

California Association for Bilingual Education
9 Months Actual & 3 Months Forecast
 March 31, 2015

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total Forecast	Budget	Variance	%
Income																
4011 · Membership-Teacher	2,139	637	937	2,904	2,393	1,620	4,777	7,213	1,507	3,792	3,792	3,792	35,503	45,500	-9,997	128%
4012 · Membership Paraprofessional	90	70	20	152	56	155	94	226	156	250	250	250	1,768	3,000	-1,232	170%
4013 · Membership Parent/Community	60	40	40	80	2,440	60	180	300	40	500	500	500	4,740	6,000	-1,260	127%
4014 · Membership Student	30		30	30	180	60				200	200	200	930	2,400	-1,470	258%
4016 · Membership-Inst/Org/Commercial		500		500		500	1,000			300	300	300	3,400	3,600	-200	106%
4017 · Membership Administrator	894	918	1,099	2,037	885	533	2,063	2,423	1,154	1,200	1,200	1,200	15,604	14,400	1,204	92%
4018 · Membership Retired Teacher	120	160		240	200	40	120	40		154	154	154	1,382	1,850	-468	134%
4020 · Fees Registration			33,259	118,630	126,823	464,230	263,049	607,008	55,851	14,792	88,606	93,723	1,865,970	1,404,000	461,970	75%
4021 · Fees-Exhibitors			2,925	13,750	1,500	10,975	3,675	4,400	1,000		1,750		39,975	59,100	-19,125	148%
4022 · Fees-Career Fair						400		1,100					1,500	4,400	-2,900	293%
4023 · Fees-Meals							3,380	4,210	100				7,690	1,000	6,690	13%
4024 · Presenter Fees Annual				11,525	3,600	5,975	9,985	400		-250			31,235	16,000	15,235	51%
4029 · Shipping Cost			70		28	43	45						186		186	100%
4030 · Publications / Books	336		3,997	-340	18	149	840	108	-116		258	250	5,500	5,500		100%
4031 · Promotional Items					207		171	500			7,122		8,000	8,000	-0	100%
4040 · Sponsors				2,000	2,500		15,655	13,550	7,600				41,305	65,000	-23,695	157%
4041 · Other Contributions	50	1	3	45	151				25				275	250	25	91%
4042 · Other-Advertising	240	245	290	2,100		1,000	1,550	558					5,983	2,000	3,983	33%
4043 · Government Grant	28,406	43,077	65,885	40,101	50,697	75,617	43,906	61,073	59,808	37,018	63,504	63,504	632,595	647,680	-15,085	102%
4044 · Ticket Sales						100	5,865	7,185	17,750	555			31,455		31,455	100%
4045 · Other School Visits							250						250	3,000	-2,750	1200%
4046 · Hotel Rebates									647			39,690	40,337	25,000	15,337	62%
4047 · Mailing Lists			55					44					99		99	100%
4048 · Dues & Subscription Income	14										80	83	177	1,000	-823	564%
4900 · Interest-Savings, Short-term CD	47	36	23									2,500	2,605	5,000	-2,395	192%
4920 · Fundraising Income								500					500	5,000	-4,500	1000%
4921 · Grant Income							85,900						85,900	125,000	-39,100	146%
4930 · Contract Income			28,905	52,725	11,850	17,750	73,125	24,438	4,350	10,587	70,500	65,125	359,355	399,825	-40,471	111%
4931 · Translation Services Income																
4990 · Other Income	2	-95						21,500	5,085			925	27,417	35,925	-8,508	131%
Total Income	32,427	45,588	137,538	246,479	203,528	579,206	515,629	756,774	154,955	69,098	238,216	272,196	3,251,635	2,889,430	362,205	13%
Cost of Goods Sold																
5010 · COGS - Promotional Items								4,483	4,496				8,979	12,750	3,771	142%
5300 · Purchases/Membership														1,350	1,350	100%
Total COGS								4,483	4,496				8,979	14,100	14,100	157%
Gross Profit	32,427	45,588	137,538	246,479	203,528	579,206	515,629	752,291	150,459	69,098	238,216	272,196	3,242,655	2,875,330	348,105	89%
Expense																
6000 · Payroll Expenses	71,949	74,789	84,441	96,713	85,775	97,871	85,281	103,593	106,100	100,361	102,589	102,589	1,112,051	1,088,080	-23,971	-2%
6170 · Vacation Expense	1,036	-729	3,419	5,129	2,568	1,974	3,419	4,688	1,978				23,481	20,967	-2,514	100%
6008 · Bonus Expense												27,728	27,728	28,642	914	3%
6010 · Temporary Help									8,249				8,249	8,000	-249	-3%
6110 · Payroll Taxes	5,491	5,731	6,069	6,318	6,343	7,213	11,558	12,115	9,174	8,528	8,070	8,070	94,680	92,020	-2,660	-3%
6120 · Workers Comp	1,368	1,368	1,368	687	1,368	1,368	1,368	1,368	1,368	1,534	1,536	1,536	14,871	18,533	3,662	20%

