

California Association for Bilingual Education

Financial Package - Preliminary

April 30, 2021

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

April 30, 2021

	Apr. 2021	Apr. 2020	01/21 vs 01/20 Variance
ASSETS			
Current Assets			
Cash	\$ 598,823	\$ 1,140,024	\$ (541,201)
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	585,373	191,786	393,586
Grant Receivable - i3 Grant	96,693	52,746	43,947
Pledges Receivable	-	300,000	(300,000)
Inventory	14,266	16,234	(1,968)
Prepaid expenses and other current assets	64,038	70,366	(6,328)
Total current assets	\$ 4,013,099	\$ 2,836,845	\$ 1,176,254
Property and equipment			
Land - Walnut	509,144	509,144	-
Building and improvements - Walnut	3,574,694	3,574,694	-
	4,710,994	4,710,994	-
Less: accumulated depreciation	(1,137,274)	(978,740)	(158,534)
Property and equipment, net	3,573,720	3,732,254	(158,534)
Total assets	\$ 7,586,819	\$ 6,569,099	\$ 1,017,719
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 306,823	\$ 363,996	\$ (57,173)
Unearned income - Membership	50,697	117,085	(66,388)
Unearned income - Annual Conference	229,058	-	229,058
Unearned income - PDS	14,000	-	14,000
Unearned income - P2I	32,149	-	32,149
Deferred Income - EWIG	1,611,282	-	1,611,282
SBA - PPPL	399,777	459,370	(59,593)
SBA - EIDL	500,000	500,000	-
Note payable (Mortgage)	2,201,268	2,287,122	(85,854)
Total liabilities	5,345,053	3,727,573	1,617,481
Net assets			
Unrestricted	1,792,747	1,938,527	(145,780)
Temporarily restricted	409,018	863,000	(453,982)
Permanently restricted	40,000	40,000	-
Total net assets	2,241,765	2,841,527	(599,761)
Total liabilities and net assets	\$ 7,586,819	\$ 6,569,099	\$ 1,017,719

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through April 30, 2021

		Apr.	Apr.	Apr.	
		2021	2020	2021 vs. 2020	%
				Variance	
Revenues					
. 4041	Conferences	\$1,462,386	\$1,651,936	(\$189,550)	-11%
4043	Grant Income	45,500	7,624	37,876	100%
4921	Government Grant	2,371,347	500,898	1,870,448	373%
. 4018	Membership Dues	17,211	21,478	(4,267)	-20%
4930	Program Income	340,288	522,627	(182,339)	-35%
. 4031	Publication & Promotional Sales	-	2,443	(2,443)	-100%
Total revenue		4,236,731	2,708,654	1,528,078	56%
Expenses					
83%	Program Services	3,369,067	2,653,493	715,574	27%
17%	Support Services	694,635	1,387,253	(692,619)	-50%
Total Expenses		4,063,702	4,040,747	22,955	1%
Change in unrestricted net assets		173,029	(1,332,093)	1,505,122	-113%
1	Change in net assets	173,029	(1,332,095)	1,505,117	-113%
Net assets at beginning of year		2,068,736	4,173,622	(2,104,886)	-50%
Net assets at end of year		2,241,765	2,841,527	(599,761)	-21%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of April 30, 2021

Cash flows from operating activities

Change in net assets	\$ 173,029
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	129,903
Transfer from CD to Investments	(1,571,705)
Change in operating assets and liabilities	
Accounts/Contracts receivable	(118,963)
Grant receivable	(29,537)
Pledges Receivable	300,000
Inventory	-
Prepaid expenses and other current assets	26,716
Accounts payable and accrued expenses	(385,996)
Deferred revenue - Contracts	(99,981)
Deferred revenue - EWIG	(1,388,718)
Earned income	17,581
SBA - PPPL	(59,593)
Net cash used in operating activities	\$ (3,007,265)

Cash flows from investing activities

Purchase of property and equipment	-
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Cash flows from financing activities

Payment of note payable	(71,840)
SBA - EIDL	-

Net change in cash and cash equivalents \$ (3,079,105)

Cash and cash equivalents at beginning of year 3,677,927

Cash and cash equivalents at end of this period \$598,823

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 88,498

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date through April 30, 2021

10 month (83%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through April 30, 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	1,403	3,030	-1,628	46%	15,830	46,241	-30,412	34%	52,001	30%
Annual/Regional Conferences Fees	52,222	40,745	11,477	128%	1,408,837	1,629,003	-220,166	86%	1,734,252	81%
Sponsorships	5,580	0	5,580	0%	54,930	40,000	14,930	0%	40,000	137%
Books/Promotion Items	0	0	0	0%	0	400	-400	0%	500	0%
Gov't Grant	84,881	70,243	14,638	121%	2,371,347	529,399	1,841,948	448%	639,397	371%
Private Grant Income	0	31,829	-31,829	0%	45,500	1,158,500	-1,113,000	0%	1,237,084	4%
Contract Income	137,325	85,867	51,458	160%	340,288	516,519	-176,231	66%	753,539	45%
Interest Income	0	0	0	0%	0	0	0	100%	0	0%
Other Income	0	0	0	0%	0	2,124	-2,124	0%	2,124	0%
Total Income	281,410	231,714	49,696	121%	4,236,731	3,922,186	314,545	108%	4,458,897	95%
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	281,410	231,714	211,880	121%	4,238,863	3,922,186	316,677	108%	4,458,897	95%
Expense										
Personnel Costs	249,281	197,603	51,678	126%	2,061,215	1,977,830	83,385	104%	2,365,430	87%
Operating costs	13,992	12,151	1,841	115%	103,941	120,841	-16,900	86%	148,060	70%
Office Furn./Comp. Hardware/ Software	1,689	3,431	-1,742	49%	34,668	34,421	247	101%	41,278	84%
Direct Program Costs	33,554	25,123	8,431	134%	256,847	241,385	15,462	106%	297,612	86%
Consultants/Outside Services	28,052	60,224	-32,173	47%	518,329	581,995	-63,666	89%	688,750	75%
Subcontract	0	0	0	0%	980,900	760,472	220,428	129%	760,472	129%
Interest Expense	8,579	8,577	2	100%	88,498	88,208	290	100%	105,561	84%
Credit Card Charge/Bank Fees	1,847	1,835	12	0%	21,438	45,372	-23,934	47%	51,734	41%
Total Expense	336,992	308,946	28,924	109%	4,065,834	3,850,521	215,313	106%	4,458,897	91%
Net Income	-55,582	-77,232	182,956	72%	173,029	71,665	101,364	241%	0	100%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through April 30, 2021

