

California Association for Bilingual Education

Financial Package - Preliminary

11/30/2022

Yvonne C. Dubolpan-Correa

1/21/2023

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

11/30/2022

	Nov. 2022	Nov. 2021	22 vs 21 Variance
ASSETS			
Current Assets			
Cash	\$ 763,531	\$ 994,289	\$ (230,758)
Savings & Certificate of Deposits	258,686	256,855	1,831
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	1,438,634	830,405	608,229
Accounts Receivable	338,168	112,517	225,651
Grant Receivable - NPD Grant	79,281	56,853	22,428
Pledges Receivable	-	300,000	(300,000)
Inventory	14,266	14,266	-
Prepaid expenses and other current assets	52,488	61,060	(8,572)
Total current assets	\$ 2,945,054	\$ 2,626,246	\$ 318,809
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	(1,384,089)	(1,228,206)	(155,883)
Property and equipment, net	3,326,905	3,482,788	(155,883)
Total assets	\$ 6,271,959	\$ 6,109,034	\$ 162,925
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 340,658	\$ 430,637	\$ (89,979)
Unearned income - Membership	-	-	-
Unearned income - Annual Conference	-	(2,500)	2,500
Unearned income - PDS	-	-	-
Unearned income - P2I	-	-	-
Deferred Income - EWIG	641,154	(11,446)	652,600
SBA - PPPL	-	-	-
SBA - EIDL	486,040	489,015	(2,975)
Note payable (Mortgage)	2,056,556	2,149,403	(92,847)
Total liabilities	3,524,408	3,055,109	469,299
Net assets			
Unrestricted	1,999,634	2,604,906	(605,271)
Temporarily restricted	707,916	409,018	298,898
Permanently restricted	40,000	40,000	-
Total net assets	2,747,550	3,053,924	(306,374)
Total liabilities and net assets	\$ 6,271,959	\$ 6,109,034	\$ 162,925

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 11/30/2022

		Nov.	Nov.	Nov.	
		2022	2021	2022 vs. 2021	%
				Variance	
Revenues					
. 4041	Conferences	\$699,728	\$237,810	\$461,918	194%
4043	Grant Income	103,000	109,300	(6,300)	100%
4921	Government Grant	1,237,543	2,187,834	(950,291)	-43%
. 4018	Membership Dues	22,829	17,183	5,646	33%
4930	Program Income	206,826	32,058	174,767	545%
. 4031	Publication & Promotional Sales	3,082	876	2,206	0%
Total revenue		2,280,202	2,585,062	(304,859)	-12%
Expenses					
76%	Program Services	2,295,125	2,459,150	(164,025)	-7%
24%	Support Services	731,062	417,284	313,778	75%
Total Expenses		3,026,187	2,876,434	149,752	5%
Change in unrestricted net assets		(745,985)	(291,373)	(454,612)	156%
1	Change in net assets	(745,985)	(291,374)	(454,617)	156%
Net assets at beginning of year		3,493,535	3,345,298	148,237	4%
Net assets at end of year		2,747,550	3,053,924	(306,374)	-10%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 11/30/2022

Cash flows from operating activities

Change in net assets	\$ (745,985)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	64,951
Transfer from CD to Investments	(7,195)
Change in operating assets and liabilities	
Accounts/Contracts receivable	86,683
Grant receivable	187,712
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	41,191
Accounts payable and accrued expenses	16,966
Deferred revenue - Contracts	(145,144)
Deferred revenue - EWIG	(466,070)
Earned income	-
SBA - PPPL	-
Net cash used in operating activities	\$ (966,891)

Cash flows from investing activities

Purchase of property and equipment	-
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Cash flows from financing activities

Payment of note payable	(38,967)
SBA - EIDL	(5,042)

Net change in cash and cash equivalents \$ (1,010,900)

