

**California Association for Bilingual Education  
Profit & Loss Budget Performance**

July through September, 2014

3 months (25%) of the fiscal year presented

For the month of September

YTD through Sept. 30, 2014

	Sep 14	Budget	\$ Over Budget	% of Budget	Jul - Sep 14	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	%
<b>Income</b>										
4011 · Membership-Teacher	540.00	3,791.67	-3,251.67	14.24%	2,259.14	11,374.97	-9,115.83	19.86%	45,500.00	5%
4012 · Membership Paraprofessional	0.00	250.00	-250.00	0.0%	34.75	750.00	-715.25	4.63%	3,000.00	1%
4013 · Membership Parent/Community	0.00	500.00	-500.00	0.0%	40.00	1,500.00	-1,460.00	2.67%	6,000.00	1%
4014 · Membership Student	0.00	200.00	-200.00	0.0%	30.00	600.00	-570.00	5.0%	2,400.00	1%
4016 · Membership-Inst/Org/Commercial	0.00	300.00	-300.00	0.0%	0.00	900.00	-900.00	0.0%	3,600.00	0%
4017 · Membership Administrator	360.00	1,200.00	-840.00	30.0%	1,073.81	3,600.00	-2,526.19	29.83%	14,400.00	7%
4018 · Membership Retired Teacher	0.00	154.17	-154.17	0.0%	80.00	462.47	-382.47	17.3%	1,850.00	4%
4019 · 2 Day Institute fees	790.00	0.00	790.00	100.0%	790.00	0.00	790.00	100.0%	0.00	100%
4020 · Fees Registration	37,328.50	0.00	37,328.50	100.0%	37,328.50	0.00	37,328.50	100.0%	1,404,000.00	3%
4021 · Fees-Exhibitors	800.00	0.00	800.00	100.0%	800.00	0.00	800.00	100.0%	59,100.00	1%
4022 · Fees-Career Fair	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	4,400.00	0%
4023 · Fees-Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0%
4024 · Presenter Fees Annual	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	16,000.00	0%
4029 · Shipping Cost	70.00	0.00	70.00	100.0%	70.00	0.00	70.00	100.0%	0.00	100%
4030 · Publications / Books	3,900.00	100.00	3,800.00	3,900.0%	4,236.00	2,400.00	1,836.00	176.5%	5,500.00	77%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	8,000.00	0%
4040 · Sponsors	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	65,000.00	0%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	50.00	0.00	50.00	100.0%	250.00	20%
4042 · Other-Advertising	0.00	0.00	0.00	0.0%	245.00	0.00	245.00	100.0%	2,000.00	12%
4043 · Government Grant	65,885.15	53,973.33	11,911.82	122.07%	135,261.71	161,920.03	-26,658.32	83.54%	647,680.00	21%
4045 · Other School Visits	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	3,000.00	0%
4046 · Hotel Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	25,000.00	0%
4047 · Mailing Lists	55.32	0.00	55.32	100.0%	55.32	0.00	55.32	100.0%	0.00	100%
4048 · Dues & Subscription Income	0.00	83.33	-83.33	0.0%	0.00	250.03	-250.03	0.0%	1,000.00	0%
4900 · Interest-Savings, Short-term CD	22.88	416.67	-393.79	5.49%	105.42	1,249.97	-1,144.55	8.43%	5,000.00	2%
4920 · Fundraising Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,000.00	0%
4921 · Grant Income	0.00	4,166.67	-4,166.67	0.0%	0.00	12,499.97	-12,499.97	0.0%	125,000.00	0%
4930 · Contract Income	5,605.00	18,800.00	-13,195.00	29.81%	5,605.00	144,800.00	-139,195.00	3.87%	399,825.00	1%
4990 · Other Income	0.00	208.33	-208.33	0.0%	240.00	625.03	-385.03	38.4%	35,925.00	1%
<b>Total Income</b>	<b>115,356.85</b>	<b>84,144.17</b>	<b>31,212.68</b>	<b>137.09%</b>	<b>188,304.65</b>	<b>342,932.47</b>	<b>-154,627.82</b>	<b>54.91%</b>	<b>2,889,430.00</b>	<b>7%</b>
<b>Cost of Goods Sold</b>										
5000 · COGS - Books/Publications	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,250.00	0%
5010 · COGS - Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,500.00	0%
5300 · Purchases/Membership	0.00	83.33	-83.33	0.0%	0.00	250.03	-250.03	0.0%	1,350.00	0%
<b>Total COGS</b>	<b>0.00</b>	<b>83.33</b>	<b>-83.33</b>	<b>0.0%</b>	<b>0.00</b>	<b>250.03</b>	<b>-250.03</b>	<b>0.0%</b>	<b>14,100.00</b>	<b>0%</b>
<b>Gross Profit</b>	<b>115,356.85</b>	<b>84,060.84</b>	<b>31,296.01</b>	<b>137.23%</b>	<b>188,304.65</b>	<b>342,682.44</b>	<b>-154,377.79</b>	<b>54.95%</b>	<b>2,875,330.00</b>	<b>7%</b>
<b>Expense</b>										
6000 · Payroll Expenses	84,441.31	94,807.42	-10,366.11	89.07%	221,842.66	284,422.26	-62,579.60	78.0%	1,137,689.04	19%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	9,336.32	0.00	9,336.32	100.0%	0.00	100%
6010 · Temporary Help	0.00	666.67	-666.67	0.0%	0.00	1,999.97	-1,999.97	0.0%	8,000.00	0%
6110 · Payroll Taxes	6,068.94	7,669.00	-1,600.06	79.14%	17,290.77	23,007.00	-5,716.23	75.15%	92,021.00	19%
6120 · Workers Comp	1,368.17	1,544.34	-176.17	88.59%	4,104.51	4,632.98	-528.47	88.59%	18,532.04	22%