10 month (83%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through April 30, 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	673.25	1,173.00	-499.75	57.4%	8,652.00	29,021.00	-20,369.00	29.81%	31,223.00	27.71%
4012 · Membership Paraprofessional	18.50	20.00	-1.50	92.5%	361.50	453.00	-91.50	79.8%	470.00	76.91%
4013 · Membership Parent/Community	0.00	183.00	-183.00	0.0%	120.00	1,687.00	-1,567.00	7.11%	2,110.00	5.69%
4014 · Membership Student	0.00	75.00	-75.00	0.0%	60.00	765.00	-705.00	7.84%	1,078.00	5.57%
4016 · Membership-Inst/Org/Commercial	0.00	68.00	-68.00	0.0%	2,000.00	1,568.00	432.00	127.55%	2,000.00	100.0%
4017 · Membership Administrator	710.75	1,411.00	-700.25	50.37%	4,356.00	11,947.00	-7,591.00	36.46%	14,260.00	30.55%
4018 · Membership Retired Teacher	0.00	100.00	-100.00	0.0%	280.00	800.00	-520.00	35.0%	860.00	32.56%
4020 · Fees Registration	51,473.71	40,080.00	11,393.71	128.43%	1,395,003.21	1,405,580	-10,577	99.25%	1,510,580	92.35%
4021 · Fees-Exhibitors	0.00	0.00	0.00	0.0%	7,910.85	21,300.00	-13,389.15	37.14%	21,300.00	37.14%
4024 · Presenter Fees	0.00	0.00	0.00	0.0%	-2,150.00	0.00	-2,150.00	100.0%	0.00	-10.0%
4027 · Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	500.00	0.00	500.00	100.0%	0.00	0.0%
4029 · Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	38.27	0.00	38.27	100.0%	0.00	0.0%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	0.00	400.00	-400.00	0.0%	500.00	0.0%
4040 · Sponsors	5,579.50	0.00	5,579.50	100.0%	54,929.50	40,000.00	14,929.50	137.32%	40,000.00	-100.0%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	735.00	45.00	690.00	1,633.33%	45.00	1,633.33%
4042 · Other-Advertising	678.60	665.00	13.60	102.05%	6,073.74	1,313.00	4,760.74	462.59%	1,313.00	462.58%
4043 · Government Grant	84,880.60	70,243.00	14,637.60	120.84%	2,371,346.78	529,399.00	1,841,947.78	447.93%	639,397.00	370.87%
4045 · Other School Visits	0.00	0.00	0.00	0.0%	-655.00	0.00	-655.00	100.0%	0.00	-100.0%
4048 · Dues & Subscription Income	69.75	0.00	69.75	100.0%	1,381.05	765.00	616.05	180.53%	1,014.00	136.2%
4880 · Registration	0.00	0.00	0.00	0.0%	0.00	200,000.00	-200,000.00	0.0%	200,000.00	0.0%
4921 · Grant Income	0.00	31,829.00	-31,829.00	0.0%	45,500.00	1,158,500.00	-1,113,000.00	3.93%	1,237,084.00	3.68%
4930 · Contract Income	137,325.00	85,867	51,458	159.93%	340,288.23	516,519	-176,231	65.88%	753,539	45.16%
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	281,409.66	231,714	49,696	121.45%	4,236,731.13	3,922,186	314,545	108.02%	4,458,897	95.02%
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	-	-	-	-2,132.23	0	-2,132	100.0%	0	-100.0%
Gross Profit	281,409.66	231,714	49,696	121.45%	4,238,863.36	3,922,186	316,677	108.07%	4,458,897	95.07%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	203,287.34	164,828.00	38,459.34	123.33%	1,697,719.90	1,647,307	50,413	103.06%	1,969,406	86.2%
6110 · Payroll Taxes	15,190.40	12,322.00	2,868.40	123.28%	129,570.30	124,194.00	5,376.30	104.33%	149,660.00	86.58%
6120 · Workers Comp	1,393.00	1,216.00	177.00	114.56%	12,852.00	12,869.00	-17.00	99.87%	15,292.00	84.04%
6130 · Dental Insurance	1,713.14	1,812.00	-98.86	94.54%	15,018.34	16,959.00	-1,940.66	88.56%	20,518.00	73.2%
6140 · Medical Insurance	11,336.64	11,538.00	-201.36	98.26%	98,837.84	115,314.00	-16,476.16	85.71%	137,864.00	71.69%
6142 · Aflac Insurance	-1,299.88	0.00	-1,299.88	100.0%	-153.37	0.00	-153.37	100.0%	0.00	-100.0%
6150 · Employee Life Insurance	291.20	250.00	41.20	116.48%	2,808.00	4,188.00	-1,380.00	67.05%	4,672.00	60.1%
6155 · Retirement Plan	4,639.04	5,637.00	-997.96	82.3%	52,232.87	56,999.00	-4,766.13	91.64%	68,018.00	76.79%
6170 · Vacation Expense	12,729.86	0.00	12,729.86	100.0%	52,328.65	0.00	52,328.65	100.0%	0.00	-100.0%
Total 6000.1 · Personnel Costs	249,280.74	197,603.00	51,677.74	126.15%	2,061,214.53	1,977,830	83,384.53	104.22%	2,365,430	87.14%
6210 · Phone Expense	6,994.54	3,257.00	3,737.54	214.75%	39,307.46	41,514.00	-2,206.54	94.69%	48,025.00	81.85%
6220 · Electricity Expense	536.72	1,023.00	-486.28	52.47%	4,300.75	8,607.00	-4,306.25	49.97%	10,654.00	40.37%
6221 · Disposal Expense	150.85	292.00	-141.15	51.66%	1,488.76	2,632.00	-1,143.24	56.56%	3,211.00	46.36%
6223 · Janitorial Expense	0.00	1,300.00	-1,300.00	0.0%	0.00	10,400.00	-10,400.00	0.0%	13,000.00	0.0%
6224 · Security (Alarm) Expense	0.00	100.00	-100.00	0.0%	405.00	800.00	-395.00	50.63%	1,000.00	40.5%
6230 · Insurance Expense	2,629.34	2,113.00	516.34	124.44%	23,331.80	20,077.00	3,254.80	116.21%	24,298.00	96.02%
6240 · Water Expense	118.65	27.00	91.65	439.44%	1,323.36	400.00	923.36	330.84%	905.00	146.23%
6250 · Tax/Licenses/Filing Fees	0.00	0.00	0.00	0.0%	-439.01	4,084.00	-4,523.01	-10.75%	4,084.00	-10.75%
6300 · Postage	102.59	250.00	-147.41	41.04%	1,829.58	1,804.00	25.58	101.42%	2,304.00	79.41%
6301 · Postage Freight Shipping	0.00	0.00	0.00	0.0%	0.00	386.00	-386.00	0.0%	386.00	0.0%
6302 · Postage UPS	20.15	0.00	20.15	100.0%	30.47	46.00	-15.53	66.24%	46.00	66.24%
6304 · Postage FedEx	0.00	0.00	0.00	0.0%	60.76	37.00	23.76	164.22%	37.00	164.22%
6305 · Shipping & Handling	0.00	0.00	0.00	0.0%	300.00	0.00	300.00	100.0%	0.00	0.0%
6310 · Office Supplies Expense	0.00	889.00	-889.00	0.0%	1,019.26	5,768.00	-4,748.74	17.67%	6,928.00	14.71%
6330 · Maint & Repairs Equipment	0.00	0.00	0.00	0.0%	330.00	0.00	330.00	100.0%	0.00	0.0%
6331 · Maintenance & Repairs Building	476.81	0.00	476.81	100.0%	4,757.60	1,086.00	3,671.60	438.09%	1,086.00	438.08%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through April 30, 2021