Cash and cash equivalents at beginning of year 1,774,431

Cash and cash equivalents at end of this period \$763,531

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 46,840

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Nov. 30, 2022

5 mos. (42%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jun. '22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	12,173	5,616	6,557	217%	22,243	16,374	5,869	136%	63,800	35%
Annual/Regional Conferences Fees	260,529	53,143	207,386	1,556%	649,419	411,495	237,924	2,914%	3,928,199	17%
Sponsorships	22,895	5,000	17,895	0%	50,895	10,000	40,895	0%	188,000	27%
Books/Promotion Items	0	0	0	0%	1,681	0	1,681	0%	31,000	5%
Gov't Grant	67,389	83,158	-15,769	81%	1,237,543	1,646,905	-409,362	75%	2,266,916	55%
Private Grant Income	1,809	0	1,809	0%	1,809	0	1,809	0%	103,000	2%
Contract Income	0	0	0	0%	103,000	103,000	0	0%	1,342,583	0%
Interest Income	4,596	0	0	0%	212,006	252,334	-45,715	82%	0	0%
Other Income	0	0	0	0	1,401	0	1,401	1	45,000	3%
Total Income	369,391	146,917	217,878	251%	2,279,996	2,440,108	-165,499	93%	7,968,498	29%
Cost of Goods Sold					-206					
5000 · COGS - Books/Publications	0	0	0	0%	0	0	0	0%	30,000	0%
COGS - Promotional Items	0	0	0	0%	0	0	0	0%	0	0%
Total COGS	0	0	0	-100%	0	0	0	0%	30,000	0%
Gross Profit	369,391	146,917	211,880	251%	2,279,996	2,440,108	-165,499	93%	7,938,498	29%
Expense										
Personnel Costs	297,187	316,343	-19,156	94%	1,367,035	1,633,310	-266,275	84%	4,073,417	34%
Operating costs	22,830	19,167	3,663	119%	104,158	172,426	-68,268	60%	497,258	21%
Office Furn./Comp. Hardware/ Software	3,798	4,298	-501	88%	17,764	27,686	-9,922	64%	85,530	21%
Direct Program Costs	71,719	30,585	41,134	234%	431,397	384,908	46,489	112%	1,582,259	27%
Consultants/Outside Services	36,427	58,507	-22,080	62%	329,488	372,102	-42,614	89%	982,442	34%
Subcontract	0	0	0	0%	714,760	981,760	-267,000	73%	981,760	73%
Interest Expense	9,133	9,506	-373	0%	46,840	48,102	-1,262	97%	114,273	41%
Credit Card Charge/Bank Fees	5,056	1,811	3,245	0%	13,208	8,029	5,179	165%	42,930	31%
In-Kind Expenses	0	0	0	0%	0	-1	1	0%	0	0%
Other Costs	1,537	0	1,537	0%	1,537	500	1,037	307%	1,500	0%
Total Expense	447,686	440,217	28,924	102%	3,026,187	3,628,822	-602,635	83%	8,361,369	36%
Net Income	-78,295	-293,300	215,005	27%	-746,191	-1,188,714	437,136	63%	-422,871	100%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Nov. 30, 2022

