

California Association for Bilingual Education
Profit & Loss Budget Performance
January 2015

7 months (58.3%) of the fiscal year presented

	For the month of January				YTD through January 31, 2015					
	Jan 15	Budget	\$ Over Budget	% of Budget	Jul '14 - Jan 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Budget
Income										
4011 · Membership-Teacher	3,300.00	3,791.67	-491.67	87.03%	11,262.53	26,541.65	-15,279.12	42.43%	45,500.00	24.75%
4012 · Membership Paraprofessional	35.00	250.00	-215.00	14.0%	384.75	1,750.00	-1,365.25	21.99%	3,000.00	12.83%
4013 · Membership Parent/Community	160.00	500.00	-340.00	32.0%	880.00	3,500.00	-2,620.00	25.14%	6,000.00	14.67%
4014 · Membership Student	0.00	200.00	-200.00	0.0%	150.00	1,400.00	-1,250.00	10.71%	2,400.00	6.25%
4016 · Membership-Inst/Org/Commercial	500.00	300.00	200.00	166.67%	2,000.00	2,100.00	-100.00	95.24%	3,600.00	55.56%
4017 · Membership Administrator	1,710.00	1,200.00	510.00	142.5%	6,892.24	8,400.00	-1,507.76	82.05%	14,400.00	47.86%
4018 · Membership Retired Teacher	0.00	154.17	-154.17	0.0%	600.00	1,079.15	-479.15	55.6%	1,850.00	32.43%
4020 · Fees Registration	164,859.00	100,000.00	64,859.00	164.86%	680,410.77	196,500.00	483,910.77	346.27%	1,404,000.00	48.46%
4021 · Fees-Exhibitors	1,925.00	10,000.00	-8,075.00	19.25%	31,075.00	15,900.00	15,175.00	195.44%	59,100.00	52.58%
4022 · Fees-Career Fair	0.00	0.00	0.00	0.0%	400.00	0.00	400.00	100.0%	4,400.00	9.09%
4023 · Fees-Meals	3,380.00	0.00	3,380.00	100.0%	3,380.00	0.00	3,380.00	100.0%	1,000.00	338.0%
4024 · Presenter Fees Annual	8,535.00	2,000.00	6,535.00	426.75%	29,135.00	3,000.00	26,135.00	971.17%	16,000.00	182.09%
4029 · Shipping Cost	45.00	0.00	45.00	100.0%	186.00	0.00	186.00	100.0%	0.00	100.0%
4030 · Publications / Books	840.00	825.00	15.00	101.82%	5,000.00	3,650.00	1,350.00	136.99%	5,500.00	90.91%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	139.64	0.00	139.64	100.0%	8,000.00	1.75%
4040 · Sponsors	15,655.00	10,000.00	5,655.00	156.55%	20,155.00	15,000.00	5,155.00	134.37%	65,000.00	31.01%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	149.60	0.00	149.60	100.0%	250.00	59.84%
4042 · Other-Advertising	950.00	0.00	950.00	100.0%	4,825.00	0.00	4,825.00	100.0%	2,000.00	241.25%
4043 · Government Grant	43,905.96	53,973.33	-10,067.37	81.35%	347,520.86	377,813.35	-30,292.49	91.98%	647,680.00	53.66%
4044 · Ticket Sales	5,785.00	0.00	5,785.00	100.0%	5,885.00	0.00	5,885.00	100.0%	0.00	100.0%
4045 · Other School Visits	250.00	0.00	250.00	100.0%	250.00	0.00	250.00	100.0%	3,000.00	8.33%
4046 · Hotel Rebates	0.00	4,000.00	-4,000.00	0.0%	0.00	6,000.00	-6,000.00	0.0%	25,000.00	0.0%
4047 · Mailing Lists	0.00	0.00	0.00	0.0%	55.32	0.00	55.32	100.0%	0.00	100.0%
4048 · Dues & Subscription Income	0.00	83.33	-83.33	0.0%	13.95	583.35	-569.40	2.39%	1,000.00	1.4%
4900 · Interest-Savings, Short-term CD	0.00	416.67	-416.67	0.0%	105.42	2,916.65	-2,811.23	3.61%	5,000.00	2.11%
