

California Association for Bilingual Education
Budget vs. Actual
July 2014 through March 2015

9 months (75%) of the fiscal year presented

	For the month of March 2015				YTD through March 31, 2015				Summary	
	Mar. 15	Budget	\$ Over Budget	% of Budget	Jul '14 - Mar 15	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Budget
Income										
4011 · Membership-Teacher	1,506.89	3,791.67	-2,284.78	39.74%	24,126.98	34,124.99	-9,998.01	70.7%	45,500.00	53%
4012 · Membership Paraprofessional	156.00	250.00	-94.00	62.4%	1,018.25	2,250.00	-1,231.75	45.26%	3,000.00	34%
4013 · Membership Parent/Community	40.00	500.00	-460.00	8.0%	3,240.00	4,500.00	-1,260.00	72.0%	6,000.00	54%
4014 · Membership Student	0.00	200.00	-200.00	0.0%	330.00	1,800.00	-1,470.00	18.33%	2,400.00	14%
4016 · Membership-Inst/Org/Commercial	0.00	300.00	-300.00	0.0%	2,500.00	2,700.00	-200.00	92.59%	3,600.00	69%
4017 · Membership Administrator	1,153.50	1,200.00	-46.50	96.13%	12,004.24	10,800.00	1,204.24	111.15%	14,400.00	83%
4018 · Membership Retired Teacher	0.00	154.17	-154.17	0.0%	920.00	1,387.49	-467.49	66.31%	1,850.00	50%
4020 · Fees Registration	55,851.00	750,000.00	-694,149.00	7.45%	1,668,753.55	1,271,500.00	397,253.55	131.24%	1,404,000.00	119%
4021 · Fees-Exhibitors	1,000.00	25,000.00	-24,000.00	4.0%	38,225.00	55,900.00	-17,675.00	68.38%	59,100.00	65%
4022 · Fees-Career Fair	0.00	2,900.00	-2,900.00	0.0%	1,500.00	4,400.00	-2,900.00	34.09%	4,400.00	34%
4023 · Fees-Meals	100.00	750.00	-650.00	13.33%	7,690.00	1,000.00	6,690.00	769.0%	1,000.00	769%
4024 · Presenter Fees Annual	0.00	7,000.00	-7,000.00	0.0%	31,485.00	14,000.00	17,485.00	224.89%	16,000.00	197%
4029 · Shipping Cost	0.00	0.00	0.00	0.0%	186.00	0.00	186.00	100.0%	0.00	100%
4030 · Publications / Books	-116.00	115.00	-231.00	-100.87%	4,992.00	3,875.00	1,117.00	128.83%	5,500.00	91%
4031 · Promotional Items	0.00	8,000.00	-8,000.00	0.0%	877.64	8,000.00	-7,122.36	10.97%	8,000.00	11%
4040 · Sponsors	7,600.00	30,000.00	-22,400.00	25.33%	41,305.00	60,000.00	-18,695.00	68.84%	65,000.00	64%
4041 · Other Contributions	25.00	0.00	25.00	100.0%	274.60	0.00	274.60	100.0%	250.00	110%
4042 · Other-Advertising	0.00	1,000.00	-1,000.00	0.0%	5,982.60	1,500.00	4,482.60	398.84%	2,000.00	299%
4043 · Government Grant	59,807.77	53,973.33	5,834.44	110.81%	468,568.86	485,760.01	-17,191.15	96.46%	647,680.00	72%
4044 · Ticket Sales	17,750.00	0.00	17,750.00	100.0%	30,900.00	0.00	30,900.00	100.0%	0.00	100%
4045 · Other School Visits	0.00	2,000.00	-2,000.00	0.0%	250.00	2,500.00	-2,250.00	10.0%	3,000.00	8%
4046 · Hotel Rebates	646.50	10,000.00	-9,353.50	6.47%	646.50	23,000.00	-22,353.50	2.81%	25,000.00	3%
4047 · Mailing Lists	44.05	0.00	44.05	100.0%	99.37	0.00	99.37	100.0%	0.00	100%
4048 · Dues & Subscription Income	823.05	83.33	739.72	987.7%	837.00	750.01	86.99	111.6%	1,000.00	84%
4900 · Interest-Savings, Short-term CD	0.00	416.67	-416.67	0.0%	105.42	3,749.99	-3,644.57	2.81%	5,000.00	2%
4901 · Partnership Funds	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
4920 · Fundraising Income	0.00	2,500.00	-2,500.00	0.0%	500.00	4,500.00	-4,000.00	11.11%	5,000.00	10%
4921 · Grant Income	0.00	4,166.67	-4,166.67	0.0%	0.00	37,499.99	-37,499.99	0.0%	125,000.00	0%
4930 · Contract Income	4,350.00	26,600.00	-22,250.00	16.35%	320,542.50	243,225.00	77,317.50	131.79%	399,825.00	80%
4990 · Other Income	5,084.78	208.33	4,876.45	2,440.73%	5,086.78	1,875.01	3,211.77	271.29%	35,925.00	14%
Total Income	155,822.54	931,109.17	-775,286.63	16.74%	2,672,947.29	2,280,597.49	392,349.80	117.2%	2,889,430.00	93%
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%
5010 · COGS - Promotional Items	4,496.34	0.00	4,496.34	100.0%	8,979.37	7,500.00	1,479.37	119.73%	7,500.00	120%
5300 · Purchases/Membership	0.00	383.33	-383.33	0.0%	0.00	1,050.01	-1,050.01	0.0%	1,350.00	0%
Total COGS	4,496.34	383.33	4,113.01	1,172.97%	8,979.37	8,550.01	429.36	105.02%	14,100.00	64%