5 mos. (42%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jun. '22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	6,149.99	2,457.00	3,692.99	250.31%	10,651.90	9,994.00	657.90	106.58%	30,000.00	35.51%
4012 · Membership Paraprofessional	368.50	54.00	314.50	682.41%	472.00	88.00	384.00	536.36%	1,000.00	47.2%
4013 · Membership Parent/Community	320.00	220.00	100.00	145.46%	620.00	240.00	380.00	258.33%	2,000.00	31.0%
4014 · Membership Student	570.00	0.00	570.00	100.0%	810.00	0.00	810.00	100.0%	900.00	90.0%
4016 · Membership-Inst/Org/Commercial	0.00	1,000.00	-1,000.00	0.0%	1,500.00	2,000.00	-500.00	75.0%	4,000.00	37.5%
4017 · Membership Administrator	4,205.00	1,791.00	2,414.00	234.79%	7,194.00	3,548.00	3,646.00	202.76%	25,000.00	28.78%
4018 · Membership Retired Teacher	560.00	94.00	466.00	595.75%	995.00	504.00	491.00	197.42%	900.00	110.56%
4019 · 2 Day Institute fees	375.00	0.00	375.00	100.0%	375.00	0.00	375.00	100.0%	30,625.00	0.0%
4020 · Fees Registration	253,556.19	51,643.00	201,913.19	490.98%	622,433.75	407,898.00	214,535.75	152.6%	3,651,300.00	17.05%
4021 · Fees-Exhibitors	2,473.26	1,500.00	973.26	164.88%	16,748.26	3,000.00	13,748.26	558.28%	101,500.00	16.5%
4024 · Presenter Fees	1,340.00	0.00	1,340.00	100.0%	2,580.00	0.00	2,580.00	100.0%	5,000.00	51.6%
4025 · Award Luncheon	0.00	0.00	0.00	0.0%	-165.00	0.00	-165.00	100.0%	35,000.00	-0.47%
4026 · Seal of Exceclence Banquets	120.00	0.00	120.00	100.0%	120.00	0.00	120.00	100.0%	36,000.00	0.33%
4027 · Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	45,000.00	0.0%
4029 · Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,000.00	0.0%
4030 · Publications / Books/Royalties	-14.58	0.00	-14.58	100.0%	-14.58	0.00	-14.58	100.0%	20.00	-72.9%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	1,680.94	0.00	1,680.94	100.0%	31,000.00	5.42%
4032 · Auxiliary/Program Materials	0.00	0.00	0.00	0.0%	1,401.00	0.00	1,401.00	100.0%	0.00	100.0%
4040 · Sponsors	22,895.00	5,000.00	17,895.00	457.9%	50,895.00	10,000.00	40,895.00	508.95%	188,000.00	27.07%
4041 · Other Contributions	275.00	0.00	275.00	100.0%	900.00	0.00	900.00	100.0%	0.00	#DIV/0!
4042 · Other-Advertising	1,150.00	0.00	1,150.00	100.0%	4,530.50	444.00	4,086.50	1,020.38%	10,754.00	42.13%
4043 · Government Grant	67,388.80	83,158.00	-15,769.20	81.04%	1,237,542.55	1,646,905.00	-409,362.45	75.14%	2,266,916.00	54.59%
4045 · Other School Visits	800.00	0.00	800.00	100.0%	800.00	0.00	800.00	100.0%	7,500.00	0.0%
4046 · Hotel Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	45,000.00	0.0%
4048 · Dues & Subscription Income	175.00	0.00	175.00	100.0%	525.00	0.00	525.00	100.0%	0.00	100.0%
4880 · Registration	279.00	0.00	279.00	100.0%	585.90	153.00	432.90	382.94%	500.00	0.0%
4900 · Interest Income	4,595.75	0.00	4,595.75	100.0%	5,386.69	0.00	5,386.69	100.0%	0.00	100.0%
4921 · Grant Income	1,808.73	0.00	1,808.73	100.0%	1,808.73	0.00	1,808.73	100.0%	103,000.00	1.76%
4930 · Contract Income	0.00	-	0.00	0.0%	103,000.00	103,000	0.00	100.0%	1,342,583.00	7.67%
4931 · Translation Services Income	42,544.35	58,644	-16,099.65	72.55%	206,619.27	252,334	-45,715	81.88%	0.00	0.0%
4992 · In-Kind Contribution	0.00	-	-	0.0%	206.36	0	206	100.0%	0.00	0.0%
Total Income	411,934.99	205,561	206,374	200.4%	2,280,202.27	2,440,108	(159,906)	93.45%	7,968,498	28.62%
Cost of Goods Sold										
5010 · COGS - Promotional Items	0.00	-	-	0.0%	0.00	0	0	0.0%	30,000	0.0%
Total COGS	0.00	-	-	-	0.00	0	0	0.0%	30,000	0.0%
Gross Profit	411,934.99	205,561	206,374	200.4%	2,280,202.27	2,440,108	-159,906	93.45%	7,938,498	28.72%
Expense										
6000.1 · Personnel Costs										
6000 · Payroll Expenses	249,758.78	259,642.00	-9,883.22	96.19%	1,145,300.85	1,341,027	-195,726	85.41%	3,235,344	35.4%
6006 · Salary - OT	0.00	3,044.00	-3,044.00	0.0%	0.00	15,220	-15,220	0.0%	52,008	0.0%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	82,604.00	0.0%
6010 · Temporary Help	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	15,000.00	0.0%
6110 · Payroll Taxes	17,882.03	21,479.00	-3,596.97	83.25%	79,654.71	110,927.00	-31,272.29	71.81%	275,641.00	28.9%
6120 · Workers Comp	623.00	2,049.00	-1,426.00	30.41%	5,669.33	10,579.00	-4,909.67	53.59%	26,284.00	21.57%
6130 · Dental Insurance	1,891.85	3,806.00	-1,914.15	49.71%	9,219.61	19,650.00	-10,430.39	46.92%	48,865.00	18.87%
6140 · Medical Insurance	11,743.61	15,761.00	-4,017.39	74.51%	57,693.16	81,375.00	-23,681.84	70.9%	202,198.00	28.53%
6142 · Aflac Insurance	238.26	0.00	238.26	100.0%	1,934.43	0.00	1,934.43	100.0%	0.00	-100.0%
6150 · Employee Life Insurance	75.92	395.00	-319.08	19.22%	1,445.08	2,039.00	-593.92	70.87%	5,054.00	28.59%
6155 · Retirement Plan	6,462.31	10,167.00	-3,704.69	63.56%	32,124.45	52,493.00	-20,368.55	61.2%	130,419.00	24.63%
6170 · Vacation Expense	8,510.92	0	8,511	100.0%	33,993.21	0	33,993	100.0%	0.00	-100.0%
Total 6000.1 · Personnel Costs	297,186.68	316,343.00	-19,156.32	93.94%	1,367,034.83	1,633,310.00	-266,275.17	83.7%	4,073,417	33.56%
6210 · Phone Expense	2,908.58	4,512.00	-1,603.42	64.46%	15,838.24	18,208.00	-2,369.76	86.99%	75,608.00	20.95%
6220 · Electricity Expense	834.46	1,167.00	-332.54	71.51%	8,809.30	5,835.00	2,974.30	150.97%	29,000.00	30.38%
6221 · Disposal Expense	171.86	336.00	-164.14	51.15%	859.30	1,310.00	-450.70	65.6%	3,000.00	28.64%
6223 · Janitorial Expense	1,386.72	1,600.00	-213.28	86.67%	6,933.60	8,000.00	-1,066.40	86.67%	19,200.00	36.11%
6224 · Security (Alarm) Expense	286.50	300.00	-13.50	95.5%	573.00	1,500.00	-927.00	38.2%	4,000.00	14.33%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Nov. 30, 2022

