

California Association for Bilingual Education

Financial Package - Preliminary

Oct. 31, 2020

These financial statements are based on the transaction information provided to the Accountant. They have not been subjected to an audit, review, or compilation engagement, and no "assurance" (which is done annually for this organization by auditors) is provided on them.

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

Oct. 31, 2020

	Oct. 2020	Oct. 2019	09/20 vs 09/19 Variance
ASSETS			
Current Assets			
Cash	\$ 1,131,127	\$ 505,322	\$ 625,805
Savings & Certificate of Deposits	1,827,982	250,000	1,577,982
Investments (Endowment)	55,981	54,826	1,155
Investment - (MMF, Savings, and CD)	769,943	760,864	9,080
Accounts Receivable	209,206	130,890	78,316
Grant Receivable - i3 Grant	84,199	72,857	11,342
Pledges Receivable	-	350,000	(350,000)
Inventory	14,266	16,234	(1,968)
Prepaid expenses and other current assets	63,370	24,004	39,366
Total current assets	\$ 4,156,074	\$ 2,164,996	\$ 1,991,078
Property and equipment			
Land - Walnut	509,144	509,144	-
Building and improvements - Walnut	3,574,694	3,462,303	112,391
	4,710,994	4,598,603	112,391
Less: accumulated depreciation	(1,059,332)	(905,642)	(153,691)
Property and equipment, net	3,651,662	3,692,962	(41,300)
Total assets	\$ 7,807,735	\$ 5,857,957	\$ 1,949,778
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 460,296	\$ 251,293	\$ 209,003
Unearned income - Membership	33,453	70,201	(36,747)
Unearned income - Annual Conference	229,058	-	229,058
Unearned income - PDS	14,000	-	14,000
Unearned income - P2I	28,580	-	28,580
Deferred Income - EWIG	2,097,593	-	2,097,593
SBA - PPPL	459,370	-	459,370
SBA - EIDL	500,000	-	500,000
Note payable (Mortgage)	2,245,004	2,329,075	(84,071)
Total liabilities	6,067,355	2,650,569	3,416,786
Net assets			
Unrestricted	1,291,362	2,304,388	(1,013,026)
Temporarily restricted	409,018	863,000	(453,982)
Permanently restricted	40,000	40,000	-
Total net assets	1,740,380	3,207,388	(1,467,008)
Total liabilities and net assets	\$ 7,807,735	\$ 5,857,957	\$ 1,949,778

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through Oct. 31, 2020

		Oct.	Oct.	Oct.	
		2020	2019	2020 vs. 2019	%
				Variance	
Revenues					
. 4041	Conferences	\$304,583	\$442,407	(\$137,824)	-31%
4043	Grant Income	25,500	7,624	17,876	100%
4921	Government Grant	1,103,512	231,456	872,057	377%
. 4018	Membership Dues	6,351	2,725	3,626	133%
4930	Program Income	90,730	134,475	(43,745)	-33%
. 4031	Publication & Promotional Sales	-	1,777	(1,777)	-100%
	Total revenue	1,530,676	822,111	708,566	86%
Expenses					
85%	Program Services	1,582,746	1,151,794	430,952	37%
15%	Support Services	276,286	636,551	(360,265)	-57%
	Total Expenses	1,859,032	1,788,344	70,688	4%
	Change in unrestricted net assets	(328,356)	(966,234)	637,878	-66%
1	Change in net assets	(328,356)	(966,234)	637,873	-66%
	Net assets at beginning of year	2,068,736	4,173,622	(2,104,886)	-50%
	Net assets at end of year	1,740,380	3,207,388	(1,467,008)	-46%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of Oct. 31, 2020

Cash flows from operating activities

Change in net assets	\$ (328,356)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	51,961
Transfer from CD to Investments	(1,571,705)
Change in operating assets and liabilities	
Accounts/Contracts receivable	257,204
Grant receivable	(17,043)
Pledges Receivable	300,000
Inventory	-
Prepaid expenses and other current assets	27,384
Accounts payable and accrued expenses	(232,142)
Deferred revenue - Contracts	(103,550)
Deferred revenue - EWIG	(902,407)
Earned income	337
SBA - PPPL	-
Net cash used in operating activities	\$ (2,518,318)

Cash flows from investing activities

Purchase of property and equipment	-
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Cash flows from financing activities

Payment of note payable	(28,103)
SBA - EIDL	-

Net change in cash and cash equivalents \$ (2,546,420)