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Gross Profit	151,326.20	930,725.84	-779,399.64	16.26%	2,663,967.92	2,272,047.48	391,920.44	117.25%	2,875,330.00	93%
Expense										
6000 · Payroll Expenses	106,483.76	94,807.42	11,676.34	112.32%	806,895.39	853,266.78	-46,371.39	94.57%	1,137,689.04	71%
6005 · Salaries Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
6010 · Temporary Help	7,865.34	666.67	7,198.67	1,179.8%	7,865.34	5,999.99	1,865.35	131.09%	8,000.00	98%
6110 · Payroll Taxes	9,174.08	7,668.00	1,506.08	119.64%	70,011.69	69,017.00	994.69	101.44%	92,021.00	76%
6120 · Workers Comp	0.00	1,544.34	-1,544.34	0.0%	10,264.59	13,899.02	-3,634.43	73.85%	18,532.04	55%
6130 · Dental Insurance	1,334.94	698.92	636.02	191.0%	5,958.83	6,290.24	-331.41	94.73%	8,387.00	71%
6140 · Medical Insurance	4,498.30	3,988.34	509.96	112.79%	28,132.59	35,895.02	-7,762.43	78.38%	47,860.04	59%
6150 · Employee Life Insurance	152.12	245.68	-93.56	61.92%	1,906.07	2,211.00	-304.93	86.21%	2,948.04	65%
6155 · Retirement Plan	1,965.36	862.66	1,102.70	227.83%	12,396.95	7,763.98	4,632.97	159.67%	10,351.96	120%
6170 · Vacation Expense	1,977.84	0.00	1,977.84	100.0%	23,480.82	0.00	23,480.82	100.0%	0.00	100%
6200 · Rent Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	250.00	0%
6210 · Phone Expense	2,053.83	27,896.67	-25,842.84	7.36%	15,794.43	49,214.99	-33,420.56	32.09%	57,205.00	28%
6220 · Electricity Expense	768.50	1,114.58	-346.08	68.95%	10,180.05	10,031.22	148.83	101.48%	13,374.96	76%
6221 · Disposal Expense	127.67	146.67	-19.00	87.05%	1,149.03	1,320.03	-171.00	87.05%	1,760.04	65%
6222 · Gas Expense	62.73	46.50	16.23	134.9%	214.13	418.50	-204.37	51.17%	558.00	38%
6223 · Janitorial Expense	500.00	775.00	-275.00	64.52%	4,420.00	6,975.00	-2,555.00	63.37%	9,300.00	48%
6224 · Security (Alarm) Expense	70.00	114.58	-44.58	61.09%	630.00	1,031.22	-401.22	61.09%	1,374.96	46%
6230 · Insurance Expense	-709.13	1,051.67	-1,760.80	-67.43%	7,479.93	9,465.03	-1,985.10	79.03%	12,620.04	59%
6240 · Water Expense	148.11	175.00	-26.89	84.63%	1,108.03	1,575.00	-466.97	70.35%	2,100.00	53%
6250 · Tax & Licenses	105.43	375.00	-269.57	28.12%	6,231.40	4,675.00	1,556.40	133.29%	5,800.00	107%
6260 · Sales Tax Expense	0.00	250.00	-250.00	0.0%	0.00	2,250.00	-2,250.00	0.0%	3,160.00	0%
6300 · Postage	7.84	191.67	-183.83	4.09%	287.83	2,589.99	-2,302.16	11.11%	3,290.00	9%
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%
6302 · Postage UPS	187.68	0.00	187.68	100.0%	2,962.81	0.00	2,962.81	100.0%	0.00	100%
6303 · Postage Bulk Mail	0.00	1,522.92	-1,522.92	0.0%	5,000.00	3,206.28	1,793.72	155.94%	3,275.04	153%
6304 · Postage FedEx	218.60	304.17	-85.57	71.87%	3,539.67	1,262.53	2,277.14	280.36%	1,750.04	202%
6310 · Office Supplies Expense	921.71	2,229.17	-1,307.46	41.35%	17,331.22	17,317.52	13.70	100.08%	22,025.04	79%
6330 · Maint & Repairs Equipment	166.67	475.00	-308.33	35.09%	1,500.00	6,275.00	-4,775.00	23.9%	7,700.00	19%
6331 · Maintenance & Repairs Building	0.00	425.08	-425.08	0.0%	8,820.48	3,825.72	4,994.76	230.56%	5,100.96	173%
6340 · Equipment Rental Expense	4,599.57	31,529.17	-26,929.60	14.59%	34,591.93	76,962.53	-42,370.60	44.95%	85,750.04	40%
6350 · Small Equipment Purchases										
6351 · Hardware	1,825.92	329.67	1,496.25	553.86%	24,259.96	45,437.32	-21,177.36	53.39%	45,956.00	53%
6352 · Software	0.00	0.00	0.00	0.0%	4,960.68	5,640.00	-679.32	87.96%	5,640.00	88%
6353 · Other Small Equipment Purchases	0.00	0.00	0.00	0.0%	0.00	629.67	-629.67	0.0%	500.00	0%