4920 · Fundraising Income	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%	5,000.00	0.0%
4921 · Grant Income	0.00	4,166.67	-4,166.67	0.0%	0.00	29,166.65	-29,166.65	0.0%	125,000.00	0.0%
4930 · Contract Income	157,075.00	6,600.00	150,475.00	2,379.92%	266,555.00	213,325.00	53,230.00	124.95%	399,825.00	66.67%
4990 · Other Income	2,700.00	208.33	2,491.67	1,296.02%	2,702.00	1,458.35	1,243.65	185.28%	35,925.00	7.52%
Total Income	411,609.96	199,169.17	212,440.79	206.66%	1,420,113.08	910,584.15	509,528.93	155.96%	2,889,430.00	49.15%
Cost of Goods Sold										
5000 · COGS - Books/Publications	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,250.00	0.0%
5010 · COGS - Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,500.00	0.0%
5300 · Purchases/Membership	0.00	83.33	-83.33	0.0%	0.00	583.35	-583.35	0.0%	1,350.00	0.0%
Total COGS	0.00	83.33	-83.33	0.0%	0.00	583.35	-583.35	0.0%	14,100.00	0.0%
Gross Profit	411,609.96	199,085.84	212,524.12	206.75%	1,420,113.08	910,000.80	510,112.28	156.06%	2,875,330.00	49.39%
Expense										

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6000 · Payroll Expenses	85,281.49	94,807.42	-9,525.93	89.95%	596,818.68	663,651.94	-66,833.26	89.93%	1,137,689.04	52.46%
6010 · Temporary Help	0.00	666.67	-666.67	0.0%	0.00	4,666.65	-4,666.65	0.0%	8,000.00	0.0%
6110 · Payroll Taxes	11,557.95	7,668.00	3,889.95	150.73%	48,722.97	53,681.00	-4,958.03	90.76%	92,021.00	52.95%
6120 · Workers Comp	1,368.17	1,544.34	-176.17	88.59%	8,896.41	10,810.34	-1,913.93	82.3%	18,532.04	48.01%
6130 · Dental Insurance	811.54	698.92	112.62	116.11%	4,074.05	4,892.40	-818.35	83.27%	8,387.00	48.58%
6140 · Medical Insurance	-8,086.12	3,988.34	-12,074.46	-202.74%	18,874.29	27,918.34	-9,044.05	67.61%	47,860.04	39.44%
6150 · Employee Life Insurance	152.12	245.68	-93.56	61.92%	1,601.84	1,719.64	-117.80	93.15%	2,948.04	54.34%
6155 · Retirement Plan	1,310.24	862.66	447.58	151.88%	9,121.35	6,038.66	3,082.69	151.05%	10,351.96	88.11%
6170 · Vacation Expense	3,419.04	0.00	3,419.04	100.0%	16,814.72	0.00	16,814.72	100.0%	0.00	100.0%
6200 · Rent Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	250.00	0.0%
6210 · Phone Expense	2,051.85	2,671.67	-619.82	76.8%	11,478.24	18,646.65	-7,168.41	61.56%	57,205.00	20.07%
6220 · Electricity Expense	622.24	1,114.58	-492.34	55.83%	8,689.49	7,802.06	887.43	111.37%	13,374.96	64.97%
6221 · Disposal Expense	127.67	146.67	-19.00	87.05%	893.69	1,026.69	-133.00	87.05%	1,760.04	50.78%
6222 · Gas Expense	51.77	46.50	5.27	111.33%	65.15	325.50	-260.35	20.02%	558.00	11.68%
6223 · Janitorial Expense	1,180.00	775.00	405.00	152.26%	3,920.00	5,425.00	-1,505.00	72.26%	9,300.00	42.15%
6224 · Security (Alarm) Expense	70.00	114.58	-44.58	61.09%	490.00	802.06	-312.06	61.09%	1,374.96	35.64%
6230 · Insurance Expense	2,840.64	1,051.67	1,788.97	270.11%	7,483.89	7,361.69	122.20	101.66%	12,620.04	59.3%