Cash and cash equivalents at beginning of year 3,677,547

Cash and cash equivalents at end of this period \$1,131,127

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 36,032

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Oct. 31, 2020

4 month (33%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through 07/31/20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	2,663	3,409	-746	78%	6,267	5,693	574	110%	52,001	12%
Annual/Regional Conferences Fees	102,248	54,251	47,997	188%	309,666	241,801	67,865	128%	1,734,252	18%
Sponsorships	5,000	0	5,000	0%	-5,000	0	-5,000	0%	40,000	-13%
Books/Promotion Items	0	0	0	0%	0	100	-100	0%	500	0%
Gov't Grant	237,376	65,913	171,463	360%	1,103,512	202,067	901,445	546%	639,397	173%
Private Grant Income	7,500	42,121	-34,621	0%	25,500	956,456	-930,956	0%	1,237,084	2%
Contract Income	19,341	55,056	-35,715	35%	90,730	139,642	-48,912	65%	753,539	12%
Other Income	0	0	0	0%	0	2,124	-2,124	0%	2,124	0%
Total Income	374,129	220,750	153,379	169%	1,530,676	1,547,883	-17,207	99%	4,458,897	34%
Cost of Goods Sold										
5000 · COGS - Books/Publications	0	0	0	0%	-8	0	-8	-100%	0	-100%
COGS - Promotional Items	0	0	0	0%	-2,124	0	-2,124	-100%	0	-100%
Total COGS	0	0	0	-100%	-2,132	0	-2,132	-100%	0	-100%
Gross Profit	374,129	220,750	211,880	169%	1,532,808	1,547,883	-15,075	99%	4,458,897	34%
Expense										
Personnel Costs	207,412	199,871	7,541	104%	752,089	780,870	-28,781	96%	2,365,430	32%
Operating costs	6,507	15,651	-9,144	42%	27,001	37,726	-10,725	72%	148,060	18%
Office Furn./Comp. Hardware/ Software	1,156	3,431	-2,275	34%	8,142	11,088	-2,946	73%	41,278	20%
Direct Program Costs	16,541	18,907	-2,366	87%	54,306	61,718	-7,412	88%	297,612	18%
Consultants/Outside Services	88,135	82,343	5,792	107%	239,378	226,756	12,622	106%	688,750	35%
Subcontract	139,300	0	139,300	0%	734,900	760,472	-25,572	97%	760,472	97%
Interest Expense	9,041	9,038	3	100%	36,032	36,029	3	100%	105,561	34%
Credit Card Charge/Bank Fees	835	1,835	-1,000	0%	9,316	8,207	1,109	114%	51,734	18%
Total Expense	468,926	331,076	28,924	142%	1,861,164	1,922,866	-61,702	97%	4,458,897	42%
Net Income	-94,798	-110,326	182,956	86%	-328,356	-374,983	46,627	88%	0	100%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Oct. 31, 2020

4 month (33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through Oct. 31, 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	2,149.95	1,851.00	298.95	116.15%	3,495.85	2,852.00	643.85	122.58%	31,223.00	11.2%
4012 · Membership Paraprofessional	16.50	7.00	9.50	235.71%	141.50	24.00	117.50	589.58%	470.00	30.11%
4013 · Membership Parent/Community	20.00	173.00	-153.00	11.56%	60.00	198.00	-138.00	30.3%	2,110.00	2.84%
4014 · Membership Student	30.00	60.00	-30.00	50.0%	60.00	142.00	-82.00	42.25%	1,078.00	5.57%
4016 · Membership-Inst/Org/Commercial	0.00	167.00	-167.00	0.0%	1,000.00	667.00	333.00	149.93%	2,000.00	50.0%
4017 · Membership Administrator	406.75	1,111.00	-704.25	36.61%	1,310.00	1,750.00	-440.00	74.86%	14,260.00	9.19%
4018 · Membership Retired Teacher	40.00	40.00	0.00	100.0%	200.00	60.00	140.00	333.33%	860.00	23.26%
4019 · 2 Day Institute fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4020 · Fees Registration	103,434.34	37,500.00	65,934.34	275.83%	311,759.34	179,250	132,509	173.92%	1,510,580	20.64%
4021 · Fees-Exhibitors	0.00	0.00	0.00	0.0%	275.00	300.00	-25.00	91.67%	21,300.00	1.29%
4022 · Fees-Career Fair	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4023 · Fees-Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4024 · Presenter Fees	-1,200.00	0.00	-1,200.00	100.0%	-2,000.00	0.00	-2,000.00	100.0%	0.00	-10.0%