10 month (83%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD through April 30, 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
6340 · Equipment Rental Expense	2,961.97	2,900.00	61.97	102.14%	25,894.88	23,200.00	2,694.88	111.62%	32,096.00	80.68%
Total 6350 · Small Equipment Purchases	1,688.66	3,431.00	-1,742.34	49.22%	34,668.20	33,394.00	1,274.20	103.82%	40,251.00	86.13%
6360 · Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	1,027.00	-1,027.00	0.0%	1,027.00	0.0%
6400 · Activity Supplies	2,317.65	0.00	2,317.65	100.0%	2,325.42	818.00	1,507.42	284.28%	1,696.00	137.11%
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%
6420 · Education/Prof. Materials	1,224.58	0.00	1,224.58	100.0%	429.58	1,584.00	-1,154.42	27.12%	1,584.00	27.12%
6430 · Awards & Gifts	1,357.80	0.00	1,357.80	100.0%	19,182.97	384.00	18,798.97	4,995.57%	1,284.00	1,494.0%
6440 · Reprographics	0.00	885.00	-885.00	0.0%	352.13	11,811.00	-11,458.87	2.98%	13,010.00	2.71%
6501 · Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	129,902.80	129,900.00	2.80	100.0%	155,883.00	83.33%
6600 · Conf., Seminars & Education Exp	11,700.00	3,250.00	8,450.00	360.0%	69,625.00	22,825.00	46,800.00	305.04%	31,075.00	224.05%
6610 · Dues & Subscriptions Expense	145.00	0.00	145.00	100.0%	4,084.12	4,368.00	-283.88	93.5%	4,368.00	93.5%
6700 · Speaker Fees	500.00	1,000.00	-500.00	50.0%	6,000.00	7,000.00	-1,000.00	85.71%	7,000.00	85.71%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	500.00	0.00	500.00	100.0%	0.00	0.0%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	10,831.96	21,000.00	-10,168.04	51.58%	21,000.00	51.58%
6730 · Scholarships	2,112.92	0.00	2,112.92	100.0%	10,082.92	5,000.00	5,082.92	201.66%	5,000.00	201.66%
6732 · Stipends	0.00	0.00	0.00	0.0%	5,500.00	3,000.00	2,500.00	183.33%	3,000.00	183.33%
6800 · Travel Expense	0.00	4,792.17	-4,792.17	0.0%	353.73	24,447.66	-24,093.93	1.45%	36,246.00	0.98%
6810 · Meals Expense	160.95	1,080.67	-919.72	14.89%	640.69	3,518.66	-2,877.97	18.21%	7,207.00	8.89%
6850 · Lodging Expense	599.45	1,125.00	-525.55	53.28%	-3,270.38	5,868.00	-9,138.38	-55.73%	9,398.00	-34.8%
6900 · Legal Expense	2,177.00	1,890.00	287.00	115.19%	19,199.00	17,022.00	2,177.00	112.79%	22,692.00	84.61%
6910 · Accounting Expense	11,703.00	11,703.25	-0.25	100.0%	138,031.08	138,130.50	-99.42	99.93%	161,537.00	85.45%
6920 · Bank Charges	701.40	550.00	151.40	127.53%	6,695.70	5,993.00	702.70	111.73%	7,094.00	94.39%
6921 · Credit Card Charge Fees	1,145.21	1,285.00	-139.79	89.12%	14,741.86	39,379.00	-24,637.14	37.44%	44,640.00	33.02%
6950 · Other-Services	927.55	36,893.00	-35,965.45	2.51%	166,207.54	203,889.00	-37,681.46	81.52%	255,717.00	65.0%
6960 · Consultants	13,244.00	9,738.00	3,506.00	136.0%	194,840.50	221,183.00	-26,342.50	88.09%	245,984.00	79.21%
6961 · Consultant Reimbursements	0.00	0.00	0.00	0.0%	50.49	1,770.00	-1,719.51	2.85%	2,820.00	1.79%
7000 · Advertising/Marketing Expense	445.00	0.00	445.00	100.0%	506.00	61.00	445.00	829.51%	61.00	829.51%
7010 · Sub Contract	0.00	0.00	0.00	0.0%	980,900.00	760,472.00	220,428.00	128.99%	760,472.00	128.99%
7500 · Interest Expense (mortgage)	8,578.92	8,577.00	1.92	100.02%	88,497.80	88,208.00	289.80	100.33%	105,561.00	83.84%
7930 · Indirect Cost	0.00	2.00	-2.00	0.0%	0.00	-3.00	3.00	0.0%	0.00	0.0%
Total Expense	336,992	308,946.09	28,046	109.08%	4,065,834	3,850,521	215,313	105.59%	4,458,897	91.18%
Net Income	-55,582	-77,232.09	21,650	71.97%	173,029	71,665	101,364	241%	0	100%