5 mos. (42%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jun. '22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
6230 · Insurance Expense	1,388.68	5,019.00	-3,630.32	27.67%	8,900.66	12,707.00	-3,806.34	70.05%	30,000.00	29.67%
6240 · Water Expense	163.13	300.00	-136.87	54.38%	685.83	1,198.00	-512.17	57.25%	3,500.00	19.6%
6250 · Tax/Licenses/Filing Fees	0.00	0.00	0.00	0.0%	3,727.61	2,850.00	877.61	130.79%	4,700.00	79.31%
6300 · Postage	1,023.50	250.00	773.50	409.4%	1,140.95	1,550.00	-409.05	73.61%	4,150.00	27.49%
6301 · Postage Freight Shipping	206.03	0.00	206.03	100.0%	436.03	0.00	436.03	100.0%	2,000.00	21.8%
6302 · Postage UPS	0.00	250.00	-250.00	0.0%	346.03	827.00	-480.97	41.84%	3,577.00	9.67%
6303 · Postage Bulk Mail	6,000.00	0.00	6,000.00	100.0%	6,275.00	7,000.00	-725.00	89.64%	7,000.00	89.64%
6304 · Postage FedEx	60.56	50.00	10.56	121.12%	91.20	250.00	-158.80	36.48%	2,500.00	3.65%
6310 · Office Supplies Expense	4,825.84	1,297.00	3,528.84	372.08%	6,720.48	7,281.00	-560.52	92.3%	26,241.00	25.61%
6330 · Maint & Repairs Equipment	0.00	500.00	-500.00	0.0%	962.50	2,800.00	-1,837.50	34.38%	4,000.00	24.06%
6331 · Maintenance & Repairs Building	612.26	624.00	-11.74	98.12%	2,218.40	4,138.00	-1,919.60	53.61%	25,000.00	8.87%
6340 · Equipment Rental Expense	2,961.97	2,962.00	-0.03	100.0%	39,640.20	96,972.00	-57,331.80	40.88%	253,782.00	15.62%
6350 · Small Equipment Purchases										
6351 · Hardware	339.98	0.00	339.98	100.0%	339.98	12,000.00	-11,660.02	2.83%	18,000.00	1.89%
6352 · Software	3,457.52	2,298.00	1,159.52	150.46%	16,809.03	11,686.00	5,123.03	143.84%	58,530.00	28.72%
6350 · Small Equipment Purchases - O	0.00	2,000.00	-2,000.00	0.0%	615.20	4,000.00	-3,384.80	15.38%	4,000.00	15.38%
Total 6350 · Small Equipment Purchases	3,797.50	4,298.00	-500.50	88.36%	17,764.21	27,686.00	-9,921.79	64.16%	80,530.00	22.06%
6360 · Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,000.00	100.0%
6400 · Activity Supplies	157.16	174.00	-16.84	90.32%	12,786.54	10,847.00	1,939.54	117.88%	50,622.00	25.26%
6401 · Activity Supplies Region 1	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6402 · Activity Supplies Region 2	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6403 · Activity Supplies Region 3	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6404 · Activity Supplies Region 4	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6405 · Activity Supplies Region 5	0.00	0.00	0.00	0.0%	150.79	0.00	150.79	100.0%	1,000.00	15.08%
6410 · Decorations	0.00	150.00	-150.00	0.0%	219.04	1,650.00	-1,430.96	13.28%	5,500.00	3.98%
6420 · Education/Prof. Materials	0.00	0.00	0.00	0.0%	1,130.15	326.00	804.15	346.67%	626.00	180.54%
6430 · Awards & Gifts	789.91	500.00	289.91	157.98%	8,174.76	4,466.00	3,708.76	183.04%	20,141.00	40.59%
6440 · Reprographics	10,553.93	719.00	9,834.93	1,467.86%	12,782.40	19,310.00	-6,527.60	66.2%	58,165.00	21.98%
6450 · Facility Rental	0.00	0.00	0.00	0.0%	38,696.00	0.00	38,696.00	100.0%	0.00	100.0%
6501 · Depreciation Expense	12,990.29	12,990.00	0.29	100.0%	64,951.41	64,950.00	1.41	100.0%	155,883.00	41.67%
6600 · Conf., Seminars & Education Exp	0.00	500.00	-500.00	0.0%	1,945.00	16,600.00	-14,655.00	11.72%	111,700.00	1.74%
6610 · Dues & Subscriptions Expense	416.68	232.00	184.68	179.6%	1,609.35	606.00	1,003.35	265.57%	4,983.00	32.3%
6700 · Speaker Fees	1,500.00	0.00	1,500.00	100.0%	2,250.00	7,250.00	-5,000.00	31.03%	54,750.00	4.11%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	317.97	500.00	-182.03	63.59%	10,500.00	3.03%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	-103.54	0.00	-103.54	100.0%	25,000.00	-0.41%
6730 · Scholarships	2,960.00	0.00	2,960.00	100.0%	2,960.00	0.00	2,960.00	100.0%	20,000.00	14.8%
6732 · Stipends	0.00	0.00	0.00	0.0%	22,514.00	17,257.00	5,257.00	130.46%	47,264.00	47.63%
6740 · Donations & Contributions	1,000.00	0.00	1,000.00	100.0%	1,000.00	0.00	1,000.00	100.0%	0.00	-100.0%
6800 · Travel Expense	11,237.05	5,881.00	5,356.05	191.07%	40,016.01	45,647.00	-5,630.99	87.66%	139,438.00	28.7%
6810 · Meals Expense	4,828.04	1,339.00	3,489.04	360.57%	23,950.83	7,839.00	16,111.83	305.53%	44,677.00	53.61%
6820 · Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,000.00	0.0%
6840 · Food Catering Service	18,750.00	0.00	18,750.00	100.0%	130,289.01	126,750.00	3,539.01	102.79%	439,000.00	29.68%
6850 · Lodging Expense	6,535.78	8,000.00	-1,464.22	81.7%	63,656.86	59,810.00	3,846.86	106.43%	377,310.00	16.87%
6900 · Legal Expense	2,007.00	2,008.00	-1.00	99.95%	8,028.00	10,040.00	-2,012.00	79.96%	24,096.00	33.32%
6910 · Accounting Expense	13,591.56	23,952.00	-10,360.44	56.75%	67,957.80	89,760.00	-21,802.20	75.71%	193,419.00	35.14%
6920 · Bank Charges	1,468.66	534.00	934.66	275.03%	4,110.87	3,029.00	1,081.87	135.72%	6,537.00	62.89%
6921 · Credit Card Charge Fees	3,587.16	1,277.00	2,310.16	280.91%	9,097.56	5,000.00	4,097.56	181.95%	36,393.00	25.0%
6950 · Other-Services	10,308.94	10,808.00	-499.06	95.38%	187,875.97	188,807.00	-931.03	99.51%	589,662.00	31.86%
6960 · Consultants	10,000.00	21,739.00	-11,739.00	46.0%	63,512.00	81,995.00	-18,483.00	77.46%	170,765.00	37.19%
6961 · Consultant Reimbursements	519.48	0.00	519.48	100.0%	2,114.43	1,500.00	614.43	140.96%	4,500.00	46.99%
7000 · Advertising/Marketing Expense	0.00	100.00	-100.00	0.0%	2,100.00	1,100.00	1,000.00	190.91%	4,700.00	44.68%
7010 · Sub Contract	0.00	0.00	0.00	0.0%	714,760.00	981,760.00	-267,000.00	72.8%	981,760.00	72.8%
7500 · Interest Expense (mortgage)	9,133.23	9,506.00	-372.77	96.08%	46,839.83	48,102.00	-1,262.17	97.38%	114,273.00	40.99%
7840 · Miscellaneous Expense	1,536.53	0.00	1,536.53	100.0%	1,536.53	500.00	1,036.53	307.31%	0.00	100.0%
7930 · Indirect Cost	0.00	0.00	0.00	0.0%	0.00	-1.00	1.00	0.0%	1,500.00	0.0%
Total Expense	447,686	440,217.00	7,469	101.7%	3,026,187	3,628,822	-602,635	83.39%	8,361,369	36.19%
Net Income	-35,751	-234,656.00	198,905	15.24%	-745,985	-1,188,714	442,729	62.76%	-422,871	100.0%

