

**California Association for Bilingual Education
Profit & Loss Budget Performance Report
December 2018**

Summary

	Current				Year-to-date thru Dec. 31, 2018					
	Dec 18	Budget	\$ Over Budget	% of Budget	Jul - Dec 18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	%
Income										
Memberships	8,613	2,987	5,626	288.34%	20,220	15,867	4,353	127.43%	78,330	25.81%
Conferences/Registrations	423,826	121,131	302,695	349.89%	1,307,225	979,355	327,870	133.48%	3,076,088	42.5%
Sponsor	0	5,000	-5,000	0.0%	56,200	58,700	-2,500	95.74%	151,250	37.16%
Government Grant	53,289	45,068	8,221	118.24%	251,681	314,831	-63,150	79.94%	667,612	37.7%
Interest/Dividend Income	13	0	13	100.0%	44	0	44	100.0%	100	0.0%
Grant Income	0	1,500	-1,500	0.0%	0	377,500	-377,500	0.0%	105,000	0.0%
Contract Service Income	37,500	14,750	22,750	254.24%	251,600	339,213	-87,613	74.17%	1,268,000	19.84%
<i>Contract Income Booked prior year</i>	0	0	0	0.0%	0	0	0	0.0%	375,000	0.0%
Total Income	523,240	190,436	332,804	274.76%	1,886,969	2,085,466	-198,497	90.48%	5,721,880	32.98%
Cost of Goods Sold	0	0	0	0.0%	389	435	-46	89.41%	14,365	2.71%
Total COGS	0	0	0	0.0%	389	435	-46	89.41%	14,365	2.71%
Gross Profit	523,240	190,436	332,804	274.76%	1,886,581	2,085,031	-198,450	90.48%	5,707,515	33.05%
Expense										
Personnel Costs	181,097	191,925	-10,827	94.36%	1,052,422	1,151,558	-99,136	91.39%	2,440,021	43.13%
Direct Costs	215,424	183,084	32,340	117.66%	1,330,582	1,264,559	66,022	105.22%	3,267,494	40.72%
Total Expense	396,521	375,008	21,513	105.74%	2,383,003	2,416,117	-33,114	98.63%	5,707,515	41.75%
Net Income	126,719	-184,572	311,291	-68.66%	-496,423	-331,086	-165,336	149.94%	-0	-100.0%

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Income										
4011 · Membership-Teacher	4,299	1,101	3,198	390.49%	10,182	6,327	3,855	160.92%	56,129	18.14%
4012 · Membership Paraprofessional	181	52	129	347.12%	746	757	-11	98.55%	2,180	34.22%
4013 · Membership Parent/Community	120	180	-60	66.67%	400	540	-140	74.07%	2,497	16.02%
4014 · Membership Student	0	90	-90	0.0%	630	840	-210	75.0%	1,103	57.12%
4016 · Membership-Inst/Org/Commercial	500	0	500	100.0%	1,500	1,000	500	150.0%	2,292	65.45%
4017 · Membership Administrator	3,433	1,404	2,029	244.52%	6,442	5,763	679	111.78%	12,874	50.04%
4018 · Membership Retired Teacher	80	160	-80	50.0%	320	640	-320	50.0%	1,255	25.5%
4019 · 2 Day Institute fees	2,625	1,050	1,575	250.0%	3,150	2,450	700	128.57%	35,000	9.0%
4020 · Fees Registration	337,343	78,653	258,690	428.9%	1,130,018	833,460	296,558	135.58%	2,712,760	41.66%
4021 · Fees-Exhibitors	66,550	23,415	43,135	284.22%	139,308	102,130	37,178	136.4%	121,300	114.85%
4023 · Fees-Meals	0	0	0	0.0%	7,189	0	7,189	100.0%	0	100.0%
4024 · Presenter Fees	5,200	13,350	-8,150	38.95%	5,800	27,850	-22,050	20.83%	37,500	15.47%
4025 · Award Luncheon	5,220	900	4,320	580.0%	6,780	3,360	3,420	201.79%	36,000	18.83%