California Association for Bilingual Education

All Combined Accounts Receivable

As of April 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Academia Avance	0.00	375.00	2,100.00	0.00	2,475.00
Adelanto School District	0.00	8,275.00	0.00	0.00	8,275.00
Alisal Union School District*	0.00	0.00	0.00	2,600.00	2,600.00
Alvord Unified School District	0.00	450.00	0.00	0.00	450.00
Alvord USD	7,725.00	6,725.00	0.00	0.00	14,450.00
Anaheim Elementray School District	500.00	0.00	0.00	0.00	500.00
Anaheim Union High School District	0.00	11,850.00	0.00	1,090.00	12,940.00
Antelope Valley Learning Academy	0.00	2,265.00	0.00	0.00	2,265.00
Antioch Unified School District	0.00	0.00	7,000.00	0.00	7,000.00
Bakersfield City School District (c)	0.00	7,700.00	3,950.00	900.00	12,550.00
Banning Unified School District	0.00	7,000.00	0.00	0.00	7,000.00
Bassett USD	3,950.00	0.00	0.00	0.00	3,950.00
Bedford Central School District	90.00	0.00	0.00	0.00	90.00
Berkeley USD	0.00	0.00	150.00	0.00	150.00
Berwyn South School District	0.00	0.00	750.00	0.00	750.00
Brian Shedd, Drawp for School	0.00	0.00	0.00	5,000.00	5,000.00
CABE of Pepperdine (C)	0.00	0.00	0.00	111.39	111.39
California Collaborative for Edu. Excell	0.00	0.00	0.00	45.14	45.14
Californians Together (C)	0.00	0.00	0.00	2,698.45	2,698.45
Carpinteria Unified School District	0.00	0.00	0.00	7,000.00	7,000.00
CCEE-CEI	17,500.00	21,030.62	0.00	0.00	38,530.62
Chaffey Joint Union High SD	225.00	0.00	0.00	350.00	575.00
Chancellor William McGil School of Succes	0.00	0.00	0.00	4,500.00	4,500.00
Charter Oak	12,000.00	0.00	0.00	0.00	12,000.00
Chula Vista Elementary School District	325.00	500.00	0.00	150.00	975.00
Colton Joint Unified (c)	0.00	0.00	0.00	500.00	500.00
Conejo Valley USD	13,000.00	0.00	0.00	0.00	13,000.00
Corona-Norco Unified SD	0.00	0.00	0.00	90.00	90.00
Cucamonga School District	0.00	0.00	0.00	240.00	240.00
Desert Sands Unified SD	375.00	0.00	0.00	625.00	1,000.00
Downey Unified SD	0.00	0.00	0.00	5,050.00	5,050.00
Durfee School	10,000.00	0.00	0.00	0.00	10,000.00
East Whittier City School District	0.00	0.00	0.00	3,225.00	3,225.00
Eastside Union School District	0.00	2,925.00	0.00	0.00	2,925.00
El Paso Independent School District	0.00	0.00	0.00	7,500.00	7,500.00
El Rancho USD	0.00	0.00	0.00	3,000.00	3,000.00
Environmental Charter Schools	0.00	0.00	0.00	225.00	225.00
Equitas Home Office	0.00	0.00	375.00	0.00	375.00
Escondido Union High School District	0.00	500.00	0.00	0.00	500.00
Escondido Union School District	0.00	3,000.00	0.00	0.00	3,000.00
Escuela Popular	0.00	0.00	0.00	1,500.00	1,500.00
Etiwanda School District	0.00	0.00	0.00	180.00	180.00
Fallbrook Union Elementary	2,700.00	1,000.00	0.00	60.00	3,760.00
Fontana Unified School District	0.00	13,625.00	0.00	0.00	13,625.00
Franklin McKinley School District	0.00	1,000.00	0.00	0.00	1,000.00
Garden Grove Unified School District	0.00	1,000.00	0.00	0.00	1,000.00
Gilroy USD	500.00	225.00	0.00	300.00	1,025.00
Glendale USD (c)	1,375.00	0.00	0.00	6,900.00	8,275.00
Gonzales Unified School District	0.00	1,300.00	0.00	0.00	1,300.00
Greenfield Union School District	0.00	11,075.00	0.00	0.00	11,075.00
High Tech High	0.00	0.00	0.00	200.00	200.00

California Association for Bilingual Education

All Combined Accounts Receivable

As of April 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Hueneme Elementary SD	0.00	0.00	0.00	325.00	325.00
Inglewood Unified School District	0.00	3,875.00	0.00	0.00	3,875.00
Jefferson Union High School District	0.00	0.00	0.00	840.00	840.00
Jurupa Unified School District	0.00	0.00	0.00	950.00	950.00
Keppel Union School District	375.00	1,300.00	0.00	1,000.00	2,675.00
Kerman Unified	0.00	0.00	375.00	0.00	375.00
Kern County Superintendent of Schools	450.00	0.00	0.00	0.00	450.00
Kern County Supt.of Schools	0.00	0.00	0.00	90.00	90.00
Kern High School District	0.00	4,075.00	450.00	775.00	5,300.00
King Chavez Academy Of Excellence	150.00	0.00	0.00	0.00	150.00
La Habra City School District	75.00	0.00	0.00	0.00	75.00
Lamont School District	0.00	1,500.00	0.00	0.00	1,500.00
Laton Unified School	225.00	0.00	0.00	0.00	225.00
Lemon Grove School District	225.00	0.00	0.00	0.00	225.00
Lexia Learning	0.00	5,000.00	0.00	0.00	5,000.00
Little Lake City SD	0.00	0.00	0.00	75.00	75.00
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Los Angeles USD	0.00	3,125.00	0.00	0.00	3,125.00
Lynwood USD	375.00	24,225.00	0.00	0.00	24,600.00
Madera Unified School District	0.00	1,275.00	0.00	0.00	1,275.00
Manifee Union Elementary	0.00	2,750.00	0.00	0.00	2,750.00
Marysville School District # 25	0.00	0.00	0.00	450.00	450.00
Mendota Unified School District	600.00	0.00	0.00	0.00	600.00
Morgan Hill Unified School District	0.00	0.00	0.00	120.00	120.00
MT. Diablo Unified School District	300.00	3,000.00	375.00	1,970.00	5,645.00
Mt. Diablo Unified SD	0.00	0.00	0.00	200.00	200.00
Mt. Diablo USD	0.00	0.00	375.00	0.00	375.00
Mt. Empire Unified	0.00	0.00	0.00	6,600.00	6,600.00
Mt. View USD	0.00	0.00	0.00	6,500.00	6,500.00
Murrieta Valley USD	0.00	0.00	500.00	0.00	500.00
Napa Valley Unified School District	150.00	3,000.00	0.00	0.00	3,150.00
Natomas Unified School District	0.00	1,000.00	0.00	0.00	1,000.00
Natomas USD	90.00	325.00	0.00	0.00	415.00
New Jerusalem Elementary School District	0.00	0.00	0.00	500.00	500.00
Newark Unified School District	6,500.00	3,425.00	0.00	0.00	9,925.00
Newhall School District	0.00	500.00	3,375.00	0.00	3,875.00
Norton Science and Language Academy	0.00	0.00	0.00	5,000.00	5,000.00
Novato Unified School District	1,000.00	0.00	0.00	0.00	1,000.00
Oakland Unified School District	0.00	0.00	5,175.00	0.00	5,175.00
Oasis Charter Public School	0.00	1,150.00	0.00	0.00	1,150.00
Ontario-Montclair School District	1,900.00	0.00	0.00	0.00	1,900.00
Orange Center Elementary	0.00	0.00	900.00	600.00	1,500.00
Orange Unified School District	0.00	500.00	0.00	0.00	500.00
Orland Unified SD	900.00	0.00	0.00	5,000.00	5,900.00
Oxnard School District	34,850.00	0.00	0.00	2,115.00	36,965.00
Palermo Union School District	600.00	0.00	0.00	0.00	600.00
Palmdale School District	0.00	0.00	0.00	390.00	390.00
Panama Buena Vista Union SD	0.00	0.00	0.00	150.00	150.00
Pasadena Unified School District	0.00	0.00	0.00	10,000.00	10,000.00
Perris School District	225.00	0.00	0.00	16,500.00	16,725.00

