

California Association for Bilingual Education
Additional Expenses for FY 14-15 Budget

Updated: 9/3/2014

	<u>Amount</u>	<u>Total</u>
Salaries		
Vacation Payout	20,000	
Bonus	27,700	
Merit Increase for three staff	5,500	
COLA—2%	17,600	
New position		
Administrative Manager	55,000	
IT Web and graphics	7,500	
PDS Marketing Assistant	15,600	
2 Annual Conference PT	31,200	
Sub-total		180,100
Upgraded technology for HQ	25,800	25,800
Consultant Fees:		
Strategic Plan Consultants	40,000	
Evaluation of Staff Compensation	2,500	
Educational Consultant position	50,000	
Sub-total		92,500
Additional items added to FY14-15		
Increase in conference revenue and increase in personnel costs, anniversary supplies, PDS travel expense, translation fees and travel expense for BOD and JDA.		
Sub-total		(12,900)
Total		<u>\$ 285,500</u>

Submitted 1st Draft to the Board on 6/28/2014

Projected surplus for FY 13-14 (Updated 6/25/2014)	\$ 470,380
Budgeted deficit in FY 14-15 due to new expenses *	(\$252,130)
Reserves	<u>\$ 218,250</u>

9/3/2014

Projected surplus for FY 13-14 (updated 8/27/2014)	\$ 498,207
Budgeted deficit in FY 14-15 due to new expenses *	(\$262,188)
Reserves	<u>\$ 236,019</u>

Three summary comments:

1. Staff compensation—systematize our evaluation and compensation system.
2. Infrastructure of CABA—has some holes. CEO's role should be the keeper of the strategic plan, yes to administrative manager, be specific on what Jan's role needs to be. We need to minimally bring on someone with educational expertise.
3. Strategic plan is a priority.

* Excludes non-cash depreciation expense of \$31K.

California Association for Bilingual Education
 FY 2014 - 15 Proposed Budget

	01 Head quarters	02 Board/ Committee Meetings	03 Presidents Budget	05 IT	10 - General Membershi p	11 Chapter Activities	13 Lang. Magazine & A. Eduator	19 JDA-Annual Conference	20 Annual Conference	TOTAL PDS	TOTAL Regional conf.	45 2Way Cabe	60 Books/ Cassettes	70 Teacher ships	80 Advocacy/ Legislative	81 Public Relations	83 i3 Grant	95 2 Inspire	Project	FY 14-15 Proposed Budget Total	FY 13 Budget
Income																					
4011 · Membership-Teacher	0	0	0	0	45,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,500	45,456
4012 · Membership Paraprofessional	0	0	0	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000
4013 · Membership Parent/Community	0	0	0	0	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,000	6,000
4014 · Membership Student	0	0	0	0	2,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,400	2,400
4016 · Membership-Inst/Org/Commercial	0	0	0	0	3,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,600	3,600
4017 · Membership Administrator	0	0	0	0	14,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,400	14,400
4018 · Membership Retired Teacher	0	0	0	0	1,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,850	1,848
4020 · Fees Registration	0	0	0	0	0	0	0	0	1,245,000	42,000	117,000	0	0	0	0	0	0	0	0	1,404,000	1,408,375
4021 · Fees-Exhibitors	0	0	0	0	0	0	0	0	56,200	0	2,900	0	0	0	0	0	0	0	0	59,100	57,750
4022 · Fees-Career Fair	0	0	0	0	0	0	0	0	4,400	0	0	0	0	0	0	0	0	0	0	4,400	4,400
4023 · Fees-Meals	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000	0
4024 · Presenter Fees Annual	0	0	0	0	0	0	0	0	16,000	0	0	0	0	0	0	0	0	0	0	16,000	16,000
4030 · Publications / Books	0	0	0	0	0	0	0	0	0	0	0	0	5,500	0	0	0	0	0	0	5,500	9,000
4031 · Promotional Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	8,004
4040 · Sponsors	0	0	0	0	0	0	0	0	65,000	0	0	0	0	0	0	0	0	0	0	65,000	65,000
4041 · Other Contributions	0	0	0	0	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	250	840
4042 · Other-Advertising	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	0	0	0	0	2,000	4,500
4043 · Government Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	647,680	0	0	647,680	582,774
4045 · Other School Visits	0	0	0	0	0	0	0	0	3,000	0	0	0	0	0	0	0	0	0	0	3,000	0
4046 · Hotel Rebates	0	0	0	0	0	0	0	0	25,000	0	0	0	0	0	0	0	0	0	0	25,000	25,000
4047 · Mailing Lists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300
4048 · Dues & Subscription Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0
4900 · Interest-Savings, Short-term CD	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	6,516
4920 · Fundraising Income	0	0	0	0	0	0	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000	8,000
4921 · Grant Income	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000	0	125,000	327,600
4930 · Contract Income	0	0	0	0	0	0	0	0	0	249,825	0	0	0	0	0	0	0	150,000	0	399,825	140,000
4990 · Other Income	2,500	750	0	0	0	0	0	0	32,500	0	0	0	175	0	0	0	0	0	0	35,925	38,610
Total Income	57,500	750	0	0	77,000	0	0	0	1,455,100	291,825	119,900	0	5,675	0	0	0	647,680	225,000	0	2,889,430	2,779,373
Cost of Goods Sold																					
5010 · COGS - Promotional Items	0	0	0	0	0	0	0	0	0	0	0	0	5,250	0	0	0	0	0	0	12,750	5,616
5300 · Purchases/Membership	0	0	0	0	0	1,000	0	0	0	0	0	0	350	0	0	0	0	0	0	1,350	0
Total COGS	0	0	0	0	0	1,000	0	0	0	0	0	0	5,600	0	0	0	0	0	0	14,100	5,616
Gross Profit	57,500	750	0	0	77,000	-1,000	0	0	1,455,100	291,825	119,900	0	75	0	0	0	647,680	225,000	0	2,875,330	2,773,757
Expense																					
6000 · Payroll Expenses	478,859	0	0	0	0	0	0	0	178,132	15,600	0	0	0	0	0	0	336,342	128,756	0	1,137,689	918,914
6005 · Salaries Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,000
6008 · Bonus Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,728
6010 · Temporary Help	0	0	0	0	5,000	0	0	0	3,000	0	0	0	0	0	0	0	0	0	0	8,000	14,820
6110 · Payroll Taxes	38,562	0	0	0	428	0	0	0	14,320	1,256	0	0	0	0	0	0	27,085	10,369	0	92,020	82,100
6120 · Workers Comp	7,766	0	0	0	0	0	0	0	2,970	253	0	0	0	0	0	0	5,455	2,088	0	18,533	12,840
6130 · Dental Insurance	4,002	0	0	0	0	0	0	0	1,169	0	0	0	0	0	0	0	2,866	350	0	8,387	11,016