6240 · Water Expense	93.26	175.00	-81.74	53.29%	795.84	1,225.00	-429.16	64.97%	2,100.00	37.9%
6250 · Tax & Licenses	782.70	375.00	407.70	208.72%	2,005.97	3,925.00	-1,919.03	51.11%	5,800.00	34.59%
6260 · Sales Tax Expense	0.00	250.00	-250.00	0.0%	0.00	1,750.00	-1,750.00	0.0%	3,160.00	0.0%
6300 · Postage	0.00	186.67	-186.67	0.0%	279.99	2,061.65	-1,781.66	13.58%	3,290.00	8.51%
6301 · Postage Freight Shipping	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,500.00	0.0%
6302 · Postage UPS	935.61	0.00	935.61	100.0%	2,560.13	0.00	2,560.13	100.0%	0.00	100.0%
6303 · Postage Bulk Mail	0.00	272.92	-272.92	0.0%	5,000.00	1,410.44	3,589.56	354.5%	3,275.04	152.67%
6304 · Postage FedEx	97.80	304.17	-206.37	32.15%	3,271.66	654.19	2,617.47	500.11%	1,750.04	186.95%
6310 · Office Supplies Expense	2,725.19	2,034.17	691.02	133.97%	11,810.39	13,054.18	-1,243.79	90.47%	22,025.04	53.62%
6330 · Maint & Repairs Equipment	166.67	475.00	-308.33	35.09%	1,166.67	5,325.00	-4,158.33	21.91%	7,700.00	15.15%
6331 · Maintenance & Repairs Building	825.00	425.08	399.92	194.08%	8,820.48	2,975.56	5,844.92	296.43%	5,100.96	172.92%
6340 · Equipment Rental Expense	5,841.90	31,529.17	-25,687.27	18.53%	26,678.58	43,904.19	-17,225.61	60.77%	85,750.04	31.11%
6350 · Small Equipment Purchases										
6351 · Hardware	0.00	129.67	-129.67	0.0%	1,049.82	35,307.65	-34,257.83	2.97%	45,956.00	2.28%
6352 · Software	0.00				1,242.00	5,640.00	-4,398.00	22.02%	5,640.00	22.02%
6353 · Other Small Equipment Purchases	0.00	0.00	0.00	0.0%	1,324.97	0.00	1,324.97	100.0%	500.00	264.99%
Total 6350 · Small Equipment Purchases	0.00	129.67	-129.67	0.0%	3,616.79	40,947.65	-37,330.86	8.83%	52,096.00	6.94%
6400 · Activity Supplies	0.00	95.00	-95.00	0.0%	664.20	5,835.04	-5,170.84	11.38%	29,770.04	2.23%
6401 · Activity Supplies Region 1	0.00	100.00	-100.00	0.0%	118.00	700.00	-582.00	16.86%	1,200.00	9.83%
6402 · Activity Supplies Region 2	0.00	100.00	-100.00	0.0%	648.40	700.00	-51.60	92.63%	1,200.00	54.03%
6403 · Activity Supplies Region 3	0.00	100.00	-100.00	0.0%	34.06	700.00	-665.94	4.87%	1,200.00	2.84%
6404 · Activity Supplies Region 4	0.00	100.00	-100.00	0.0%	0.00	700.00	-700.00	0.0%	1,200.00	0.0%
6405 · Activity Supplies Region 5	0.00	100.00	-100.00	0.0%	133.42	700.00	-566.58	19.06%	1,200.00	11.12%

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6410 · Decorations	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,200.00	0.0%
6420 · Education/Prof. Materials	0.00	0.00	0.00	0.0%	81.70	0.00	81.70	100.0%	225.00	36.31%
6430 · Awards & Gifts	273.84	100.00	173.84	273.84%	2,506.51	1,900.00	606.51	131.92%	13,900.00	18.03%
6440 · Reprographics	7,677.84	8,188.33	-510.49	93.77%	21,491.28	27,488.31	-5,997.03	78.18%	76,919.96	27.94%
6450 · Facility Rental	0.00	0.00	0.00	0.0%	11,286.04	5,500.00	5,786.04	205.2%	12,700.00	88.87%