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	Sep 14	Budget	\$ Over Budget	% of Budget	Jul - Sep 14	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	%
6130 · Dental Insurance	711.49	698.92	12.57	101.8%	1,158.78	2,096.72	-937.94	55.27%	8,387.00	14%
6140 · Medical Insurance	3,394.19	3,988.34	-594.15	85.1%	14,890.33	11,964.98	2,925.35	124.45%	47,860.04	31%
6150 · Employee Life Insurance	152.12	245.68	-93.56	61.92%	993.36	736.92	256.44	134.8%	2,948.04	34%
6155 · Retirement Plan	1,361.11	862.66	498.45	157.78%	4,115.25	2,588.02	1,527.23	159.01%	10,351.96	40%
6170 · Vacation Expense	3,419.04	0.00	3,419.04	100.0%	3,725.70	0.00	3,725.70	100.0%	0.00	100%
6200 · Rent Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	250.00	0%
6210 · Phone Expense	1,855.26	2,671.67	-816.41	69.44%	3,783.84	7,999.97	-4,216.13	47.3%	57,205.00	7%
6220 · Electricity Expense	1,631.67	1,114.58	517.09	146.39%	4,841.28	3,343.74	1,497.54	144.79%	13,374.96	36%
6221 · Disposal Expense	0.00	146.67	-146.67	0.0%	383.01	440.01	-57.00	87.05%	1,760.04	22%
6222 · Gas Expense	0.00	46.50	-46.50	0.0%	0.00	139.50	-139.50	0.0%	558.00	0%
6223 · Janitorial Expense	1,000.00	775.00	225.00	129.03%	1,500.00	2,325.00	-825.00	64.52%	9,300.00	16%
6224 · Security (Alarm) Expense	0.00	114.58	-114.58	0.0%	210.00	343.74	-133.74	61.09%	1,374.96	15%
6230 · Insurance Expense	807.75	1,051.67	-243.92	76.81%	2,423.25	3,155.01	-731.76	76.81%	12,620.04	19%
6240 · Water Expense	282.28	175.00	107.28	161.3%	396.66	525.00	-128.34	75.55%	2,100.00	19%
6250 · Tax & Licenses	0.00	375.00	-375.00	0.0%	357.98	1,125.00	-767.02	31.82%	5,800.00	6%
6260 · Sales Tax Expense	0.00	250.00	-250.00	0.0%	0.00	750.00	-750.00	0.0%	3,160.00	0%
6300 · Postage	57.39	176.67	-119.28	32.48%	277.39	699.97	-422.58	39.63%	3,290.00	8%
6301 · Postage Freight Shipping	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,500.00	0%
6302 · Postage UPS	154.05	0.00	154.05	100.0%	438.80	0.00	438.80	100.0%	0.00	100%
6303 · Postage Bulk Mail	0.00	272.92	-272.92	0.0%	0.00	318.76	-318.76	0.0%	3,275.04	0%
6304 · Postage FedEx	34.61	79.17	-44.56	43.72%	190.08	187.51	2.57	101.37%	1,750.04	11%
6310 · Office Supplies Expense	2,162.09	1,595.84	566.25	135.48%	4,595.44	4,547.48	47.96	101.06%	22,025.04	21%
6330 · Maint & Repairs Equipment	166.67	475.00	-308.33	35.09%	500.00	3,425.00	-2,925.00	14.6%	7,700.00	6%
6331 · Maintenance & Repairs Building	0.00	425.08	-425.08	0.0%	825.00	1,275.24	-450.24	64.69%	5,100.96	16%
6340 · Equipment Rental Expense	4,545.57	1,529.17	3,016.40	297.26%	6,820.54	4,587.51	2,233.03	148.68%	85,750.04	8%
6350 · Small Equipment Purchases										
6351 · Hardware	46.08	2,995.67	-2,949.59	1.54%	46.08	8,988.97	-8,942.89	0.51%	45,956.00	0%
6352 · Software	0.00	1,880.00	-1,880.00	0.0%	0.00	3,760.00	-3,760.00	0.0%	5,640.00	0%
6353 · Other Small Equipment Purchases	1,324.97		1,324.97	100.0%	1,324.97				500.00	265%
<b>Total 6350 · Small Equipment Purchases</b>	<b>1,371.05</b>	<b>4,875.67</b>	<b>-3,504.62</b>	<b>28.12%</b>	<b>1,371.05</b>	<b>12,748.97</b>	<b>-11,377.92</b>	<b>10.75%</b>	<b>52,096.00</b>	<b>3%</b>
6400 · Activity Supplies	0.00	2,680.00	-2,680.00	0.0%	112.74	2,870.04	-2,757.30	3.93%	29,770.04	0%
6401 · Activity Supplies Region 1	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	1,200.00	0%
6402 · Activity Supplies Region 2	0.00	100.00	-100.00	0.0%	200.00	300.00	-100.00	66.67%	1,200.00	17%
6403 · Activity Supplies Region 3	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	1,200.00	0%
6404 · Activity Supplies Region 4	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	1,200.00	0%
6405 · Activity Supplies Region 5	0.00	100.00	-100.00	0.0%	0.00	300.00	-300.00	0.0%	1,200.00	0%
6410 · Decorations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,200.00	0%
6420 · Education/Prof. Materials	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	225.00	0%
6430 · Awards & Gifts	563.13	100.00	463.13	563.13%	628.13	300.00	328.13	209.38%	13,900.00	5%
6440 · Reprographics	3,329.39	3,148.33	181.06	105.75%	4,534.30	9,349.99	-4,815.69	48.5%	76,919.96	6%
6450 · Facility Rental	5,664.00	0.00	5,664.00	100.0%	9,864.00	0.00	9,864.00	100.0%	12,700.00	78%
6501 · Depreciation Expense	2,527.44	2,583.33	-55.89	97.84%	7,582.32	7,749.99	-167.67	97.84%	30,999.96	24%
6600 · Seminars & Education Expense	625.00	416.67	208.33	150.0%	625.00	1,250.01	-625.01	50.0%	5,850.04	11%
6610 · Dues & Subscriptions Expense	0.00	993.33	-993.33	0.0%	901.30	2,780.03	-1,878.73	32.42%	12,570.00	7%
6700 · Speaker Fees	0.00	3,600.00	-3,600.00	0.0%	0.00	3,600.00	-3,600.00	0.0%	42,100.00	0%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,900.00	0%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	8,900.00	0%
6730 · Scholarships	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	16,000.00	0%
6740 · Donations & Contributions	300.00	0.00	300.00	100.0%	300.00	0.00	300.00	100.0%	750.00	40%