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Total 6350 - Small Equipment Purchases	1,825.92	329.67	1,496.25	553.86%	29,220.64	51,706.99	-22,486.35	56.51%	52,096.00	56%
6400 - Activity Supplies	9,235.87	6,170.00	3,065.87	149.69%	33,542.91	24,100.04	9,442.87	139.18%	29,770.04	113%
6401 - Activity Supplies Region 1	0.00	100.00	-100.00	0.0%	118.00	900.00	-782.00	13.11%	1,200.00	10%
6402 - Activity Supplies Region 2	0.00	100.00	-100.00	0.0%	648.40	900.00	-251.60	72.04%	1,200.00	54%
6403 - Activity Supplies Region 3	0.00	100.00	-100.00	0.0%	34.06	900.00	-865.94	3.78%	1,200.00	3%
6404 - Activity Supplies Region 4	0.00	100.00	-100.00	0.0%	0.00	900.00	-900.00	0.0%	1,200.00	0%
6405 - Activity Supplies Region 5	0.00	100.00	-100.00	0.0%	133.42	900.00	-766.58	14.82%	1,200.00	11%
6410 - Decorations	657.75	1,500.00	-842.25	43.85%	657.75	1,500.00	-842.25	43.85%	2,200.00	30%
6420 - Education/Prof. Materials	0.00	0.00	0.00	0.0%	81.70	0.00	81.70	100.0%	225.00	36%
6430 - Awards & Gifts	923.52	5,100.00	-4,176.48	18.11%	5,018.95	12,100.00	-7,081.05	41.48%	13,900.00	36%
6440 - Reprographics	6,268.05	23,273.33	-17,005.28	26.93%	54,484.39	58,924.97	-4,440.58	92.46%	76,919.96	71%
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	89%
6501 - Depreciation Expense	2,579.07	2,583.33	-4.26	99.84%	20,720.25	23,249.97	-2,529.72	89.12%	30,999.96	67%
6600 - Seminars & Education Expense	0.00	416.67	-416.67	0.0%	4,230.00	3,750.03	479.97	112.8%	5,850.04	72%
6610 - Dues & Subscriptions Expense	767.25	1,093.33	-326.08	70.18%	2,526.50	9,740.01	-7,213.51	25.94%	12,570.00	20%
6700 - Speaker Fees	0.00	20,000.00	-20,000.00	0.0%	20,550.00	33,100.00	-12,550.00	62.09%	42,100.00	49%
6710 - Speaker Travel Costs	1,819.34	2,000.00	-180.66	90.97%	3,995.01	2,600.00	1,395.01	153.65%	2,900.00	138%
6720 - Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	8,900.00	0%
6730 - Scholarships	0.00	10,000.00	-10,000.00	0.0%	13,600.00	16,000.00	-2,400.00	85.0%	16,000.00	85%
6740 - Donations & Contributions	0.00	0.00	0.00	0.0%	3,374.98	350.00	3,024.98	964.28%	750.00	450%
6800 - Travel Expense	6,885.19	12,249.58	-5,364.39	56.21%	63,559.45	82,361.26	-18,801.81	77.17%	111,115.00	57%