6501 · Depreciation Expense	87.57	2,583.33	-2,495.76	3.39%	15,562.07	18,083.31	-2,521.24	86.06%	30,999.96	50.2%
6600 · Seminars & Education Expense	0.00	416.67	-416.67	0.0%	1,230.00	2,916.69	-1,686.69	42.17%	5,850.04	21.03%
6610 · Dues & Subscriptions Expense	0.00	893.33	-893.33	0.0%	1,870.85	7,753.35	-5,882.50	24.13%	12,570.00	14.88%
6700 · Speaker Fees	0.00	0.00	0.00	0.0%	2,100.00	13,100.00	-11,000.00	16.03%	42,100.00	4.99%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	2,900.00	0.0%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	8,900.00	0.0%
6730 · Scholarships	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	16,000.00	0.0%
6740 · Donations & Contributions	0.00	0.00	0.00	0.0%	3,174.98	350.00	2,824.98	907.14%	750.00	423.33%
6800 · Travel Expense	6,501.83	9,264.58	-2,762.75	70.18%	49,510.01	62,647.10	-13,137.09	79.03%	111,115.00	44.56%
6810 · Meals Expense	1,352.62	2,341.67	-989.05	57.76%	6,084.77	12,936.65	-6,851.88	47.04%	25,015.00	24.32%
6820 · Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	4,000.00	0.0%
6840 · Food Catering Service	0.00	0.00	0.00	0.0%	38,208.39	24,000.00	14,208.39	159.2%	198,050.00	19.29%
6850 · Lodging Expense	1,485.72	1,300.00	185.72	114.29%	18,020.54	17,235.00	785.54	104.56%	91,760.00	19.64%
6900 · Legal Expense	1,600.00	1,750.00	-150.00	91.43%	9,600.00	12,250.00	-2,650.00	78.37%	21,000.00	45.71%
6910 · Accounting Expense	14,180.00	6,250.00	7,930.00	226.88%	70,380.00	62,250.00	8,130.00	113.06%	98,890.00	71.17%
6920 · Bank Charges	0.00	458.33	-458.33	0.0%	3,676.40	3,208.31	468.09	114.59%	5,499.96	66.84%
6921 · Credit Card Charge Fees	62.14	3,000.00	-2,937.86	2.07%	6,258.23	6,000.00	258.23	104.3%	25,000.00	25.03%
6950 · Other-Services	11,606.12	16,002.50	-4,396.38	72.53%	120,655.44	91,878.50	28,776.94	131.32%	260,766.00	46.27%
6960 · Consultants	31,250.00	23,891.67	7,358.33	130.8%	137,450.00	295,519.69	-158,069.69	46.51%	432,478.04	31.78%
6961 · Consultant Reimbursements	914.86	50.00	864.86	1,829.72%	7,022.95	350.00	6,672.95	2,006.56%	600.00	1,170.49%
7000 · Advertising/Marketing Expense	0.00	1,000.00	-1,000.00	0.0%	1,224.00	3,400.00	-2,176.00	36.0%	5,300.00	23.09%
7500 · Interest Expense (mortgage)	716.51	840.00	-123.49	85.3%	5,449.64	5,880.00	-430.36	92.68%	10,080.00	54.06%
7820 · Bad Debt Expense	0.00	0.00	0.00	0.0%	2,378.48	0.00	2,378.48	100.0%	0.00	100.0%
7840 · Miscellaneous Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
9999 · Suspense	0.00	0.00	0.00	0.0%	-147,282.51	0.00	-147,282.51	100.0%	0.00	-100.0%
Total Expense	191,935.78	231,484.96	-39,549.18	82.92%	1,193,489.12	1,617,583.43	-424,094.31	73.78%	3,168,118.24	37.67%
Net Income	219,674.18	-32,399.12	252,073.30	-678.03%	226,623.96	-707,582.63	934,206.59	-32.03%	-292,788.24	77.4%

These financial statements are based on the transaction information provided to FMJ. 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.