4025 · Award Luncheon	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4026 · Seal of Exceclence Banquets	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4027 · Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4029 · Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4030 · Publications / Books	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	0.00	100.00	-100.00	0.0%	500.00	0.0%
4040 · Sponsors	5,000.00	0.00	5,000.00	100.0%	-5,000.00	0.00	-5,000.00	100.0%	40,000.00	-100.0%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	85.00	45.00	40.00	188.89%	45.00	188.89%
4042 · Other-Advertising	0.00	0.00	0.00	0.0%	118.40	318.00	-199.60	37.23%	1,313.00	9.02%
4043 · Government Grant	237,376.27	65,913.00	171,463.27	360.14%	1,103,512.09	202,067.00	901,445.09	546.11%	639,397.00	172.59%
4044 · Ticket Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4045 · Other School Visits	0.00	0.00	0.00	0.0%	-655.00	0.00	-655.00	100.0%	0.00	-100.0%
4046 · Hotel Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4047 · Mailing Lists	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4048 · Dues & Subscription Income	13.95	84.00	-70.05	16.61%	83.70	221.00	-137.30	37.87%	1,014.00	8.25%
4880 · Registration	0.00	16,667.00	-16,667.00	0.0%	0.00	61,667.00	-61,667.00	0.0%	200,000.00	0.0%
4900 · Interest Income	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4903 · Realized Gain/(Loss)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4904 · Unrealized Gain/(Loss)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4920 · Fundraising Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4921 · Grant Income	7,500.00	42,121.00	-34,621.00	17.81%	25,500.00	956,456.00	-930,956.00	2.67%	1,237,084.00	2.06%
4930 · Contract Income	19,340.74	55,056	(35,715)	35.13%	90,730.34	139,642	-48,912	64.97%	753,539	12.04%
4990 · Other Income	0.00	-	-	0.0%	0.00	2,124	-2,124	0.0%	2,124.00	0.0%
4992 · In-Kind Contribution	0.00	-	-	0.0%	0.00	0	0	0.0%	0.00	0.0%
Total Income	374,128.50	220,750	153,379	169.48%	1,530,676.22	1,547,883	-17,207	98.89%	4,458,897	34.33%
5010 · COGS - Promotional Items	0.00	-	-	0.0%	-7.77	0	-8	100.0%	0	-100.0%
5100 · Royalties	0.00	-	-	0.0%	-2,124.46	0	-2,124	100.0%	0	-100.0%
Total COGS	0.00	-	-	0.0%	-2,132.23	0	-2,132	100.0%	0	-100.0%
Gross Profit	374,128.50	220,750	153,379	169.48%	1,532,808.45	1,547,883	-15,075	99.03%	4,458,897	34.38%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	168,068.29	166,540.00	1,528.29	100.92%	630,654.23	649,779	-19,125	97.06%	1,969,406	32.02%
6006 · Salary - OT	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	0	0.0%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	0.00	0.0%
6010 · Temporary Help	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	0.00	0.0%
6110 · Payroll Taxes	11,561.59	12,649.00	-1,087.41	91.4%	45,174.82	48,627.00	-3,452.18	92.9%	149,660.00	30.18%
6120 · Workers Comp	1,095.00	1,248.00	-153.00	87.74%	4,381.00	5,413.00	-1,032.00	80.94%	15,292.00	28.65%
6130 · Dental Insurance	1,615.26	1,830.00	-214.74	88.27%	4,788.04	5,997.00	-1,208.96	79.84%	20,518.00	23.34%
6140 · Medical Insurance	9,305.16	11,658.00	-2,352.84	79.82%	35,581.03	45,486.00	-9,904.97	78.22%	137,864.00	25.81%
6142 · Aflac Insurance	933.59	0.00	933.59	100.0%	850.95	0.00	850.95	100.0%	0.00	-100.0%
6150 · Employee Life Insurance	0.00	250.00	-250.00	0.0%	1,123.20	2,688.00	-1,564.80	41.79%	4,672.00	24.04%
6155 · Retirement Plan	7,341.84	5,696.00	1,645.84	128.9%	22,269.52	22,880.00	-610.48	97.33%	68,018.00	32.74%
6170 · Vacation Expense	7,490.95	0.00	7,490.95	100.0%	7,265.73	0.00	7,265.73	100.0%	0.00	-100.0%
6210 · Phone Expense	3,556.34	3,232.00	324.34	110.04%	11,676.32	11,372.00	304.32	102.68%	48,025.00	24.31%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Oct. 31, 2020