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6130 · Dental Insurance	477	1,181	711	1,602	812	-1,520	812	550	1,335	976	699	699	8,333	8,387	54	1%
6140 · Medical Insurance	5,236	5,050	3,394	4,284	4,498	4,498	-8,086	4,760	4,498	4,079	4,079	4,079	40,370	47,860	7,490	16%
6150 · Employee Life Insurance	162	680	152	152	152	152	152	152	152	246	246	246	2,644	2,948	304	10%
6155 · Retirement Plan	1,423	1,331	1,361	1,310	1,310	1,075	1,310	1,310	1,965	1,367	1,367	1,367	16,498	10,353	-6,145	-59%
6200 · Rent Expense												250	250	250		
6210 · Phone Expense	301	1,628	1,855	1,815	1,852	1,976	2,052	2,262	2,054	2,202	2,642	3,149	23,787	57,205	33,418	58%
6220 · Electricity Expense	1,419	1,790	1,632	1,592	892	742	622	722	769	725	1,115	1,115	13,135	13,375	240	2%
6221 · Disposal Expense	128	255		128	128	128	128	128	128	132	147	147	1,575	1,760	185	11%
6222 · Gas Expense				2		11	52	86	63	36	36	168	454	558	104	19%
6223 · Janitorial Expense	500		1,000	240	500	500	1,180		500	1,000	750	750	6,920	9,300	2,380	26%
6224 · Security (Alarm) Expense	210			70	70	70	70	70	70	70	70	70	840	1,375	535	39%
6230 · Insurance Expense	808	808	808	2,220			2,841	705	-709	814	1,052	1,052	10,398	12,620	2,222	18%
6240 · Water Expense	81	33	282	206	32	67	93	164	148	186	138	588	2,020	2,100	80	4%
6250 · Tax & Licenses	358			783	83		783	4,120	105	375	375	375	7,356	5,800	-1,556	-27%
6260 · Sales Tax Expense										599	160		759	3,160	2,401	76%
6300 · Postage	220		57		3				8	3,054	160	385	3,887	3,290	-597	-18%
6301 · Postage Freight Shipping										2,363			2,363	1,500	-863	-58%
6302 · Postage UPS	116	168	154	247	911	27	936	215	188	451	190	459	4,063		-4,063	100%
6303 · Postage Bulk Mail				5,000									5,000	3,275	-1,725	-53%
6304 · Postage FedEx		155	35	240	2,271	472	98	49	219	167	175	308	4,190	1,750	-2,440	-139%
6310 · Office Supplies Expense	271	2,163	2,162	2,685	528	1,276	2,725	4,599	922	4,674	850	5,725	28,580	22,025	-6,555	-30%
6330 · Equipment Maint & Repairs		333	167	167	167	167	167	167	167	125	125	125	1,875	7,700	5,825	76%
6331 · Bldg. Maintenance & Repairs	250	575		285	6,098	788	825			150	425	425	9,820	5,101	-4,719	-93%
6340 · Equipment Rental Expense	1,585	690	4,210	4,779	2,515	6,722	5,842	3,650	4,600	10,067	3,450	9,624	57,733	85,750	28,017	33%
6350 · Small Equipment Purchases																
6351 · Small Equipment Purchases-Hardware			46	54	949						25,130	130	26,310	45,956	19,646	43%
6352 · Small Equipment Purchases-Software			12,000	1,242				3,719					16,961	5,640	-11,321	-201%
6353 · Small Equipment Purchases-Other			1,325					8,059	1,826				11,210	500	-10,710	-2142%
6400 · Activity Supplies		113		664		-113		23,643	9,236			1,265	34,808	29,770	-5,038	-17%
6401 · Activity Supplies Region 1							118					1,082	1,200	1,200		
6402 · Activity Supplies Region 2		200		326	123					1,643			2,291	1,200	-1,091	-91%
6403 · Activity Supplies Region 3						34						1,166	1,200	1,200	-0	0%
6404 · Activity Supplies Region 4												1,200	1,200	1,200		
6405 · Activity Supplies Region 5				133								1,067	1,200	1,200	-0	0%
6410 · Decorations									658			200	858	2,200	1,342	61%
6420 · Education/Prof. Materials					82							225	307	225	-82	-36%
6430 · Awards & Gifts		65	563		959	646	274	1,589	924	2,273	300	2,500	10,092	13,900	3,808	27%
6440 · Reprographics	91	1,205	3,329	6,284	2,673	231	7,678	26,725	6,268	6,701	4,051	10,065	75,301	76,920	1,619	2%
6450 · Facility Rental	500	3,700	5,664	-5,031	6,453					2,500	2,700	1,924	18,410	12,700	-5,710	-45%
6501 · Depreciation Expense	2,527	2,527	2,527	2,734	2,579	2,579	88	2,579	2,579	2,583	2,583	2,583	28,469	31,000	2,531	8%
6600 · Seminars & Education Expense			625		605			3,000		417	917	767	6,331	5,850	-481	-8%
6610 · Dues & Subscriptions Expense	-167	859	-98	182	188	808	-14		-56	738		1,520	3,961	12,570	8,609	68%
6700 · Speaker Fees				1,600		500		18,450		4,000	5,000	500	30,050	42,100	12,050	29%
6710 · Speaker Travel Costs								2,176	1,819	2,190	300	1,000	7,485	2,900	-4,585	-158%