California Association for Bilingual Education

All Combined AR Aging Summary

As of 11/30/2022

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ABC Unified School District	0.00	0.00	0.00	450.00	450.00
Anaheim Elementray School District	0.00	0.00	0.00	500.00	500.00
Avant Assessment, LLC	7,595.00	0.00	0.00	0.00	7,595.00
Baldwin Park USD	0.00	24,000.00	0.00	0.00	24,000.00
Berkeley USD	0.00	0.00	0.00	150.00	150.00
Carmel Unified School District	2,250.00	0.00	0.00	0.00	2,250.00
CCEE-CEI	25,544.35	24,351.19	30,855.20	50,868.53	131,619.27
Colusa Unified School District	0.00	0.00	0.00	1,500.00	1,500.00
Corona-Norco Unified SD	60.00	0.00	0.00	0.00	60.00
East Whittier City School District	0.00	0.00	0.00	90.00	90.00
El Rancho USD	0.00	0.00	0.00	11,250.00	11,250.00
Escondido Union School District	0.00	100.00	0.00	0.00	100.00
Etiwanda School District	270.00	0.00	0.00	0.00	270.00
Evergreen School District	2,800.00	0.00	0.00	0.00	2,800.00
Fontana Unified School District	0.00	0.00	22,820.00	0.00	22,820.00
Fresno County Superintendent of Schools	0.00	0.00	0.00	1,300.00	1,300.00
Gift Scholarships	0.00	1,340.00	0.00	0.00	1,340.00
Grand Canyon Education	0.00	1,165.00	0.00	0.00	1,165.00
Greenfield Union School District	5,000.00	0.00	0.00	0.00	5,000.00
Hanford Elementary School District	0.00	-1,000.00	0.00	0.00	-1,000.00
ICOE Migrant Education	0.00	0.00	0.00	3,250.00	3,250.00
Inyo County Office of Education	0.00	0.00	0.00	875.00	875.00
John Swett USD	5,900.00	0.00	0.00	0.00	5,900.00
Kelseyville Unified School District	1,080.00	0.00	0.00	0.00	1,080.00
Kern County Supt.of Schools	0.00	0.00	0.00	1,485.00	1,485.00
Kern High School District	1,400.00	0.00	0.00	-150.00	1,250.00
Kings Canyon Unified	720.00	0.00	0.00	0.00	720.00
Lexia Learning	5,800.00	0.00	0.00	0.00	5,800.00
Live Oak School District	2,400.00	0.00	0.00	0.00	2,400.00
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Lynwood USD	0.00	0.00	0.00	350.00	350.00
MoxieBox Art Inc.	0.00	7,500.00	0.00	0.00	7,500.00
MT. Diablo Unified School District	7,500.00	620.00	0.00	0.00	8,120.00
Mt. Pleasant School District	0.00	0.00	0.00	5,005.00	5,005.00
Napa Valley Unified School District	200.00	0.00	0.00	0.00	200.00
Natomas USD	0.00	0.00	0.00	90.00	90.00
New Academy Canoga	0.00	0.00	0.00	450.00	450.00
Oak Grove School District	1,050.00	0.00	0.00	0.00	1,050.00
Ojai USD	0.00	0.00	0.00	90.00	90.00
Orange County Dept. of ED	0.00	1,695.00	0.00	0.00	1,695.00
Orinda Union School District	0.00	360.00	0.00	0.00	360.00