4026 · Seal of Exceclence Banquets	4,200	150	4,050	2,800.0%	5,925	1,950	3,975	303.85%	45,000	13.17%
4027 · Admin. Leadership Symposium	500	150	350	333.33%	650	450	200	144.44%	6,000	10.83%
4029 · Shipping Cost/Processing Fees	875	1,050	-175	83.38%	1,517	1,611	-94	94.17%	8,031	18.89%
4030 · Publications / Books	0	0	0	0.0%	612	82	530	746.65%	3,242	18.88%
4031 · Promotional Items	0	137	-137	0.0%	1,121	567	554	197.78%	17,000	6.6%
4040 · Sponsors	0	5,000	-5,000	0.0%	56,200	58,700	-2,500	95.74%	151,250	37.16%
4041 · Other Contributions	0	375	-375	0.0%	70	375	-305	18.67%	860	8.14%
4042 · Other-Advertising	0	1,225	-1,225	0.0%	692	2,305	-1,613	30.04%	10,945	6.33%
4043 · Government Grant	53,289	45,068	8,221	118.24%	251,681	314,831	-63,150	79.94%	667,612	37.7%
4044 · Ticket Sales	0	0	0	0.0%	0	0	0	0.0%	2,000	0.0%
4045 · Other School Visits	950	550	400	172.73%	1,800	1,450	350	124.14%	7,500	24.0%
4046 · Hotel Rebates	0	0	0	0.0%	0	0	0	0.0%	30,000	0.0%
4047 · Mailing Lists	0	0	0	0.0%	700	350	350	200.0%	700	100.0%
4048 · Dues & Subscription Income	363	126	237	287.86%	1,242	965	277	128.66%	2,250	55.18%
4900 · Interest Income	13	0	13	100.0%	44	0	44	100.0%	100	43.92%
4920 · Fundraising Income	0	0	0	0.0%	0	0	0	0.0%	500	0.0%
4921 · Grant Income	0	1,500	-1,500	0.0%	0	377,500	-377,500	0.0%	105,000	0.0%
4930 · Contract Income	37,500	14,750	22,750	254.24%	251,600	339,213	-87,613	74.17%	1,268,000	19.84%
4992 · In-Klnd Contribution	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
<i>Contract Income Booked prior year</i>	0	0	0	0.0%	0	0	0	0.0%	375,000	0.0%
Total Income	523,240	190,436	332,804	274.76%	1,886,969	2,085,466	-198,497	90.48%	5,721,880	32.98%
Cost of Goods Sold										
5000 · COGS - Books/Publications	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
5010 · COGS - Promotional Items	0	0	0	0.0%	389	435	-46	89.41%	14,365	100.0%
Total COGS	0	0	0	0.0%	389	435	-46	89.41%	14,365	2.71%
Gross Profit	523,240	190,436	332,804	274.76%	1,886,581	2,085,031	-198,450	90.48%	5,707,515	33.05%
Expense										
6000.1 · Personnel Costs										
6000 · Payroll Expenses	145,922	158,075	-12,153	92.31%	868,402	948,448	-80,046	91.56%	1,931,411	44.96%
6006 · Salary - OT	0	1,873	-1,873	0.0%	0	11,248	-11,248	0.0%	40,500	0.0%
6008 · Bonus Expense	0	0	0	0.0%	0	0	0	0.0%	53,955	0.0%
6010 · Temporary Help	862	0	862	100.0%	3,737	0	3,737	100.0%	10,000	37.37%

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6110 · Payroll Taxes	10,363	13,276	-2,913	78.06%	61,128	79,653	-18,525	76.74%	168,150	36.35%
6120 · Workers Comp	1,266	1,199	67	105.55%	6,337	7,194	-857	88.09%	15,196	41.7%
6130 · Dental Insurance	1,656	1,759	-103	94.14%	9,007	10,554	-1,547	85.35%	22,279	40.43%
6140 · Medical Insurance	11,650	9,839	1,811	118.41%	54,562	59,034	-4,472	92.42%	124,591	43.79%
6142 · Aflac Insurance	18	0	18	100.0%	447	0	447	100.0%	0	-100.0%
6150 · Employee Life Insurance	239	241	-2	99.15%	1,446	1,453	-7	99.53%	3,034	47.65%