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6800 · Travel Expense	11,980.44	12,074.58	-94.14	99.22%	15,909.89	27,128.78	-11,218.89	58.65%	111,115.00	14%
6810 · Meals Expense	365.58	4,876.67	-4,511.09	7.5%	928.18	6,609.97	-5,681.79	14.04%	25,015.00	4%
6820 · Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	4,000.00	0%
6840 · Food Catering Service	5,195.47	0.00	5,195.47	100.0%	6,627.14	0.00	6,627.14	100.0%	198,050.00	3%
6850 · Lodging Expense	7,805.25	4,300.00	3,505.25	181.52%	7,849.61	6,900.00	949.61	113.76%	91,760.00	9%
6900 · Legal Expense	1,600.00	1,750.00	-150.00	91.43%	3,200.00	5,250.00	-2,050.00	60.95%	21,000.00	15%
6910 · Accounting Expense	6,250.00	6,250.00	0.00	100.0%	28,950.00	30,750.00	-1,800.00	94.15%	98,890.00	29%
6920 · Bank Charges	0.00	458.33	-458.33	0.0%	984.10	1,374.99	-390.89	71.57%	5,499.96	18%
6921 · Credit Card Charge Fees	0.00	0.00	0.00	0.0%	354.73	0.00	354.73	100.0%	25,000.00	1%
6950 · Other-Services	45,213.82	13,752.50	31,461.32	328.77%	66,599.33	36,992.50	29,606.83	180.04%	260,766.00	26%
6960 · Consultants	12,300.00	23,891.67	-11,591.67	51.48%	31,700.00	159,675.01	-127,975.01	19.85%	432,478.04	7%
6961 · Consultant Reimbursements	0.00	50.00	-50.00	0.0%	0.00	150.00	-150.00	0.0%	600.00	0%
7000 · Advertising/Marketing Expense	575.00	0.00	575.00	100.0%	1,099.00	1,400.00	-301.00	78.5%	5,300.00	21%
7500 · Interest Expense (mortgage)	799.27	840.00	-40.73	95.15%	2,458.80	2,520.00	-61.20	97.57%	10,080.00	24%
7840 · Miscellaneous Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0%
<b>Total Expense</b>	<b>220,078.55</b>	<b>208,898.63</b>	<b>11,179.92</b>	<b>105.35%</b>	<b>497,780.57</b>	<b>687,537.57</b>	<b>-189,757.00</b>	<b>72.4%</b>	<b>3,168,118.24</b>	<b>16%</b>
<b>Net Income</b>	<b>-104,721.70</b>	<b>-124,837.79</b>	<b>20,116.09</b>	<b>83.89%</b>	<b>-309,475.92</b>	<b>-344,855.13</b>	<b>35,379.21</b>	<b>89.74%</b>	<b>-292,788.24</b>	<b>106%</b>