6810 - Meals Expense	945.20	3,251.67	-2,306.47	29.07%	13,337.79	18,229.99	-4,892.20	73.16%	25,015.00	53%
6820 - Conference Music Show Expense	3,000.00	4,000.00	-1,000.00	75.0%	5,300.00	4,000.00	1,300.00	132.5%	4,000.00	133%
6840 - Food Catering Service	66,232.88	139,000.00	-72,767.12	47.65%	104,441.27	163,000.00	-58,558.73	64.07%	198,050.00	53%
6850 - Lodging Expense	170,609.80	61,975.00	108,634.80	275.29%	224,756.56	80,010.00	144,746.56	280.91%	91,760.00	245%
6900 - Legal Expense	1,600.00	1,750.00	-150.00	91.43%	12,800.00	15,750.00	-2,950.00	81.27%	21,000.00	61%
6910 - Accounting Expense	6,250.00	11,640.00	-5,390.00	53.69%	83,780.00	80,140.00	3,640.00	104.54%	98,890.00	85%
6920 - Bank Charges	0.00	458.33	-458.33	0.0%	3,676.40	4,124.97	-448.57	89.13%	5,499.96	67%
6921 - Credit Card Charge Fees	1.63	8,000.00	-7,998.37	0.02%	6,349.97	18,000.00	-11,650.03	35.28%	25,000.00	25%
6950 - Other-Services	24,934.62	115,977.50	-91,042.88	21.5%	172,519.23	221,633.50	-49,114.27	77.84%	260,766.00	66%
6960 - Consultants	2,408.75	41,391.67	-38,982.92	5.82%	169,708.75	360,803.03	-191,094.28	47.04%	432,478.04	39%
6961 - Consultant Reimbursements	269.45	50.00	219.45	538.9%	8,578.53	450.00	8,128.53	1,906.34%	600.00	1430%
7000 - Advertising/Marketing Expense	2,659.39	500.00	2,159.39	531.88%	3,883.39	4,400.00	-516.61	88.26%	5,300.00	73%
7500 - Interest Expense (mortgage)	674.35	840.00	-165.65	80.28%	6,819.49	7,560.00	-740.51	90.21%	10,080.00	68%
7800 - Cash (Over)/Short	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
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%
7830 - Prior Year Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
7840 - Miscellaneous Expense	0.00	350.00	-350.00	0.0%	0.00	500.00	-500.00	0.0%	1,000.00	0%

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7930 - Indirect Cost	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0%
9999 - Suspense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	-100%
Total Expense	453,228.98	653,504.96	-200,275.98	69.35%	2,174,265.52	2,501,823.35	-327,557.83	86.91%	3,168,118.24	69%
Net Income	-301,902.78	277,220.88	-579,123.66	-108.9%	489,702.40	-229,775.87	719,478.27	-213.12%	-292,788.24	-167%

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.