4 month (33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through Oct. 31, 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
6220 · Electricity Expense	675.35	1,023.00	-347.65	66.02%	1,579.71	2,469.00	-889.29	63.98%	10,654.00	14.83%
6221 · Disposal Expense	148.03	292.00	-143.97	50.7%	592.12	880.00	-287.88	67.29%	3,211.00	18.44%
6222 · Gas Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6223 · Janitorial Expense	0.00	1,300.00	-1,300.00	0.0%	0.00	2,600.00	-2,600.00	0.0%	13,000.00	0.0%
6224 · Security (Alarm) Expense	0.00	100.00	-100.00	0.0%	135.00	200.00	-65.00	67.5%	1,000.00	13.5%
6230 · Insurance Expense	632.53	2,113.00	-1,480.47	29.94%	6,341.12	7,399.00	-1,057.88	85.7%	24,298.00	26.1%
6240 · Water Expense	158.86	27.00	131.86	588.37%	522.14	238.00	284.14	219.39%	905.00	57.7%
6250 · Tax/Licenses/Filing Fees	-2,158.75	3,880.00	-6,038.75	-55.64%	-1,954.40	4,084.00	-6,038.40	-47.86%	4,084.00	-47.86%
6300 · Postage	11.33	250.00	-238.67	4.53%	38.23	527.00	-488.77	7.25%	2,304.00	1.66%
6301 · Postage Freight Shipping	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	386.00	0.0%
6302 · Postage UPS	10.32	0.00	10.32	100.0%	10.32	0.00	10.32	100.0%	46.00	22.43%
6303 · Postage Bulk Mail	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6304 · Postage FedEx	0.00	0.00	0.00	0.0%	37.00	37.00	0.00	100.0%	37.00	100.0%
6305 · Shipping & Handling	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6310 · Office Supplies Expense	125.64	534.00	-408.36	23.53%	125.64	1,034.00	-908.36	12.15%	6,928.00	1.81%
6330 · Maint & Repairs Equipment	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6331 · Maintenance & Repairs Building	232.71	0.00	232.71	100.0%	1,821.84	1,086.00	735.84	167.76%	1,086.00	167.76%
6340 · Equipment Rental Expense	3,114.31	2,900.00	214.31	107.39%	6,076.28	5,800.00	276.28	104.76%	32,096.00	18.93%
Total 6350 · Small Equipment Purchases	1,155.81	3,431.00	-2,275.19	33.69%	8,142.06	11,088.00	-2,945.94	73.43%	40,251.00	20.23%
6360 · Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,027.00	0.0%
6400 · Activity Supplies	0.00	0.00	0.00	0.0%	7.77	0.00	7.77	100.0%	1,696.00	0.46%
6401 · Activity Supplies Region 1	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6402 · Activity Supplies Region 2	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6403 · Activity Supplies Region 3	0.00	0.00	0.00	0.0%	-200.00	0.00	-200.00	100.0%	0.00	-100.0%
6404 · Activity Supplies Region 4	0.00	0.00	0.00	0.0%	0.00	-200.00	200.00	0.0%	-200.00	0.0%
6405 · Activity Supplies Region 5	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6410 · Decorations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6420 · Education/Prof. Materials	-795.00	0.00	-795.00	100.0%	-795.00	0.00	-795.00	100.0%	1,584.00	-50.19%
6430 · Awards & Gifts	1,900.00	0.00	1,900.00	100.0%	1,983.77	84.00	1,899.77	2,361.63%	1,284.00	154.5%
6440 · Reprographics	189.99	292.00	-102.01	65.07%	514.13	658.00	-143.87	78.14%	13,010.00	3.95%
6450 · Facility Rental	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6501 · Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	51,961.12	51,960.00	1.12	100.0%	155,883.00	33.33%
6600 · Conf., Seminars & Education Exp	0.00	3,250.00	-3,250.00	0.0%	75.00	3,325.00	-3,250.00	2.26%	31,075.00	0.24%
6610 · Dues & Subscriptions Expense	0.00	1,500.00	-1,500.00	0.0%	77.70	1,656.00	-1,578.30	4.69%	4,368.00	1.78%
6700 · Speaker Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,000.00	0.0%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	-990.00	0.00	-990.00	100.0%	21,000.00	-4.71%
6730 · Scholarships	1,000.00	0.00	1,000.00	100.0%	1,000.00	0.00	1,000.00	100.0%	5,000.00	20.0%
6732 · Stipends	0.00	0.00	0.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	3,000.00	0.0%
6740 · Donations & Contributions	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6800 · Travel Expense	869.52	875.00	-5.48	99.37%	224.98	1,174.00	-949.02	19.16%	36,246.00	0.62%
6810 · Meals Expense	385.97	0.00	385.97	100.0%	385.97	0.00	385.97	100.0%	7,207.00	5.36%
6820 · Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6840 · Food Catering Service	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6850 · Lodging Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	9,398.00	0.0%
6900 · Legal Expense	3,780.00	1,890.00	1,890.00	200.0%	7,572.00	5,682.00	1,890.00	133.26%	22,692.00	33.37%
6910 · Accounting Expense	11,703.12	21,273.25	-9,570.13	55.01%	52,812.48	56,383.00	-3,570.52	93.67%	161,537.00	32.69%
6920 · Bank Charges	614.06	550.00	64.06	111.65%	3,251.41	2,693.00	558.41	120.74%	7,094.00	45.83%
6921 · Credit Card Charge Fees	221.29	1,285.00	-1,063.71	17.22%	6,064.68	5,514.00	550.68	109.99%	44,640.00	13.59%
6940 · Security Services Annual	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
6950 · Other-Services	32,676.15	34,892.00	-2,215.85	93.65%	92,384.13	72,281.00	20,103.13	127.81%	255,717.00	36.13%
6960 · Consultants	39,976.00	24,288.00	15,688.00	164.59%	86,609.00	92,410.00	-5,801.00	93.72%	245,984.00	35.21%
6961 · Consultant Reimbursements	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,820.00	0.0%
7000 · Advertising/Marketing Expense	0.00	0.00	0.00	0.0%	61.00	61.00	0.00	100.0%	61.00	100.0%
7010 · Sub Contract	139,300.00	0.00	139,300.00	100.0%	734,900.00	760,472.00	-25,572.00	96.64%	760,472.00	96.64%
7500 · Interest Expense (mortgage)	9,040.58	9,038.00	2.58	100.03%	36,032.21	36,029.00	3.21	100.01%	105,561.00	34.13%
7840 · Miscellaneous Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Oct. 31, 2020