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6140 · Medical Insurance	24,107	0	0	0	0	0	0	0	6,671	0	0	0	0	0	0	0	15,085	1,997		47,860	68,886
6150 · Employee Life Insurance	1,478	0	0	0	0	0	0	0	494	0	0	0	0	0	0	0	896	80		2,948	2,040
6155 · Retirement Plan	4,750	0	0	0	0	0	0	0	1,588	0	0	0	0	0	0	0	3,539	475		10,353	19,160
6200 · Rent Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	250		250	0
6210 · Phone Expense	21,000	60	0	4,740	0	0	0	0	25,000	0	0	0	0	0	45	100	2,520	3,500		57,205	65,980
6220 · Electricity Expense	10,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000		13,375	9,840
6221 · Disposal Expense	1,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	180		1,760	1,512
6222 · Gas Expense	426	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132		558	420
6223 · Janitorial Expense	6,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000		9,300	6,000
6224 · Security (Alarm) Expense	1,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		1,375	1,344
6230 · Insurance Expense	12,620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		12,620	10,452
6240 · Water Expense	1,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	450		2,100	1,452
6250 · Tax & Licenses	4,500	0	0	0	0	0	0	0	0	0	0	1,300	0	0	0	0	0	0		5,800	4,400
6260 · Sales Tax Expense	3,000	0	0	0	160	0	0	0	0	0	0	0	0	0	0	0	0	0		3,160	1,836
6300 · Postage	1,500	50	40	0	110	25	0	0	500	0	300	0	85	0	0	60	420	200		3,290	14,184
6301 · Postage Freight Shipping	0	0	0	0	0	0	0	0	0	0	1,500	0	0	0	0	0	0	0		1,500	5,088
6302 · Postage UPS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	1,140
6303 · Postage Bulk Mail	275	0	0	0	0	0	0	0	3,000	0	0	0	0	0	0	0	0	0		3,275	0
6304 · Postage FedEx	650	0	0	0	0	0	0	0	750	0	0	0	350	0	0	0	0	0		1,750	1,212
6310 · Office Supplies Expense	9,530	540	40	0	110	100	0	500	3,500	0	225	100	0	0	0	0	2,880	4,500		22,025	32,500
6330 · Maint & Repairs Equipment	3,500	0	0	4,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0		7,700	1,560
6331 · Maintenance & Repairs Building	5,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		5,101	6,000
6340 · Equipment Rental Expense	15,350	0	300	0	0	0	0	0	60,000	800	6,300	0	0	0	0	0	0	3,000		85,750	104,684
6350 · Small Equipment Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
6351 · Small Equipment Purchases-Hardware	0	0	0	34,400	0	0	0	0	10,000	0	0	0	0	0	0	0	1,556	0		45,956	0
6352 · Small Equipment Purchases-Software	0	0	0	5,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0		5,640	0
6353 · Small Equipment Purchases-Other	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	0	0	0		500	0
6400 · Activity Supplies	140	330	0	0	0	0	0	0	20,000	0	0	0	8,250	0	0	50	0	1,000		29,770	11,470
6401 · Activity Supplies Region 1	0	0	0	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0		1,200	1,200
6402 · Activity Supplies Region 2	0	0	0	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0		1,200	1,200
6403 · Activity Supplies Region 3	0	0	0	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0		1,200	1,200
6404 · Activity Supplies Region 4	0	0	0	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0		1,200	1,200
6405 · Activity Supplies Region 5	0	0	0	0	0	1,200	0	0	0	0	0	0	0	0	0	0	0	0		1,200	1,200
6410 · Decorations	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	0	0	200		2,200	444
6420 · Education/Prof. Materials	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0		225	0
6430 · Awards & Gifts	1,000	500	0	0	0	0	0	0	10,000	0	400	0	0	0	0	0	0	2,000		13,900	14,860
6440 · Reprographics	17,500	340	170	0	150	0	8,000	0	30,000	1,200	25	0	0	0	75	500	12,960	6,000		76,920	68,140
6450 · Facility Rental	0	0	0	0	0	0	0	0	0	500	12,200	0	0	0	0	0	0	0		12,700	16,781
6501 · Depreciation Expense	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		31,000	26,448
6600 · Seminars & Education Expense	5,000	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	350		5,850	5,720
6610 · Dues & Subscriptions Expense	200	0	0	150	8,000	0	1,920	0	0	0	0	0	0	0	0	1,500	0	0		12,570	2,940
6700 · Speaker Fees	0	0	0	0	0	0	0	0	20,000	19,600	2,500	0	0	0	0	0	0	0		42,100	121,100