6155 · Retirement Plan	3,698	5,662	-1,964	65.31%	24,292	33,975	-9,682	71.5%	70,905	34.26%
6170 · Vacation Expense	5,424	0	5,424	100.0%	23,063	0	23,063	100.0%	0	100.0%
Total 6000.1 · Personnel Costs	181,097	191,925	-10,827	94.36%	1,052,422	1,151,558	-99,136	91.39%	2,440,021	43.13%
6200 · Rent Expense	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
6210 · Phone Expense	4,140	3,375	765	122.67%	17,388	18,533	-1,146	93.82%	63,498	27.38%
6220 · Electricity Expense	828	1,500	-672	55.18%	7,098	9,000	-1,902	78.86%	30,000	23.66%
6221 · Disposal Expense	138	250	-112	55.19%	969	1,500	-531	64.61%	3,180	30.47%
6222 · Gas Expense	0	42	-42	0.0%	0	248	-248	0.0%	620	0.0%
6223 · Janitorial Expense	700	750	-50	93.33%	4,200	4,500	-300	93.33%	10,200	41.18%
6224 · Security (Alarm) Expense	270	250	20	108.0%	1,225	1,500	-275	81.66%	11,000	11.13%
6230 · Insurance Expense	525	2,500	-1,975	20.99%	12,094	15,000	-2,906	80.63%	30,500	39.65%
6240 · Water Expense	156	400	-244	39.01%	1,531	2,400	-869	63.8%	5,250	29.17%
6250 · Tax/Licenses/Filing Fees	0	0	0	0.0%	27,609	19,000	8,609	145.31%	37,260	74.1%
6300 · Postage	54	50	4	108.0%	365	1,150	-785	31.74%	5,300	6.89%
6301 · Postage Freight Shipping	0	0	0	0.0%	0	540	-540	0.0%	1,630	0.0%
6302 · Postage UPS	127	233	-106	54.34%	2,289	3,980	-1,691	57.52%	8,460	27.06%
6303 · Postage Bulk Mail	0	0	0	0.0%	0	57	-57	0.0%	650	0.0%
6304 · Postage FedEx	272	55	217	494.49%	879	2,501	-1,622	35.16%	4,527	19.42%
6305 · Shipping & Handling	39	0	39	100.0%	419	0	419	100.0%	0	100.0%
6310 · Office Supplies Expense	790	2,140	-1,350	36.91%	12,950	10,717	2,233	120.84%	31,324	41.34%
6330 · Maint & Repairs Equipment	791	120	671	658.97%	1,359	145	1,214	937.08%	2,000	67.94%
6331 · Maintenance & Repairs Building	892	1,000	-108	89.2%	5,442	4,000	1,442	136.05%	10,000	54.42%
6340 · Equipment Rental Expense	2,173	1,535	638	141.55%	17,853	17,585	268	101.52%	188,750	9.46%
6350 · Small Equipment Purchases										
6351 · Hardware	48	0	48	100.0%	2,661	11,684	-9,023	22.78%	18,500	14.39%
6352 · Software	1,366	537	829	254.3%	10,596	9,038	1,558	117.24%	17,950	59.03%
6353 · Other Small Equipment Purch	0	570	-570	0.0%	617	588	29	105.01%	3,700	16.69%
6350 · Small Equipment Purchases	0	0	0	0.0%	23	0	23	100.0%	0	100.0%
Total 6350 · Small Equipment Purchases	1,414	1,107	307	127.74%	13,897	21,310	-7,413	65.22%	40,150	34.61%
6360 · Office Furniture Purchases	86	0	86	100.0%	665	4,500	-3,835	14.79%	4,500	14.79%
6400 · Activity Supplies	2,521	515	2,006	489.58%	10,282	9,690	592	106.11%	51,992	19.78%
6401 · Activity Supplies Region 1	0	0	0	0.0%	0	600	-600	0.0%	1,200	0.0%
6402 · Activity Supplies Region 2	0	0	0	0.0%	0	600	-600	0.0%	1,200	0.0%
6403 · Activity Supplies Region 3	0	0	0	0.0%	350	450	-100	77.78%	1,200	29.17%
6404 · Activity Supplies Region 4	0	0	0	0.0%	200	650	-450	30.77%	1,200	16.67%
6405 · Activity Supplies Region 5	0	0	0	0.0%	300	700	-400	42.86%	1,200	25.0%