4 month (33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through Oct. 31, 20	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
7920 · In-Kind Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
7930 · Indirect Cost	0.00	0.00	0.00	0.0%	0.00	-2.00	2.00	0.0%	0.00	0.0%
9999 · Suspense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
Total Expense	468,926	331,076.25	137,850	141.64%	1,861,164	1,922,864	-61,700	96.79%	4,458,897	41.74%
Net Income	-94,798	-110,326.25	15,529	85.93%	-328,356	-374,981	46,625	88%	0	100%

California Association for Bilingual Education

All Combined Accounts Receivable

As of Oct. 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Anaheim City School District	0.00	650.00	0.00	0.00	0.00	650.00
Anaheim Elementray School District	0.00	0.00	0.00	0.00	500.00	500.00
Anaheim Union High School District	0.00	0.00	0.00	0.00	1,090.00	1,090.00
Arcadia Middle School	0.00	900.00	0.00	0.00	0.00	900.00
Bakersfield City School District (c)	0.00	4,000.00	0.00	0.00	150.00	4,150.00
Brian Shedd, Drawp for School	0.00	5,000.00	0.00	0.00	0.00	5,000.00
CABE of Pepperdine (C)	0.00	0.00	0.00	0.00	111.39	111.39
California Collaborative for Edu. Excell	0.00	0.00	0.00	0.00	45.14	45.14
Californians Together (C)	0.00	0.00	0.00	0.00	2,698.45	2,698.45
Carpinteria Unified School District	0.00	0.00	7,000.00	0.00	0.00	7,000.00
CCEE-CEI	6,340.74	0.00	22,513.35	0.00	0.00	28,854.09
Chancellor William McGil School of Succes	0.00	0.00	0.00	0.00	4,500.00	4,500.00
Chula Vista Elementary School District	0.00	0.00	0.00	0.00	150.00	150.00
Colton Joint Unified (c)	0.00	0.00	0.00	0.00	500.00	500.00
Corona-Norco Unified SD	0.00	0.00	0.00	0.00	8,090.00	8,090.00
Cucamonga School District	240.00	0.00	0.00	0.00	0.00	240.00
Desert Sands Unified SD	0.00	0.00	0.00	0.00	525.00	525.00
Downey Unified SD	0.00	0.00	0.00	5,050.00	0.00	5,050.00
East Whittier City School District	0.00	0.00	3,000.00	0.00	0.00	3,000.00
El Paso Independent School District	0.00	0.00	0.00	0.00	7,500.00	7,500.00
El Rancho USD	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Environmental Charter Schools	0.00	0.00	0.00	0.00	225.00	225.00
Etiwanda School District	180.00	0.00	0.00	0.00	0.00	180.00
Fallbrook Union Elementary	0.00	0.00	0.00	0.00	60.00	60.00
Gilroy USD	0.00	0.00	0.00	300.00	0.00	300.00
High Tech High	0.00	0.00	0.00	0.00	200.00	200.00
Hueneme Elementary SD	0.00	0.00	0.00	0.00	1,770.00	1,770.00
Inglewood Unified School District	0.00	0.00	0.00	1,200.00	0.00	1,200.00
Jefferson Union High School District	0.00	0.00	0.00	0.00	840.00	840.00
Kern County Supt.of Schools	0.00	0.00	0.00	0.00	90.00	90.00
Los Angeles County Office of Education	0.00	0.00	0.00	0.00	7,000.00	7,000.00
Marysville School District # 25	0.00	450.00	0.00	0.00	0.00	450.00
Mendota Unified School District	0.00	600.00	0.00	0.00	0.00	600.00
Morgan Hill Unified School District	0.00	0.00	0.00	0.00	120.00	120.00
MT. Diablo Unified School District	0.00	0.00	0.00	0.00	570.00	570.00
Mt. Empire Unified	0.00	0.00	1,350.00	0.00	0.00	1,350.00
Mt. View School District	0.00	0.00	0.00	0.00	9,000.00	9,000.00
Mt. View USD	0.00	0.00	0.00	0.00	6,500.00	6,500.00
New Jerusalem Elementary School District	0.00	0.00	0.00	0.00	500.00	500.00
Norton Science and Language Academy	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Nuview Union School District	0.00	0.00	0.00	0.00	120.00	120.00
Orland Unified SD	0.00	0.00	5,000.00	0.00	0.00	5,000.00
Oxnard School District	0.00	0.00	0.00	0.00	90.00	90.00
Palmdale School District	0.00	0.00	0.00	0.00	390.00	390.00
Pasadena Unified School District	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Perris School District	0.00	7,500.00	0.00	0.00	15,900.00	23,400.00
Redlands Unified School District	0.00	0.00	0.00	0.00	450.00	450.00
Richgrove Elementary SD	0.00	0.00	0.00	0.00	1,150.00	1,150.00
Richland School District	0.00	175.00	0.00	0.00	0.00	175.00
Rowland Unified School District	0.00	150.00	0.00	0.00	0.00	150.00
Santa Ana USD (c)	0.00	0.00	2,000.00	0.00	2,425.00	4,425.00

