmony Clinic	1,280.00
Total 5810 Non-gift revenue	2,048.50
5820 Grant Revenue	3,500.00
Total 5800 Special Events Revenue	5,548.50
5830 Contest Recordings	1,500.00
Total Income	85,261.74
Gross Profit	85,261.74
Expense	
7020 Host Chapter Fee	3,440.84
7500 Contract Services Expenses	
7540 Judging Expense	18,509.20
7550 Temp Help - Contract	
Fixed Labor	6,404.00
Total 7550 Temp Help - Contract	6,404.00
Total 7500 Contract Services Expenses	24,913.20
8100 Nonpersonnel expenses	
8110 Supplies	1,000.00
8120 Awards, Plaques & Pins	1,500.00
8170 Printing & Copying	800.00
Total 8100 Nonpersonnel expenses	3,300.00
8200 Facility & Equipment Exp	
8210 Rent, parking, & other	4,800.00
8220 Hotel meeting rooms	4,301.00
8225 Food & Beverage Minimums	10,825.00
8260 Equipment Rental & Maint	
Chorus Risers	45.00
8260 Equipment Rental & Maint - Other	3,500.00
Total 8260 Equipment Rental & Maint	3,545.00
Total 8200 Facility & Equipment Exp	23,471.00
8300 Travel & Meetings Expenses	
8310 Travel - Pres, EVP, DRCJ	5,000.00
8315 Travel - Convention Team	7,581.45
8320 Travel - BOD & PAT	7,500.00
8330 Hospitality	700.00
8340 Board Planning Meeting	1,500.00
Total 8300 Travel & Meetings Expenses	22,281.45

Central States District, SPEBSQSA, Inc.
2026 Preliminary Budget
January through December 2026

	<u>Jan - Dec 26</u>
8400 Education Programs	
8351 SD Harmony Clinic Exp	2,000.00
8410 C&J Category Schools	8,400.00
8450 Recordings of Contestants	6,000.00
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Total 8400 Education Programs	16,400.00
8500 Other Expenses	
8529 MMEA Exhibitor	675.00
8550 PayPal/Credit Card Fees	1,750.00
8560 Outside Computer Services	1,500.00
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Total 8500 Other Expenses	3,925.00
Total Expense	<hr/> 97,731.49 <hr/>
Net Ordinary Income	-12,469.75
Other Income/Expense	
Other Income	
4010 Harmony Foundation Income	2,000.00
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Total Other Income	2,000.00
Other Expense	
8321 Travel-C&Q Subsidy	7,000.00
8331 Next Gen Chorus/Quartets	1,500.00
8333 Junior Quartets/Choruses	1,500.00
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Total Other Expense	10,000.00
Net Other Income	<hr/> -8,000.00 <hr/>
Net Income	<hr/> -20,469.75 <hr/>

Central States District, SPEBSQSA, Inc.
2026 Budget With Add'l Cuts
 January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
5110 Registrations	
5111 Spring Convention	13,143.24
5112 Fall Convention	32,000.00
	45,143.24
Total 5110 Registrations	45,143.24
5210 District Dues (less 4%)	31,570.00
5310 Interest Income	1,200.00
5450 Advertising Revenue	300.00
5800 Special Events Revenue	
5810 Non-gift revenue	
Leadership Academy Fees	768.50
SD Harmony Clinic	1,280.00
	2,048.50
Total 5810 Non-gift revenue	2,048.50
5820 Grant Revenue	3,500.00
	5,548.50
Total 5800 Special Events Revenue	5,548.50
5830 Contest Recordings	1,500.00
	85,261.74
Total Income	85,261.74
Gross Profit	85,261.74
Expense	
7020 Host Chapter Fee	3,440.84
7500 Contract Services Expenses	
7540 Judging Expense	18,509.20
7550 Temp Help - Contract	
Fixed Labor	6,404.00
	6,404.00
Total 7550 Temp Help - Contract	6,404.00
Total 7500 Contract Services Expenses	24,913.20
8100 Nonpersonnel expenses	
8110 Supplies	1,000.00
8120 Awards, Plaques & Pins	1,500.00
8170 Printing & Copying	800.00
	3,300.00
Total 8100 Nonpersonnel expenses	3,300.00
8200 Facility & Equipment Exp	
8210 Rent, parking, & other	4,800.00
8220 Hotel meeting rooms	4,301.00
8225 Food & Beverage Minimums	7,500.00
8260 Equipment Rental & Maint	
Chorus Risers	45.00
8260 Equipment Rental & Maint - Other	3,500.00
	3,545.00
Total 8260 Equipment Rental & Maint	3,545.00
Total 8200 Facility & Equipment Exp	20,146.00
8300 Travel & Meetings Expenses	
8310 Travel - Pres, EVP, DRCJ	5,000.00
8315 Travel - Convention Team	7,581.45
8320 Travel - BOD & PAT	3,500.00
8330 Hospitality	700.00
8340 Board Planning Meeting	1,500.00
	18,281.45
Total 8300 Travel & Meetings Expenses	18,281.45

Central States District, SPEBSQSA, Inc.
2026 Budget With Add'l Cuts
 January through December 2026

	Jan - Dec 26
8400 Education Programs	
8351 SD Harmony Clinic Exp	2,000.00
8410 C&J Category Schools	8,400.00
8450 Recordings of Contestants	6,000.00
	16,400.00
8500 Other Expenses	
8529 MMEA Exhibitor	675.00
8550 PayPal/Credit Card Fees	1,750.00
8560 Outside Computer Services	1,500.00
	3,925.00
Total 8400 Education Programs	16,400.00
Total 8500 Other Expenses	3,925.00
Total Expense	90,406.49
Net Ordinary Income	-5,144.75
Other Income/Expense	
Other Income	
4010 Harmony Foundation Income	2,000.00
	2,000.00
Total Other Income	2,000.00
Other Expense	
8321 Travel-C&Q Subsidy	5,000.00
8331 Next Gen Chorus/Quartets	1,000.00
8333 Junior Quartets/Choruses	1,500.00
	7,500.00
Total Other Expense	7,500.00
Net Other Income	-5,500.00
Net Income	-10,644.75