California Association for Bilingual Education

All Combined AR Aging Summary

As of 11/30/2022

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Pasadena Unified School District	0.00	0.00	0.00	10,000.00	10,000.00
Petaluma City Schools	0.00	0.00	3,900.00	0.00	3,900.00
Rialto Unified School District	0.00	740.00	0.00	0.00	740.00
Richland School District	0.00	0.00	0.00	150.00	150.00
Ripon Unified School District	2,025.00	0.00	0.00	0.00	2,025.00
San Gabriel Unified School District	1,080.00	0.00	0.00	0.00	1,080.00
San Joaquin County Office of Education (c	150.00	0.00	0.00	0.00	150.00
San Rafael Elementary School District	4,000.00	0.00	0.00	0.00	4,000.00
Santa Ana USD (c)	0.00	0.00	0.00	11,700.00	11,700.00
Santa Barbara Unified SD	0.00	180.00	0.00	0.00	180.00
Santa Clara County Office of Education (c	1,615.00	0.00	0.00	0.00	1,615.00
Selma Unified SD	1,300.00	0.00	0.00	0.00	1,300.00
Simi Valley USD	90.00	719.00	0.00	90.00	899.00
Soledad Unified School	1,745.00	0.00	0.00	0.00	1,745.00
South San Francisco USD	1,370.00	0.00	0.00	0.00	1,370.00
South Whittier School District	0.00	0.00	0.00	1,000.00	1,000.00
ST Math, Created by MIND Research Institu	4,500.00	0.00	0.00	0.00	4,500.00
Stanislaus County Office of Education	60.00	0.00	0.00	0.00	60.00
Sunnyvale School District	4,000.00	0.00	0.00	0.00	4,000.00
TEAM Charter Academy	0.00	0.00	0.00	1,900.00	1,900.00
Thomas Shaffer	0.00	0.00	0.00	200.00	200.00
Twin Rivers Charter School	0.00	0.00	0.00	300.00	300.00
TwinRivers Unified School District	2,000.00	0.00	0.00	0.00	2,000.00
* US Treasury	33,008.91	45,022.79	1,249.23	0.00	79,280.93
Val Verde Unified School District (c)	0.00	0.00	2,500.00	0.00	2,500.00
Vallejo City Unified School District	0.00	0.00	0.00	4,600.00	4,600.00
Victor Elementary School District	0.00	0.00	0.00	5,920.00	5,920.00
Victor Valley Union High SD	0.00	0.00	0.00	1,145.00	1,145.00
Willows Unified School District	0.00	0.00	0.00	1,260.00	1,260.00
Woodcraft Rangers	0.00	0.00	0.00	5,000.00	5,000.00
TOTAL	126,513.26	106,792.98	61,324.43	122,818.53	417,449.20

*** DELIGHT & PROMESA Grants**

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California Association for Bilingual Education

Government - Grant Receivable

1212

Acct. #	Date	B/G Balance	Additions	Paid	Adj.	11/30/2022
1208	7/31/2022	266,993.23	40,519.25	(104,433.56)		203,078.92
1208	8/31/2022	203,078.92	49,072.36	(203,078.92)		49,072.36
1208	9/30/2022	49,072.36	75,957.82	(49,072.36)		75,957.82
1208	10/31/2022	75,957.82	45,022.79	(74,708.59)		46,272.02
1208	11/30/2022	46,272.02	33,008.91			79,280.93
					Total	<u>79,280.93</u>

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California Association for Bilingual Education

Inventory

As of 11/30/2022

Acct. #.	Date	Beginning Balance	Additions	COGS	Ending Balance
1300	7/31/2022	14,266			14,266
1300	8/31/2022	14,266			14,266
1300	9/30/2022	14,266			14,266
1300	10/31/2022	14,266			14,266
1300	11/30/2022	14,266			14,266

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California Association for Bilingual Education

**Prepaid Expense
As of 11/30/2022**

<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
MetLife-Group Benefits	6130	01	3,574.67	Dental Insurance - Dec	
California Choice Benefits	6140	01	17,920.08	Medical Insurance - Dec.	
Arthur J Gallager - (Travel Ins.	6230	01	1,202.33	Cyber Liab. Ins.	03/18/2022- 3/18/2023
Philadelphia Insurance	6230	01	-	NP Package & Umbrella	12/01/2021- 12/01/2022
Arthur J Gallager	6230	01	4,790.80	D & O Insurance	12/01/2022- 12/01/2023
AmTrust	6120	01	623.00	Workers' Comp	12/01/2021- 12/01/2022
	Sub-Total		<u>28,110.88</u>		

<u>Prepaid for 2017</u>	<u>Acct. #</u>	<u>Class #</u>	<u>Amount</u>	<u>Descriptions</u>	<u>Date</u>
Marriott Marquis	6850	20	25,000.00	Initial Deposit for CABA 2026 Conference	4/29/2022
	Sub-Total		<u>25,000.00</u>		
	Grand Total		<u>53,110.88</u>		

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California Association for Bilingual Education

Fixed Assets Schedule

As of 11/30/2022

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	11/30/2022	Balance
1700 Land - 20888 Amar Road, Walnut	509,144.00						\$ 509,144.00
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)	(134,390.89)	(134,390.89)	(44,796.96)	(668,228.79)
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)	(21,492.48)	(21,492.48)	(7,164.16)	(75,714.67)
Walnut Building: Net							2,830,750.92
Property & Equipment, Net							\$ 3,339,894.92

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California Association for Bilingual Education