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6710 · Speaker Travel Costs	0	0	0	0	0	0	0	0	2,000	0	900	0	0	0	0	0	0	0	0	2,900	900
6720 · Chapter Rebates	0	0	0	0	0	8,900	0	0	0	0	0	0	0	0	0	0	0	0	0	8,900	8,900
6730 · Scholarships	0	0	0	0	0	0	0	0	6,000	0	0	0	0	10,000	0	0	0	0	0	16,000	15,924
6740 · Donations & Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	750	0	0	0	750	1,200
6800 · Travel Expense	6,750	9,000	2,500	0	0	440	0	6,000	10,000	0	4,800	500	0	0	1,500	5,000	49,825	15,000	0	111,315	74,900
6810 · Meals Expense	1,500	8,075	450	0	0	240	0	0	6,500	2,500	2,100	400	0	0	225	1,225	0	2,000	0	25,215	22,208
6820 · Conference Music Show Expense	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	0	0	0	0	0	4,000	4,000
6840 · Food Catering Service	0	0	0	0	0	0	0	0	139,000	10,000	49,050	0	0	0	0	0	0	0	0	198,050	188,218
6850 · Lodging Expense	0	7,500	2,000	0	0	175	0	5,000	60,000	3,000	5,285	0	0	0	1,500	2,700	2,100	2,500	0	91,760	81,956
6900 · Legal Expense	21,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,000	19,200
6910 · Accounting Expense	98,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98,890	22,920
6920 · Bank Charges	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500	2,700
6921 · Credit Card Charge Fees	0	0	0	0	0	0	0	0	25,000	0	0	0	0	0	0	0	0	0	0	25,000	22,000
6950 · Other-Services	28,900	43,250	0	0	0	0	0	0	100,000	19,050	75	1,966	3,025	0	0	0	44,500	20,000	0	260,766	321,804
6960 · Consultants	129,200	0	0	7,500	0	0	0	0	3,500	142,278	0	0	0	0	60,000	0	90,000	0	0	432,478	124,800
6961 · Consultant Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	0	0	0	600	0
7000 · Advertising Expense	0	0	0	0	0	0	0	0	2,000	1,800	0	0	0	0	0	1,500	0	0	0	5,300	3,456
7500 · Interest Expense (mortgage)	10,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,080	13,380
7800 · Cash (Over)/Short	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,000
7840 · Miscellaneous Expense	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000	52,280
7930 · Indirect Cost	-47,973	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,973	0	0	0	0
Total Expense	966,942	69,645	6,000	56,630	14,183	15,880	9,920	11,500	752,595	217,837	85,660	4,266	11,710	10,000	63,945	13,385	646,004	211,376	0	3,168,518	2,769,757
Net Income	-909,442	-68,895	-6,000	-56,630	62,818	-16,880	-9,920	-11,500	702,505	73,988	34,240	-4,266	-11,635	-10,000	-63,945	-13,385	1,676	13,624	0	-293,188	0