California Association for Bilingual Education

All Combined Accounts Receivable

As of Oct. 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Santa Barbara Unified SD	0.00	0.00	1,000.00	0.00	0.00	1,000.00
Santa Maria-Bonita School District	0.00	600.00	0.00	0.00	0.00	600.00
Sebastopol Union	0.00	0.00	0.00	0.00	150.00	150.00
Shelton School District No. 309	0.00	0.00	0.00	0.00	250.00	250.00
Solana Beach School District	0.00	0.00	0.00	0.00	1,350.00	1,350.00
South Whittier School District	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Stockton Unified S. D	0.00	0.00	0.00	0.00	11,050.00	11,050.00
Tustin USD	0.00	0.00	0.00	0.00	750.00	750.00
Twin Rivers Charter School	0.00	0.00	0.00	300.00	0.00	300.00
Ukiah Unified School District	0.00	0.00	0.00	150.00	0.00	150.00
US Treasury	61,685.29	0.00	0.00	0.00	0.00	61,685.29
Vacaville USD	0.00	0.00	0.00	0.00	10,500.00	10,500.00
Val Verde Unified School District (c)	0.00	0.00	0.00	0.00	4,225.00	4,225.00
Ventura County Office of Ed.	0.00	650.00	0.00	0.00	0.00	650.00
Vista Unified	0.00	0.00	0.00	0.00	775.00	775.00
Walla Walla Public Schools	0.00	1,650.00	0.00	0.00	0.00	1,650.00
West Contra Costa USD	0.00	0.00	0.00	3,700.00	0.00	3,700.00
West Covina Unified School District	0.00	0.00	0.00	0.00	60.00	60.00
Windsor Unified School District	0.00	0.00	9,350.00	9,350.00	0.00	18,700.00
Woodland Joint Unified School District	0.00	4,500.00	0.00	0.00	3,500.00	8,000.00
TOTAL	68,446.03	29,825.00	54,213.35	20,050.00	120,869.98	293,404.36

* NPD Grant Receivable

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California Association for Bilingual Education

Government - NPD Grant Receivable

As of Oct. 31, 2020

Acct. #	Date	B/G Balance	Additions	Paid	Adj.	Oct. 31, 2020
1208	7/31/2020	67,155.72	45,808.78	(67,155.72)		45,808.78
1208	8/31/2020	45,808.78	48,272.27	(45,808.78)		48,272.27
1208	9/30/2020	48,272.27	45,338.72	-		93,610.99
1208	10/31/2020	93,610.99	61,685.29	(93,610.99)		61,685.29
					Total	<u>61,685.29</u>

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California Association for Bilingual Education

Inventory

As of Oct. 31, 2020

Acct. #.	Date	Beginning Balance	Additions	COGS	Ending Balance
1300	7/31/2020	14,266			14,266
1300	8/31/2020	14,266			14,266
1300	9/30/2020	14,266			14,266
1300	10/31/2020	14,266			14,266

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California Association for Bilingual Education

Prepaid Expense

As of Oct. 31, 2020

<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
California Choice Benefits	6140	01	13,841.81	Medical Insurance - Nov	
Arthur J Gallager - (Travel Ins.	6230	01	378.83	Int'l travel Ins.	12/01/2020- 12/01/2021
Philadelphia Insurance	6230	01	2,580.67	NP Package & Umbrella	12/01/2020- 12/01/2021
Arthur J Gallager	6230	01	253.70	D & O Insurance	12/01/2020- 12/01/2021
AmTrust	6120	01	1,121.00	Workers' Comp	12/01/2020- 12/01/2021
			18,176.02	Sub-Total	

Prepaid for 2017

<u>Acct. #</u>	<u>Class #</u>	<u>Amount</u>	<u>Descriptions</u>	<u>Date</u>	
LB Convention & Entertainment Ctr	6850	20	1,000.00	Inv.# 978044 - Initial Deposit for CABE 2021 Conference	1/10/2017
8 Cubed Technologies, LLC	6330	01	6,000.00	Pre-paid for IT Services	4/23/2018
LB Convention & Entertainment Ctr	6850	20	1,000.00	Initial Deposit for CABE 2023 Conference	8/8/2019
LB Convention & Entertainment Ctr	6850	20	18,348.00	2nd Deposit for CABE 2021 Conference	3/4/2020
LB Convention & Entertainment Ctr	6850	20	18,348.00	3rd Deposit for CABE 2021 Conference	3/30/2020
Kandid Graphics	6440	20	594.25	Inv. #19358 Saved the Date card for CABE 2021 Conferen	3/13/2020
Alvord USD			-96.24		
			45,194.01	Sub-Total	
			63,370.03	Grand Total	

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California Association for Bilingual Education

Fixed Assets Schedule

As of Oct. 31, 2020

	6/30/2018	6/30/2019	6/30/2020	10/31/2020	Balance
1700 Land - 20888 Amar Road, Walnut	509,144.00				<u>\$ 509,144.00</u>
1710 Building Purchase - 20888 Amar Road, Walnut	3,359,772.18				3,359,772.18
Accumulate Depreciation - Walnut Bldg	(85,868.28)	(134,390.88)	(134,390.89)	(44,796.97)	(399,447.02)
1720 Building Improvement - Walnut	71,997.11	30,083.29	112,841.80	-	214,922.20
Accumulate Depreciation - Walnut Bldg Improv.	(2,940.64)	(7,199.76)	(15,425.15)	(7,164.16)	(32,729.71)
Walnut Building: Net					<u>3,142,517.65</u>
Property & Equipment, Net					<u>\$ 3,651,661.65</u>

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California Association for Bilingual Education