Current Accounts Payable

As of 11/30/2022

Name	Current	1 - 30	31 - 60	61 - 90	> 90	11/30/2022
Academic Learning Company dba Velazquez	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Adobe Systems Incorporated	0.00	0.00	35.12	0.00	0.00	35.12
Adriana Gutierrez Zavala*	60.00	0.00	0.00	0.00	0.00	60.00
AFLAC	1,585.22	0.00	0.00	0.00	0.00	1,585.22
Alejandra Figueroa	50.00	0.00	0.00	0.00	0.00	50.00
Araceli Gama Becerra*	40.00	0.00	0.00	0.00	0.00	40.00
At&T Mobility/ AT&T*	147.18	0.00	0.00	0.00	0.00	147.18
Bank of the West	16,033.74	0.00	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AB -#8089	560.04	0.00	0.00	0.00	0.00	560.04
BoW BankCard Center - AH -#3670_4146_6932	554.05	0.00	0.00	0.00	0.00	554.05
BoW BankCard Center - AM #3696	0.00	3,115.07	0.00	0.00	0.00	3,115.07
BoW BankCard Center - DC -#3654	4,240.72	0.00	0.00	0.00	0.00	4,240.72
BoW BankCard Center - JGC -#4603_3132 r	0.00	13,872.93	0.00	0.00	0.00	13,872.93
BoW BankCard Center - JJ -#3688	900.12	0.00	0.00	0.00	0.00	900.12
BoW BankCard Center - MV #38_#7734_#2039	958.46	0.00	0.00	0.00	0.00	958.46
BoW BankCard Center - NR #3720	2,305.99	0.00	0.00	0.00	0.00	2,305.99
BoW BankCard Center -RF #0119-9771	5,399.12	0.00	0.00	0.00	0.00	5,399.12
Carmen Rivera	70.00	0.00	0.00	0.00	0.00	70.00
Cecilia Hernandez*	40.00	0.00	0.00	0.00	0.00	40.00
Cecilia Nataly Mendoza*	60.00	0.00	0.00	0.00	0.00	60.00
Celia Lopez Morales*	40.00	0.00	0.00	0.00	0.00	40.00
Cortez, Tania E.	80.00	0.00	0.00	0.00	0.00	80.00
Dolores Alcazar*	50.00	0.00	0.00	0.00	0.00	50.00
Dulce Garcia*	60.00	0.00	0.00	0.00	0.00	60.00
Dulce Serrano*	60.00	0.00	0.00	0.00	0.00	60.00
Elia Medrano*	50.00	0.00	0.00	0.00	0.00	50.00
Erica Prado Mandujano*	40.00	0.00	0.00	0.00	0.00	40.00
Erika Rojas*	70.00	0.00	0.00	0.00	0.00	70.00
ERS Security Alarm Systems #882517	148.50	0.00	0.00	0.00	0.00	148.50
ERS Security Alarm Systems #XR1516	138.00	0.00	0.00	0.00	0.00	138.00
Esmeralda Espericueta - OLD (DO NOT USE)	589.48	0.00	0.00	0.00	0.00	589.48
Fabiola Morales Salgado*	60.00	0.00	0.00	0.00	0.00	60.00
File Keepers, LLC.	189.45	0.00	0.00	0.00	0.00	189.45
Griselda Navarro	40.00	0.00	0.00	0.00	0.00	40.00
Guerrero, Beatriz	50.00	0.00	0.00	0.00	0.00	50.00
Gutierrez Hernandez, Celia	50.00	0.00	0.00	0.00	0.00	50.00
Irma Torres*	60.00	0.00	0.00	0.00	0.00	60.00
Juan Ruiz Santiago*	40.00	0.00	0.00	0.00	0.00	40.00
Karla Rubio*	50.00	0.00	0.00	0.00	0.00	50.00
Language Magazine	207.20	0.00	0.00	0.00	0.00	207.20
Laura Vazquez (*)	40.00	0.00	0.00	0.00	0.00	40.00
Leticia Ruiz*	50.00	0.00	0.00	0.00	0.00	50.00
Magdalena Cervantes*	50.00	0.00	0.00	0.00	0.00	50.00
Manriquez, Maria	1,790.00	0.00	0.00	0.00	0.00	1,790.00
MARCO Promos	157.16	0.00	0.00	0.00	0.00	157.16
Maria Contreras*	70.00	0.00	0.00	0.00	0.00	70.00
Maria De La Cruz Ledezma*	50.00	0.00	0.00	0.00	0.00	50.00