6410 · Decorations	134	0	134	100.0%	898	0	898	100.0%	1,500	59.84%
6420 · Education/Prof. Materials	2,129	0	2,129	100.0%	5,233	893	4,340	585.96%	2,650	197.46%
6430 · Awards & Gifts	63	2,107	-2,044	2.98%	3,412	10,888	-7,476	31.34%	24,978	13.66%
6440 · Reprographics	2,205	2,055	150	107.3%	27,017	33,608	-6,591	80.39%	84,941	31.81%
6450 · Facility Rental	775	10,923	-10,148	7.1%	67,678	81,706	-14,028	82.83%	93,900	72.07%

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6501 · Depreciation Expense	11,799	11,386	413	103.63%	70,795	68,316	2,479	103.63%	136,632	51.81%
6600 · Seminars & Education Expense	150	775	-625	19.36%	13,058	20,916	-7,858	62.43%	37,986	34.37%
6610 · Dues & Subscriptions Expense	100	0	100	100.0%	3,339	2,611	728	127.88%	5,950	56.12%
6700 · Speaker Fees	0	0	0	0.0%	5,000	9,388	-4,388	53.26%	46,000	10.87%
6710 · Speaker Travel Costs	0	0	0	0.0%	163	450	-287	36.27%	11,175	1.46%
6720 · Chapter Rebates	18,977	1,317	17,660	1,440.96%	18,977	16,770	2,207	113.16%	18,500	102.58%
6730 · Scholarships	4,500	500	4,000	900.0%	7,575	4,000	3,575	189.38%	28,000	27.05%
6732 · Stipends	0	0	0	0.0%	3,500	0	3,500	100.0%	0	0.0%
6740 · Donations & Contributions	0	0	0	0.0%	11,100	500	10,600	2,220.0%	4,000	277.5%
6800 · Travel Expense	11,722	10,499	1,223	111.65%	72,705	69,298	3,407	104.92%	166,251	43.73%
6810 · Meals Expense	5,112	2,011	3,101	254.22%	25,880	16,106	9,774	160.69%	40,803	63.43%
6820 · Conference Music Show Expense	0	0	0	0.0%	0	0	0	0.0%	6,000	0.0%
6840 · Food Catering Service	1,819	18,900	-17,081	9.62%	174,970	143,519	31,451	121.91%	589,922	29.66%
6850 · Lodging Expense	27,385	3,537	23,848	774.3%	91,268	60,435	30,834	151.02%	193,700	47.12%
6900 · Legal Expense	3,600	1,800	1,800	200.0%	10,800	10,800	0	100.0%	21,600	50.0%
6910 · Accounting Expense	11,146	11,146	-0	100.0%	84,921	84,879	42	100.05%	154,913	54.82%
6920 · Bank Charges	641	643	-2	99.67%	3,670	4,531	-861	80.99%	12,500	29.36%
6921 · Credit Card Charge Fees	7,669	6,314	1,355	121.46%	12,833	14,877	-2,044	86.26%	33,174	38.68%
6940 · Security Services Annual	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
6950 · Other-Services	58,333	21,142	37,191	275.91%	162,497	171,504	-9,007	94.75%	482,583	33.67%
6960 · Consultants	19,607	51,263	-31,656	38.25%	236,948	207,478	29,470	114.2%	365,056	64.91%
6961 · Consultant Reimbursements	2,002	1,579	423	126.76%	17,126	19,250	-2,124	88.96%	36,270	47.22%
7000 · Advertising/Marketing Expense	0	0	0	0.0%	1,250	3,030	-1,780	41.25%	7,250	17.24%
7500 · Interest Expense (mortgage)	9,642	9,365	277	102.95%	57,617	57,121	496	100.87%	113,639	50.7%
7840 · Miscellaneous Expense	0	0	0	0.0%	987	830	157	118.94%	830	118.94%
7930 · Indirect Cost	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
Total Expense	396,521	375,008	21,513	105.74%	2,383,003	2,416,117	-33,114	98.63%	5,707,515	41.75%
Net Income	126,719	-184,572	311,291	-68.66%	-496,423	-331,086	-165,336	149.94%	-0	-100.0%