Current Accounts Payable

As of Oct. 31, 2020

Name	1 - 30	31 - 60	61 - 90	> 90	Oct. 31, 2020
Adelaida Martinez Suarez	50.00	0.00	0.00	0.00	50.00
AEG Consulting/ Gloria Gonzalez	9,250.00	0.00	0.00	175.00	9,425.00
AFLAC	2,233.47	0.00	0.00	0.00	2,233.47
Areana Y. Chen	0.00	1,576.00	0.00	0.00	1,576.00
Areli Mendoza Gonzalez*	50.00	0.00	0.00	0.00	50.00
At&T Mobility/ AT&T*	270.00	135.00	0.00	0.00	405.00
Bank of the West	16,033.74	0.00	0.00	0.00	16,033.74
Brenda Perez*	50.00	0.00	0.00	0.00	50.00
Brown Brothers Backflow Testing Inc.	0.00	0.00	0.00	-150.00	-150.00
California State University, Bakersfield*	0.00	0.00	0.00	640.00	640.00
Cecilia Hernandez*	50.00	0.00	0.00	0.00	50.00
Chavez, Lucero	0.00	1,000.00	0.00	0.00	1,000.00
Cynthia Fabiola Hernandez*	50.00	0.00	0.00	0.00	50.00
Dewey Pest Control	0.00	10.00	0.00	0.00	10.00
Diaz, Laura	0.00	110.74	0.00	0.00	110.74
Dorn, Maria*	0.00	1,000.00	0.00	0.00	1,000.00
Dr. Gilberto D. Soto *	0.00	250.00	0.00	0.00	250.00
Elizabeth Orozco*	50.00	0.00	0.00	0.00	50.00
Erika Janeth Torres Jimenez*	50.00	0.00	0.00	0.00	50.00
Evangelina R. Naranjo*	50.00	0.00	0.00	0.00	50.00
Figueroa, Otilia	50.00	0.00	0.00	0.00	50.00
File Keepers, LLC.	0.00	171.86	0.00	0.00	171.86
Franchise Tax Board - Order#4832	0.00	450.00	0.00	0.00	450.00
Fresno County Superintendent of Schools *	0.00	139,300.00	0.00	0.00	139,300.00
Frontier #010918-5	0.00	55.52	0.00	0.00	55.52
Frontier #120117-5	0.00	92.24	0.00	0.00	92.24
GHS/Garcia Hernandez Sawhney LLP	1,890.00	0.00	0.00	0.00	1,890.00
Gonzales, Amanda (R)	0.00	2,000.00	0.00	0.00	2,000.00
Guillermina Gonzalez Ramirez*	50.00	0.00	0.00	0.00	50.00
Ivonne Howard*	50.00	0.00	0.00	0.00	50.00
Janet Perez*	50.00	0.00	0.00	0.00	50.00
Kandid Graphics	0.00	512.07	0.00	0.00	512.07
KONICA MINOLTA	0.00	2,961.97	0.00	0.00	2,961.97
Language Magazine	0.00	38.85	0.00	0.00	38.85
Laura Vazquez Villegas*	50.00	0.00	0.00	0.00	50.00
Lodi USD	0.00	0.00	0.00	145.00	145.00
Lupe Z. Lopez*	50.00	0.00	0.00	0.00	50.00
Magdalena Zarate Perez	50.00	0.00	0.00	0.00	50.00
Marcela Salas*	50.00	0.00	0.00	0.00	50.00
Margarita Becerra*	50.00	0.00	0.00	0.00	50.00
Maria de Lourdes Lopez*	50.00	0.00	0.00	0.00	50.00
Maria del Pilar Mendoza Gonzalez*	50.00	0.00	0.00	0.00	50.00
Maria E. Ruvalcaba*	50.00	0.00	0.00	0.00	50.00
Maria Guadalupe Flores de Llamas*	50.00	0.00	0.00	0.00	50.00
Maria Olga Rojo*	50.00	0.00	0.00	0.00	50.00
Maria Rodriguez*	50.00	0.00	0.00	0.00	50.00
Maria Sabina Portocarrero Tarazona*	50.00	0.00	0.00	0.00	50.00