California Association for Bilingual Education

All Combined Accounts Receivable

As of April 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Perris Union High School District	183.60	7,925.00	0.00	0.00	8,108.60
Porterville Unified School District	0.00	3,000.00	0.00	0.00	3,000.00
PUC Schools	0.00	1,000.00	0.00	0.00	1,000.00
Redlands Unified School District	300.00	0.00	0.00	450.00	750.00
Rialto Unified School District	675.00	40,500.00	0.00	25.00	41,200.00
Richgrove Elementary SD	0.00	0.00	0.00	1,150.00	1,150.00
Richland School District	1,575.00	0.00	0.00	150.00	1,725.00
Richmond College Prep Schools	0.00	1,500.00	0.00	0.00	1,500.00
Rio Elementary School District	225.00	0.00	0.00	0.00	225.00
Riverside Unified School District	0.00	725.00	0.00	975.00	1,700.00
Roseville Joint Union High SD	0.00	600.00	0.00	0.00	600.00
Rowland Unified School District	0.00	0.00	0.00	150.00	150.00
Salinas City Elementary SD	75.00	600.00	0.00	100.00	775.00
San Diego County Office of Education	1,125.00	0.00	0.00	0.00	1,125.00
San Francisco USD/June Jordan School for	75.00	0.00	0.00	0.00	75.00
San Jacinto USD	0.00	150.00	0.00	0.00	150.00
San Juan Unified School District	0.00	600.00	0.00	100.00	700.00
San Leandro USD	0.00	825.00	0.00	0.00	825.00
San Lorenzo Unified School District	0.00	1,000.00	0.00	0.00	1,000.00
San Rafael Elementary School District	300.00	0.00	0.00	0.00	300.00
San Rafael High School District	150.00	0.00	0.00	0.00	150.00
Santa Ana USD (c)	500.00	0.00	0.00	4,425.00	4,925.00
Santa Clara County Office of Education (c)	3,950.00	0.00	0.00	0.00	3,950.00
Santa Paula Unified School Dist.	1,625.00	0.00	0.00	0.00	1,625.00
Santa Rita USD	0.00	2,325.00	0.00	0.00	2,325.00
Sebastopol Union	0.00	0.00	0.00	150.00	150.00
Sequoia Union High SD	900.00	0.00	0.00	0.00	900.00
SF Unified School District (c)	90.00	1,875.00	0.00	0.00	1,965.00
Shelton School District No. 309	0.00	0.00	0.00	250.00	250.00
Simi Valley USD	0.00	0.00	0.00	100.00	100.00
Solana Beach School District	0.00	0.00	0.00	1,350.00	1,350.00
Stanislaus Union School District	575.00	325.00	0.00	0.00	900.00
The Learning Choice Academy	675.00	0.00	0.00	200.00	875.00
The Palmdale Aerospace Academy	0.00	1,650.00	0.00	0.00	1,650.00
Thermalito Union School District	225.00	0.00	0.00	0.00	225.00
Tulare County Office of Education	103.95	0.00	0.00	100.00	203.95
Turlock Unified School District	1,350.00	0.00	0.00	0.00	1,350.00
Tustin USD	0.00	0.00	0.00	750.00	750.00
Twin Rivers Charter School	0.00	0.00	0.00	300.00	300.00
TwinRivers Unified School District	13,850.00	8,075.00	0.00	0.00	21,925.00
UCLA	0.00	500.00	0.00	0.00	500.00
* US Treasury	58,162.34	0.00	0.00	0.00	58,162.34
Vacaville Unified School District	900.00	0.00	0.00	0.00	900.00
Vacaville USD	0.00	0.00	0.00	10,500.00	10,500.00
Val Verde Unified School District (c)	4,450.00	0.00	10,500.00	4,225.00	19,175.00
Vallejo City Unified School District	0.00	2,250.00	0.00	0.00	2,250.00
Vaughn Next Century Learning	2,500.00	0.00	0.00	0.00	2,500.00
Ventura County Office of Ed.	0.00	0.00	0.00	650.00	650.00
Vista Unified	0.00	0.00	0.00	625.00	625.00
West Contra Costa USD	0.00	6,450.00	0.00	3,700.00	10,150.00
West Covina Unified School District	0.00	0.00	0.00	60.00	60.00

California Association for Bilingual Education

All Combined Accounts Receivable

As of April 30, 2021

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Westminster School District	0.00	7,150.00	0.00	0.00	7,150.00
Westmorland Union School District	0.00	0.00	0.00	1,125.00	1,125.00
Westside Elementary	0.00	0.00	0.00	650.00	650.00
Whittier Union High School Dist.	0.00	0.00	150.00	0.00	150.00
Williams USD	8,000.00	0.00	0.00	0.00	8,000.00
Windsor Unified School District	0.00	0.00	0.00	9,350.00	9,350.00
Woodland Joint Unified School District	600.00	10,000.00	0.00	4,500.00	15,100.00
TOTAL	222,394.89	260,870.62	36,500.00	162,299.98	682,065.49

* NPD Grant Receivable

These financial statements are based on the transaction information provided to 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

Government - NPD Grant Receivable

As of April 30, 2021

Acct. #	Date	B/G Balance	Additions	Paid	Adj.	April 30, 2021
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
1208	11/30/2020	61,685.29	46,075.40	(61,685.29)		46,075.40
1208	12/31/2020	46,075.40	43,459.76	(46,075.40)		43,459.76
1208	1/31/2021	43,459.76	60,634.61	(43,459.76)		60,634.61
1208	2/28/2021	60,634.61	69,204.00	-		129,838.61
1208	3/31/2021	129,838.61	44,617.45	(129,838.61)		44,617.45
1208	4/30/2021	44,617.45	58,162.34	(44,617.45)		58,162.34
					Total	<u>58,162.34</u>

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California Association for Bilingual Education

Inventory

As of April 30, 2021

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
1300	11/30/2020	14,266			14,266
1300	12/31/2020	14,266			14,266
1300	1/31/2021	14,266			14,266
1300	2/28/2021	14,266			14,266
1300	3/31/2021	14,266			14,266
1300	4/30/2021	14,266			14,266
1300	5/31/2021				
1300	6/30/2021				

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California Association for Bilingual Education