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6720 · Chapter Rebates												7,500	7,500	8,900	1,400	16%
6730 · Scholarships								13,600					13,600	16,000	2,400	15%
6740 · Donations & Contributions			300		2,875			200					3,375	750	-2,625	-350%
6800 · Travel Expense	1,880	2,050	11,980	9,687	11,621	5,790	6,502	7,164	6,885	10,174	6,618	31,625	111,976	111,315	-661	-1%
6810 · Meals Expense	12	551	366	1,487	1,359	957	1,353	6,308	945	1,641	1,455	9,215	25,649	25,215	-434	-2%
6820 · Conference Music Show Expense								2,300	3,000	1,600			6,900	4,000	-2,900	-73%
6840 · Food Catering Service	1,432		5,195	14,350	18,135	-903			66,233	17,997	22,500	15,779	160,717	198,050	37,333	19%
6850 · Lodging Expense	44		7,805	3,400	3,143	2,142	1,486	36,126	170,610	5,078	146,525	18,416	394,776	90,860	-303,916	-334%
6900 · Legal Expense		1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	3,200	19,200	21,000	1,800	9%
6910 · Accounting Expense	16,450	6,250	6,250	6,250	14,750	6,250	14,180	7,150	6,250	6,250	6,250		96,280	98,890	2,610	3%
6920 · Bank Charges	508	476	540	528	551	1,073				458	458	458	5,050	5,500	450	8%
6921 · Credit Card Charge Fees	151	204	118	281	2,911	2,532	62	90	2				6,350	25,000	18,650	75%
6950 · Other-Services	729	20,566	33,214	3,220	12,200	27,121	11,606	38,929	24,935	51,320	25,228	39,620	288,687	260,766	-27,921	-11%
6960 · Consultants	12,200	7,200	12,300	16,500	29,500	28,500	31,250	29,850	2,409	34,291	19,000	28,000	251,000	432,478	181,478	42%
6961 · Consultant Reimbursements				3,382	1,784	942	915	1,286	269	1,067	400	572	10,618	600	-10,018	-1670%
7000 · Advertising/Marketing Expense		524	575	125					2,659	-66		900	4,717	5,300	583	11%
7500 · Interest Expense (mortgage)	840	820	799	779	758	737	717	696	674	653	633	613	8,718	10,080	1,362	14%
7820 · Bad Debt Expense				2,378									2,378		-2,378	100%
7840 · Miscellaneous Expense														1,000	1,000	100%
Total Expense	130,583	146,910	220,303	208,810	234,675	207,121	191,922	380,713	452,406	299,389	402,094	354,121	3,229,046	3,167,618	-61,429	-2%
Net Income	-98,156	-101,321	-82,765	37,669	-31,147	372,084	323,708	371,579	-301,947	-230,291	-163,878	-81,925	13,609	-292,288	305,896	105%
Cumulative	-98,156	-199,477	-282,243	-244,574	-275,721	96,363	420,071	791,649	489,702	259,411	95,533	13,609				

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.