California Association for Bilingual Education

Current Accounts Payable

As of 11/30/2022

Name	Current	1 - 30	31 - 60	61 - 90	> 90	11/30/2022
Maria del Pilar Mendoza Gonzalez	50.00	0.00	0.00	0.00	0.00	50.00
Maria Del Refugio Robles Nuno*	60.00	0.00	0.00	0.00	0.00	60.00
Maria Elena Esquer	378.35	0.00	0.00	0.00	0.00	378.35
Maria Guadalupe Flores*	50.00	0.00	0.00	0.00	0.00	50.00
Maria Guadalupe Ocegueda Juarez*	70.00	0.00	0.00	0.00	0.00	70.00
Maria Olga Rojo*	50.00	0.00	0.00	0.00	0.00	50.00
Maria R. Felix	50.00	0.00	0.00	0.00	0.00	50.00
Maria Rodriguez*	60.00	0.00	0.00	0.00	0.00	60.00
Maria Sabina Portocarrero Tarazona*^	0.00	60.00	0.00	0.00	0.00	60.00
Maricela Parga*	80.00	0.00	0.00	0.00	0.00	80.00
Marlen Fernandez de Rodriguez*	60.00	0.00	0.00	0.00	0.00	60.00
Marshall, Margarita M	0.00	26.33	0.00	0.00	0.00	26.33
Martha Noemi Franco Nunez*	70.00	0.00	0.00	0.00	0.00	70.00
Maximina Martinez*	50.00	0.00	0.00	0.00	0.00	50.00
Mayra Belen Ramos Arpero*	40.00	0.00	0.00	0.00	0.00	40.00
Mayra Guadalupe De La Cruz Gudino*	40.00	0.00	0.00	0.00	0.00	40.00
Murdoch Walrath & Holmes	9,166.67	0.00	0.00	0.00	0.00	9,166.67
Norma Claudia Gomez Espindola*	40.00	0.00	0.00	0.00	0.00	40.00
Olga Munoz*	50.00	0.00	0.00	0.00	0.00	50.00
Oscar Obed Lopez Espindola*	40.00	0.00	0.00	0.00	0.00	40.00
Paola Mendez*	50.00	0.00	0.00	0.00	0.00	50.00
Rebeca Rodriguez*	50.00	0.00	0.00	0.00	0.00	50.00
Reyes Lawn Services	200.00	0.00	0.00	0.00	0.00	200.00
Rosa Andrade*	50.00	0.00	0.00	0.00	0.00	50.00
Rosa Maria Maldonado*	50.00	0.00	0.00	0.00	0.00	50.00
Rosa Rodriguez*	70.00	0.00	0.00	0.00	0.00	70.00
Sadya Rojas*	40.00	0.00	0.00	0.00	0.00	40.00
Sarahi Jaramillo*	80.00	0.00	0.00	0.00	0.00	80.00
Silvia Castaneda*	50.00	0.00	0.00	0.00	0.00	50.00
Soledad Pineda Gomez*	50.00	0.00	0.00	0.00	0.00	50.00
Sonia M. Konto*	60.00	0.00	0.00	0.00	0.00	60.00
Staples Credit Plan	1,367.57	0.00	0.00	0.00	0.00	1,367.57
Tch2Thrive	18,000.00	0.00	0.00	0.00	0.00	18,000.00
The Variable Annuity Life Ins.Comp. *	0.00	4,783.82	0.00	0.00	0.00	4,783.82
THINK	9,829.36	0.00	0.00	0.00	0.00	9,829.36
ULINE	172.69	0.00	0.00	0.00	0.00	172.69
Vanessa Mongrut*	60.00	0.00	0.00	0.00	0.00	60.00
Vilma Victoria Monzon*	50.00	0.00	0.00	0.00	0.00	50.00
VOYA Financial *^	0.00	3,526.05	0.00	0.00	0.00	3,526.05
Woodland CABE Chapter	0.00	0.00	0.00	0.00	-500.00	-500.00
Worldwide Express	14.58	0.00	0.00	0.00	0.00	14.58
YCC Consulting Services, LLC	13,591.56	0.00	0.00	0.00	0.00	13,591.56
TOTAL	92,525.21	25,384.20	35.12	0.00	-500.00	117,444.53

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

11/30/2022

	Balance	Monthly Payment	Note Payable	Interest Expense	Balance
Bank of the West					
Jul. '22	2,095,523.05	16,033.74	7,623.98	8,409.76	2,087,899.07
Aug. '22	2,087,899.07	16,033.74	7,655.60	8,378.14	2,080,243.47
Sept. '22	2,080,243.47	16,033.74	7,953.61	8,080.13	2,072,289.86
Oct. '22	2,072,289.86	16,033.74	7,717.21	8,316.53	2,064,572.65
Nov. '22	2,064,572.65	16,033.74	8,016.44	8,017.30	2,056,556.21
				Balance	2,056,556.21

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California Association for Bilingual Education

Accrued Vacation

As of 11/30/2022

	Vacation in Hours	11/30/2022 Amount
1 Bodadilla, Anya	140.83	
2 Briseno, Evelyn	59.06	
3 Carlos, Larrie	40.11	
4 Castro, Alma	143.91	
5 Chwilinski, Delma	128.34	
6 Corona, Celina	49.11	
7 Diaz Lopez, Laura	126.66	
8 Espinosa, Roxanna	107.04	
9 Flores, Rubi	131.18	
10 Gallegos, Irma	86.66	
11 Gonzalez, Andrea	68.27	
12 Gustafson-Corea, Janice	126.74	
13 Hernandez, Antoinette	94.66	
15 Jauregui, Joshua	117.27	
16 Madison, Aida	147.66	
17 Navarette, Ruth	118.86	
18 Nesrala, Laurie	126.66	
19 Perez, Gricelda	113.95	
21 Ramirez, Karmina	64.86	
22 Ramos, Alexandria	103.11	
23 Rocha, Norma	119.33	
24 Ruiz, Vanessa	42.66	
25 Samaniego, Elizabeth	153.48	
26 Umeres, Karen	126.66	
27 Valencia, Maria	67.42	
28 Vidal, Martha	159.60	
29 Villa, Maria	126.60	
32 Garcia, Erika	(0.00)	
33 Chavez, Araceli	(0.00)	
34 Manriquez, Maria	27.72	
35 Orozco, Elizabeth	27.72	
36 Adame, Tiffany	10.78	
37 Fox, Sally	17.71	
38 Kennedy, Sara	10.78	

California Association for Bilingual Education

Accrued Vacation

As of 11/30/2022

	Vacation in Hours	11/30/2022 Amount
TOTAL	2,985.39	\$ 123,699.66

- 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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