Prepaid Expense

As of April 30, 2021

<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
MetLife-Group Benefits	6130	01	2,796.96	Dental Insurance May	
California Choice Benefits	6140	01	16,047.04	Medical Insurance - May	
	Sub-Total		<u>18,844.00</u>		

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 CABA 2021 Conference	1/10/2017
LB Convention & Entertainment Ctr	6850	20	18,348.00	2nd Deposit for CABA 2021 Conference	3/4/2020
LB Convention & Entertainment Ctr	6850	20	18,348.00	3rd Deposit for CABA 2021 Conference	3/30/2020
Kandid Graphics	6440	20	594.25	Inv. #19358 Saved the Date card for CABA 2021 Conferen	3/13/2020
Alvord USD			-96.24		
	Sub-Total		<u>45,194.01</u>		
	Grand Total		<u><u>64,038.01</u></u>		

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California Association for Bilingual Education

Fixed Assets Schedule

As of April 30, 2021

	6/30/2018	6/30/2019	6/30/2020	4/30/2021	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)	(111,992.41)	(466,642.46)
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)	(17,910.40)	(43,475.95)
Walnut Building: Net					<u>3,064,575.97</u>
Property & Equipment, Net					<u>\$ 3,573,719.97</u>

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California Association for Bilingual Education

Current Accounts Payable

As of April 30, 2021

Name	1 - 30	31 - 60	61 - 90	> 90	April 30, 2021
AEG Consulting/ Gloria Gonzalez	0.00	0.00	0.00	175.00	175.00
Amtrust North America, Inc.	1,393.00	0.00	0.00	0.00	1,393.00
Anya Bobadilla	25.00	0.00	0.00	0.00	25.00
At&T Mobility/ AT&T*	135.00	0.00	0.00	0.00	135.00
Bank of the West	16,033.74	0.00	0.00	0.00	16,033.74
Boyle Heights STEM Magnet H.S.	0.00	0.00	0.00	380.00	380.00
Boyle Heights STEM Magnet High School	0.00	0.00	0.00	115.00	115.00
California State University, Bakersfield*	0.00	0.00	0.00	640.00	640.00
File Keepers, LLC.	171.86	0.00	0.00	0.00	171.86
Lodi USD	0.00	0.00	0.00	145.00	145.00
MetLife Small Business Center*	2,796.96	0.00	0.00	0.00	2,796.96
Mojgan Asili	0.00	0.00	0.00	665.00	665.00
Navarrete, Ruth	23.90	0.00	0.00	0.00	23.90
Oxnard School District (1)	0.00	0.00	0.00	1,710.00	1,710.00
Perez, Cynthia	0.00	0.00	0.00	1,000.00	1,000.00
Reyes Lawn Services	250.00	0.00	0.00	0.00	250.00
SBCUSD*	0.00	0.00	0.00	19,670.00	19,670.00
SDL*	0.00	0.00	0.00	800.00	800.00
Southern California Edison	0.00	636.89	0.00	0.00	636.89
Spectrum Business/Charter Comm #9986	0.00	0.00	0.00	199.98	199.98
Staples Credit Plan	0.00	0.00	0.00	71.62	71.62
Tch2Thrive	9,250.00	12,950.00	0.00	0.00	22,200.00
Walnut Valley Water District (0937)	0.00	0.00	0.00	-31.52	-31.52
Woodland Joint U.S.D.*	0.00	0.00	0.00	3,595.00	3,595.00
YCC Consulting Services, LLC	11,703.00	0.00	0.00	0.00	11,703.00

TOTAL	41,782.46	13,586.89	0.00	29,135.08	84,504.43
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California Association for Bilingual Education

Accrued Expenses or Other Accounts Payable

As of April 30, 2021

	April 30, 2021
2-Way Revenues - Annual Conf.	\$ 1,983.92
Employee Benefit Deductions	(0.08)
Accrued Salaries Payable	41,071.72
Accrued Payroll Taxes	3,067.39
* Accrued Vested Vacation Pay	175,718.22
TOTAL	<u>\$ 221,841.17</u>

* See attached.

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

April 30, 2021

	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
Nov. '20	2,245,004.37	16,033.74	7,314.67	8,719.07	2,237,689.70
Dec. '20	2,237,689.70	16,033.74	6,770.79	9,262.95	2,230,918.91
Jan. '21	2,230,918.91	16,033.74	7,080.78	8,952.96	2,223,838.13
Feb. '21	2,223,838.13	16,033.74	7,973.69	8,060.05	2,215,864.44
Mar. '21	2,215,864.44	16,033.74	7,142.10	8,891.64	2,208,722.34
Apr. '21	2,208,722.34	16,034.74	7,454.82	8,579.92	2,201,267.52
May '21					
Jun. '21					
				Balance	2,201,267.52

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California Association for Bilingual Education

Earned Income

April 30, 2021

	April 30, 2021	
Deferred Membership - Teacher	\$	29,216.70
Deferred Membership - Paraprof		780.25
Deferred Membership-Parent/Com		2,536.67
Deferred Membership - Student		1,240.00
Deferred Membership-Inst/Org/Com		1,916.67
Deferred Membership - Admin		13,086.15
Deferred Membership - R. Teach		1,920.83
TOTAL	\$	50,697.27

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California Association for Bilingual Education

Accrued Vacation

As of April 30, 2021

	Vacation in Hours	April 30, 2021 Amount
1 Bodadilla, Anya	30.03	
2 Briseno, Evelyn	70.04	
3 Carlos, Larrie	71.53	
4 Castro, Alma	31.57	
5 Chwilinski, Delma	348.29	
6 Corona, Celina	130.04	
7 Diaz Lopez, Laura	232.32	
8 Espinosa, Roxanna	190.29	
9 Flores, Rubi	226.14	
10 Gallegos, Irma	221.43	
11 Gonzalez, Andrea	101.70	
12 Gustafson-Corea, Janice	308.81	
13 Hernandez, Antoinette	250.43	
14 Hernandez, Danielle	108.15	
15 Jauregui, Joshua	232.32	
16 Madison, Aida	186.29	
17 Navarette, Ruth	147.85	
18 Nesrala, Laurie	107.09	
19 Perez, Gricelda	141.90	
20 Ramirez, Beatris	41.71	
21 Ramirez, Karmina	89.45	
22 Ramos, Alexandria	71.56	
23 Rocha, Norma	282.29	
24 Ruiz, Vanessa	244.43	
25 Samaniego, Elizabeth	299.43	
26 Umeres, Karen	265.33	
27 Valencia, Maria	187.66	
28 Vidal, Martha	141.78	
29 Villa, Maria	238.43	
TOTAL	4,998.29	\$ 175,718.22

- 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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California Association for Bilingual Education