California Association for Bilingual Education

Current Accounts Payable

As of Oct. 31, 2020

Name	1 - 30	31 - 60	61 - 90	> 90	Oct. 31, 2020
Maribel Cervantes*	50.00	0.00	0.00	0.00	50.00
Maricela Parga*	250.00	0.00	0.00	0.00	250.00
Mojgan Asili	0.00	0.00	0.00	665.00	665.00
Nathalie Longree-Guevara	0.00	2,000.00	0.00	0.00	2,000.00
Oxnard School District (1)	0.00	0.00	0.00	1,710.00	1,710.00
Paula Gutierrez*	50.00	0.00	0.00	0.00	50.00
Perez, Cynthia	0.00	0.00	0.00	1,000.00	1,000.00
Pitney Bowes Global Financial	152.34	0.00	0.00	0.00	152.34
ReadyRefresh by Nestle	27.07	0.00	0.00	0.00	27.07
Rebeca Robledo	50.00	0.00	0.00	0.00	50.00
Rebecca Rodriguez*	50.00	0.00	0.00	0.00	50.00
Reyes Lawn Services	0.00	200.00	0.00	0.00	200.00
Rosa Andrade*	50.00	0.00	0.00	0.00	50.00
Rosa Maria Rojas*	50.00	0.00	0.00	0.00	50.00
SBCUSD*	0.00	0.00	0.00	19,670.00	19,670.00
Sonia M. Konto	50.00	0.00	0.00	0.00	50.00
Sonia Villanueva*	50.00	0.00	0.00	0.00	50.00
Southern California Edison	0.00	675.35	0.00	0.00	675.35
Spectrum Business Charter Comm. #0406	199.98	0.00	0.00	0.00	199.98
Spectrum Business/Charter Comm #9986	0.00	199.98	0.00	199.98	399.96
Staples Credit Plan	0.00	0.00	0.00	71.62	71.62
Sunnyside Elementary School	0.00	0.00	0.00	380.00	380.00
The Variable Annuity Life Ins.Comp.	0.00	4,650.28	0.00	0.00	4,650.28
University of San Francisco*	0.00	0.00	0.00	315.00	315.00
Valley Vista Services, Inc	0.00	148.03	0.00	0.00	148.03
Vanessa Mongrut*	50.00	0.00	0.00	0.00	50.00
Verizon Wireless	0.00	591.23	0.00	0.00	591.23
Vista Real Charter HS*	0.00	0.00	0.00	690.00	690.00
VOYA Financial *	0.00	6,073.16	0.00	0.00	6,073.16
Walnut Valley Water District (0937)	0.00	47.56	0.00	-31.52	16.04
Walnut Valley Water District (7348)	0.00	84.23	0.00	0.00	84.23
Wexford Institute	20,000.00	0.00	0.00	0.00	20,000.00
Williams Unified School District*	0.00	0.00	0.00	5,235.00	5,235.00
Williams USD*	0.00	0.00	0.00	665.00	665.00
Woodland Joint U.S.D.*	0.00	0.00	0.00	3,595.00	3,595.00
YCC Consulting Services, LLC	11,703.12	0.00	0.00	0.00	11,703.12
Zaragoza-Diaz & Associates	24,150.00	0.00	0.00	0.00	24,150.00
TOTAL	87,809.72	164,334.07	0.00	34,975.08	287,118.87

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California Association for Bilingual Education

Accrued Expenses or Other Accounts Payable

As of Oct. 31, 2020

	<u>Oct. 31, 2020</u>
2-Way Revenues - Annual Conf.	\$ 1,983.92
Employee Benefit Deductions	(0.08)
Accrued Salaries Payable	38,525.77
Accrued Payroll Taxes	2,677.55
* Accrued Vested Vacation Pay	130,655.30
TOTAL	<u><u>\$ 173,842.46</u></u>

* See attached.

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

Oct. 31, 2020

	Balance	Monthly Payment	Note Payable	Interest Expense	Balance
Bank of the West					
Jun. '20	2,280,284.79	16,033.74	7,177.67	8,856.07	2,273,107.12
Jul '20	2,273,107.12	16,033.74	6,911.26	9,122.48	2,266,195.86
Aug '20	2,266,195.86	16,033.74	6,939.00	9,094.74	2,259,256.86
Sept. '20	2,259,256.86	16,033.74	7,259.33	8,774.41	2,251,997.53
Oct. '20	2,251,997.53	16,033.74	6,993.16	9,040.58	2,245,004.37
				Balance	2,245,004.37

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California Association for Bilingual Education

Earned Income

Oct. 31, 2020

	Oct. 31, 2020
Deferred Membership - Teacher	\$ 21,842.76
Deferred Membership - Paraprof	465.25
Deferred Membership-Parent/Com	1,536.67
Deferred Membership - Student	275.00
Deferred Membership-Inst/Org/Com	1,916.67
Deferred Membership - Admin	6,936.15
Deferred Membership - R. Teach	480.83
TOTAL	\$ 33,453.33

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California Association for Bilingual Education

Accrued Vacation
As of Oct. 31, 2020

	Vacation in Hours	Oct. 31, 2020 Amount
1 Bodadilla, Anya	6.93	
2 Briseno, Evelyn	31.57	
3 Carlos, Larrie	75.42	
4 Castro, Alma	8.47	
5 Chwilinski, Delma	279.13	
6 Corona, Celina	83.91	
7 Diaz Lopez, Laura	186.19	
8 Espinosa, Roxanna	144.18	
9 Flores, Rubi	180.03	
10 Gallegos, Irma	161.27	
11 Gonzalez, Andrea	55.59	
12 Gustafson-Corea, Janice	239.51	
13 Hernandez, Antoinette	181.26	
14 Hernandez, Danielle	61.99	
15 Jauregui, Joshua	186.19	
16 Madison, Aida	135.13	
17 Navarette, Ruth	112.68	
18 Nesrala, Laurie	71.67	
19 Perez, Gricelda	100.55	
20 Ramirez, Beatris	18.61	
21 Ramirez, Karmina	60.34	
22 Ramos, Alexandria	31.57	
23 Rocha, Norma	239.13	
24 Ruiz, Vanessa	175.27	
25 Samaniego, Elizabeth	230.27	
26 Umeres, Karen	196.17	
27 Valencia, Maria	141.55	
28 Vidal, Martha	95.67	
29 Villa, Maria	169.27	
TOTAL	3,659.52	\$ 130,655.30

- 1) First year = 1 wk./yr. or 40 hrs/yr. @ 1.538/pp.
- 2) 2-5 years = 2 wks./yr. or 80 hrs./yr. @ 3.077 hrs./pp.
- 3) 6 or more years = 3 wks. or 120 hrs./yr. @ 4.615 hrs./pp.

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