FY 2020-21 - Cash Flow Projections

Updated: April 30, 2021

Ten Months Actual

Two Mos. Forecast

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	10 Mos. Actual & 2 Mos. Frctst	Approved FY20-21 Budget	Variance
Income															
4011 - Membership-Teacher	584	186	576	2,150	1,286	312	807	649	1,429	673	351	1,851	10,854	31,223	-20,369
4012 - Membership Paraprofessional	7		118	17	94	52	24	19	15	19	10	7	378	470	-91
4013 - Membership Parent/Community	20	20		20		20	20		20			173	543	2,110	-1,567
4014 - Membership Student		30		30								60	373	1,078	-705
4016 - Membership-Inst/Org/Commercial	500		500						1,000		265	167	2,432	2,000	432
4017 - Membership Administrator	439	182	283	407	298	45	297	711	985	711	1,202	1,111	6,669	14,260	-7,592
4018 - Membership Retired Teacher		80	80	40					80		20	40	340	860	-520
4020 - Fees Registration	129,365	36,095	42,865	103,434	74,337	40,712	87,394	223,251	602,417	51,474	120,423	347,458	1,859,225	1,710,650	148,576
4021 - Fees-Exhibitors	300		-25			-2,850	2,437	2,145	5,903				7,911	21,300	-13,389
4024 - Presenter Fees Annual		-800		-1,200					-150				-2,150		-2,150
4029 - Shipping Cost							29	10					38		38
4031 - Promotional Items														500	-500
4040 - Sponsors			-10,000	5,000	10,000		5,600	10,000	28,750	5,580	6,825		61,755	40,000	21,755
4041 - Other Contributions	25	20	40		50	25	500	875	25				1,560	45	1,515
4042 - Other-Advertising	118					4,215		118	118	679	665		5,914	1,313	4,600
4043 - Government Grant	45,809	389,888	430,439	237,376	76,198	76,084	83,611	287,401	200,290	84,881	50,590	82,557	2,045,124	639,397	1,405,727
4045 - Other School Visits			-655										-655		-655
4048 - Dues & Subscription Income	42	14	14	14	84	42	195	265	642	70	195	54	1,630	1,014	617
4921 - Grant Income		18,000		7,500		20,000	459,370				58,661	92,951	656,481	1,237,084	-580,603
4930 - Contract Income	14,876		56,513	19,341	-6,341	26,168	9,375	20,775	65,915	137,325	347,864	191,030	882,841	753,538	129,303
4990 - Other Income														2,124	-2,124
Total Income	192,086	443,714	520,748	374,129	156,006	164,824	649,658	546,219	907,939	281,410	587,574	717,458	5,541,763	4,458,966	1,082,797
Cost of Goods Sold															
5010 - COGS - Promotional Items		-2,124	-8										-2,132		-2,132
Total COGS		-2,124	-8										-2,132		-2,132
Gross Profit	192,086	445,839	520,755	374,129	156,006	164,824	649,658	546,219	907,939	281,410	587,574	717,458	5,543,895	4,458,966	1,084,929
Expense															
6000 - Payroll Expenses	151,821	138,204	172,335	175,559	170,029	200,185	169,006	169,928	186,964	216,017	269,753	456,437	2,476,238	1,969,404	506,834
6008 - Bonus Expense												53,000	53,000		53,000
6110 - Payroll Taxes	11,050	10,502	12,061	11,562	11,328	15,605	15,007	13,347	13,918	15,190	13,988	31,020	174,578	149,663	24,915
6120 - Workers Comp	1,096	1,095	1,095	1,095	1,121	1,642	1,442	1,480	1,393	1,393	1,371	3,487	17,711	15,292	2,419
6130 - Dental Insurance	-81	1,627	1,627	1,615	1,608	1,598	1,936	1,863	1,513	1,713	2,011	5,115	22,144	20,519	1,625
6140 - Medical Insurance	7,885	8,523	9,868	9,305	10,019	8,503	9,396	14,007	9,996	11,337	12,799	27,098	138,735	137,863	872
6150 - Employee Life Insurance	-180	470	751	934	470	-159	491	408	480	-1,009	274	697	3,626	4,671	-1,044
6155 - Retirement Plan	2,302	8,021	4,604	7,342	4,604	4,604	6,907	4,604	4,604	4,639	6,124	15,902	74,258	68,020	6,239
6210 - Phone Expense	1,943	3,074	3,103	3,556	3,441	4,453	3,529	3,763	5,452	6,995	5,517	5,267	50,091	48,025	2,066
6220 - Electricity Expense	423		482	675	394	444	401	358	587	537	1,023	1,023	6,347	10,654	-4,307
6221 - Disposal Expense	148	148	148	148	296	148		151	151	151	292	292	2,072	3,211	-1,139
6223 - Janitorial Expense														13,000	-13,000
6224 - Security (Alarm) Expense			135			135			135		100	100	605	1,000	-395
6230 - Insurance Expense	1,903	1,903	1,903	633	3,213	7,204	1,315	1,315	1,315	2,629	2,513	2,513	28,357	24,298	4,059
6240 - Water Expense	27	157	179	159	179	126	139	121	117	119	200	650	2,173	905	1,268

California Association for Bilingual Education

FY 2020-21 - Cash Flow Projections

Updated: April 30, 2021

Ten Months Actual

Two Mos. Forecast

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	10 Mos. Actual & 2 Mos. Frctst	Approved FY20-21 Budget	Variance
6250 - Tax & Licenses	204			-2,159	1,786	150	-425		4				-439	4,084	-4,523
6300 - Postage		27		11	105	103	23	1,065	393	103	250	700	2,780	2,304	476
6301 - Postage Freight Shipping							300				386		686	386	301
6302 - Postage UPS				10						20			30	46	-16
6304 - Postage FedEx	37						24						61	37	24
6310 - Office Supplies Expense				126	52			108	734		767	1,493	3,280	6,928	-3,649
6330 - Equipment Maint & Repairs					330								330		330
6331 - Bldg. Maintenance & Repairs	615	471	503	233	228	371	473	734	653	477	750	750	6,258	1,086	5,171
6340 - Equipment Rental Expense			2,962	3,114	2,962	3,985	2,962	2,962	3,985	2,962	3,800	4,100	33,795	32,096	1,699
6350 - Small Equipment Purchases															
6351 - Small Equipment Purchases-Hardware			1,216			20							1,236		1,236
6352 - Small Equipment Purchases-Software	2,427	1,800	1,544	1,156	1,591	3,991	2,538	8,353	1,235	1,689	3,430	7,790	37,544	40,252	-2,708
6353 - Small Equipment Purchases-Other						7,110							7,110		7,110
6360 - Office Furniture Purchases											1,011		1,011	1,027	-16
6400 - Activity Supplies			8							2,318	334	544	3,203	1,695	1,508
6404 - Activity Supplies Region 4	-200												-200	-200	
6420 - Education/Prof. Materials				-795						1,225		1,135	1,565	1,584	-19
6430 - Awards & Gifts	-990	84		1,900	350	350			6,131	1,358	1,200		10,383	1,284	9,099
6440 - Reprographics		324		190			-108	-54			1,484	396	2,232	13,011	-10,779
6501 - Depreciation Expense	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	155,883	155,883	0
6600 - Seminars & Education Expense	75				8,200				49,650	11,700	28,850	5,000	103,475	31,075	72,400
6610 - Dues & Subscriptions Expense	39		39		65	65	111	896	2,725	145		600	4,684	4,368	316
6700 - Speaker Fees							1,000	500	4,000	500	250	2,250	8,500	7,000	1,500
6710 - Speaker Travel Costs									500				500		500
6720 - Chapter Rebates						10,832					10,180		21,012	21,000	12
6730 - Scholarships				1,000	3,000	3,970			10,000		2,500		20,470	5,000	15,470
6732 - Stipends						5,500				2,113			7,613	3,000	4,613
6800 - Travel Expense	-646	-23	25	870					129		3,580	8,850	12,784	36,246	-23,462
6810 - Meals Expense				386					94	161	125	2,143	2,908	7,207	-4,298
6850 - Lodging Expense								-3,870	599			2,500	-770	9,399	-10,169
6900 - Legal Expense	1,902		1,890	3,780	1,890		1,890	3,780	1,890	2,177	1,890	1,890	22,979	22,692	287
6910 - Accounting Expense	11,703	11,703	17,703	11,703	23,703	14,703	11,703	11,703	11,703	11,703	11,703	11,703	161,437	161,537	-100
6920 - Bank Charges	688	905	1,044	614	264	609	610	615	645	701	550	550	7,796	7,094	702
6921 - Credit Card Charge Fees	2,671	2,465	708	221	1,250	565	1,531	1,746	2,440	1,145	922	3,537	19,200	44,711	-25,511
6950 - Other-Services	1,489	17,815	40,404	32,676	8,227	1,886	26,111	34,176	2,496	928	9,229	54,645	230,082	255,717	-25,635
6960 - Consultants	23,450	12,083	11,100	39,975	6,475	32,550	11,800	25,176	18,988	13,244	35,250	98,068	328,158	245,984	82,174
6961 - Consultant Reimbursements								50				410	460	2,820	-2,359
7000 - Advertising/Marketing Expense	61									445			506	61	445
7010 - Subcontract		299,000	296,600	139,300				174,000	72,000			25,572	1,006,472	760,472	246,000
7500 - Interest Expense (mortgage)	9,122	9,095	8,774	9,041	8,719	9,263	8,953	8,060	8,892	8,579	8,833	8,520	105,851	105,561	290
Total Expense	243,975	542,463	605,800	468,925	288,889	353,501	292,054	498,205	435,030	336,992	456,228	860,736	5,382,798	4,458,968	923,830
Net Income	-51,889	-96,625	-85,044	-94,797	-132,883	-188,677	357,604	48,013	472,909	-55,582	131,345	-143,278	161,097	-2	161,099
Cumulative Net Income/(Loss)	-51,889	-148,514	-233,558	-328,355	-461,238	-649,915	-292,310	-244,297	228,612	173,030	304,375	161,097			

California Association for Bilingual Education

FY 2020-21 - Cash Flow Projections

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Ten Months Actual

Two Mos. Forecast

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	10 Mos. Actual & 2 Mos. Frctst	Approved FY20-21 Budget	Variance
Change in Net Assets	-51,889	-96,625	-85,044	-94,797	-132,883	-188,677	357,604	48,013	472,909	-55,582	131,345	-143,278	161,097		
Provided by (used in) operating activities															
Depreciation	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	155,883		
Interest Income on Investments/Investment Transfer															
Change in operating assets and liabilities															
Accounts receivable	136,749	123,314	-28,734	25,874	-198,424	-7,750	-10,551	-113,574	-356,635	137,878					-291,853
Gov't Grant Receivable	21,347	-2,463	-67,852	31,926	70,163	-22,552	-17,175	17,175	2,980	-63,084					-29,537
Contract receivable					163,965	23,700	13,775	-76,011	47,461						172,890
Pledges Receivable	300,000														300,000
Inventory															
Prepaid expenses and other current assets	23,560	23,007	365	4,011	-31,082	8,296	-5,137	4,361	-1,541	323					26,164
Accounts payable and accrued expenses	-420,780	-328,188	-108,990	181,476	279,730	-85,748	24,764	251,719	76,215	-256,194					-385,996
Deferred Revenue	-103,550	79,164	-385,100	-175,691	-450,903	-32,624	-22,977	-218,197	-155,673	-23,149					-1,488,699
Earned income	114	114	109		1,500	1,025	3,001	3,984	6,430	1,304					17,581
EIDL															
PPPL							-459,370	399,777							-59,593
Line of Credit															
Net cash used in operating activities	-81,460	-188,686	-662,256	-14,210	-284,944	-291,339	-103,075	330,238	105,136	-245,514	144,336	-130,288	-1,422,063		
Cash flows from investing activities															
Purchase of property, bldg improvment and equipment															
Investment/Reinvested interest income															
Cash flows from financing activities															
Payment of note payable	-6,911	-6,939	-7,259	-6,993	-7,315	-6,771	-7,081	-7,974	-7,142	-7,455	-7,201	-7,514	-86,554		
Net change in cash and cash equivalents	-88,371	-195,625	-669,516	-21,203	-292,258	-298,110	-110,156	322,264	97,994	-252,969	137,135	-137,802	-1,508,617		
Cash and cash equivalents (Ckg. & Svgs) at b/g of this period	2,106,393	2,018,022	1,822,397	1,152,881	1,132,058	839,800	541,690	431,534	753,798	851,791	598,823	735,957	2,105,843		
Transfer To/from CD & Investment Account															
Cash and cash equivalents at end of this period	2,018,022	1,822,397	1,152,881	1,131,678	839,800	541,690	431,534	753,798	851,791	598,823	735,957	598,156	598,156		
Investments (Bank of the West - Savings & CD as Collate)	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982	1,827,982		1,827,982
Transfer To/from CD & Investment Account															
Investments (Morgan Stanley - CDs & MMF)	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943	769,943		769,943
Transfer To/from CD & Investment Account															
Investments (Morgan Stanley - Penichet Trust)	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981	55,981		55,981
Transfer To/from CD & Investment Account															
Total Cash and cash equivalent incl. Investments	4,671,928	4,476,303	3,806,787	3,785,584	3,493,706	3,195,596	3,085,440	3,407,704	3,505,698	3,252,729	3,389,864	3,252,062	\$ 3,252,062	1,959,671	EWIG & EIDL
														1,292,391	Cash Balance