

# California Association for Bilingual Education

FY 2018 - 2019

Forecast (10 mos. Actual & 2 mos forecast) vs Annual Budget

Board Meeting on 06/21/2019

Updated: June 13, 2019

	FY18-19 Board Approved Budget	10 mos. Actual	2 mos. Forecast	10 mos actual & 2 mos frcst	Variance	%
<b>Income</b>						
Membership	78,330	53,356	21,564	74,919	-3,411	96%
Annual/Regional Conferences Fees	3,055,846	3,677,656	120,110	3,797,765	741,919	124%
Sponsorships	151,250	116,130	42,620	158,750	7,500	105%
Books/Promotion Items	20,242	26,508	378	26,886	6,644	133%
Federal Grant	667,612	444,965	142,109	587,074	-80,538	88%
Other Grant Income	480,000	50,000	53,000	103,000	-377,000	21%
Contract Income	1,268,000	988,608	467,694	1,456,302	188,302	115%
Interest Income	100	44	100	144	44	144%
Other Income	500		500	500		100%
<b>Total Income</b>	<b>5,721,880</b>	<b>5,357,266</b>	<b>848,074</b>	<b>6,205,340</b>	<b>483,460</b>	<b>108%</b>
<b>Cost of Goods Sold</b>						
COGS - Promotional Items	14,365	17,505	-46	17,459	3,094	122%
<b>Total COGS</b>	<b>14,365</b>	<b>17,505</b>	<b>-46</b>	<b>17,459</b>	<b>3,094</b>	<b>122%</b>
<b>Gross Profit</b>	<b>5,707,515</b>	<b>5,339,761</b>	<b>848,120</b>	<b>6,187,881</b>	<b>480,366</b>	<b>108%</b>
<b>Expense</b>						
Personnel Costs	2,440,021	1,841,381	567,793	2,409,174	-30,847	99%
Operating costs	444,149	331,686	86,218	417,904	-26,245	94%
Office Furn./Comp. Hardware/ Software	44,650	29,816	19,294	49,110	4,460	110%
Direct Program Costs	1,558,130	1,416,033	352,590	1,768,623	210,493	114%
Consultants/Outside Services	1,060,422	835,491	361,425	1,196,916	136,494	113%
Interest Expense	113,639	94,685	18,899	113,584	-55	100%
Credit Card Charge/Bank Fees	45,674	51,678	4,460	56,138	10,464	123%
Other Costs	830	971	28	999	169	120%
<b>Total Expense</b>	<b>5,707,515</b>	<b>4,601,741</b>	<b>1,410,706</b>	<b>6,012,447</b>	<b>304,932</b>	<b>105%</b>
<b>Net Income</b>	<b>-0</b>	<b>738,020</b>	<b>-562,586</b>	<b>175,434</b>	<b>175,434</b>	<b>100%</b>

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	FY18-19 Board Approved Budget	10 mos actual & 2 mos frcst	Variance	Explanation
<b>Income</b>				
4011 · Membership-Teacher	56,129	48,967	-7,163	
4012 · Membership Paraprofessional	2,180	2,469	289	
4013 · Membership Parent/Community	2,497	1,957	-540	
4014 · Membership Student	1,103	963	-140	
4016 · Membership-Inst/Org/Commercial	2,292	3,292	1,000	
4017 · Membership Administrator	12,874	16,257	3,383	
4018 · Membership Retired Teacher	1,255	1,015	-240	
4019 · Half Day & 2 Days Institutes	35,000	31,125	-3,875	
4020 · Fees Registration	2,712,760	3,397,323	684,563	Increase Annual Conf. Registration fees
4021 · Fees-Exhibitors	121,300	208,293	86,993	Increase Annual Conf. Exhibitors
4022 · Fees-Career Fair		1,350	1,350	
4023 · Fees-Meals		7,224	7,224	
4024 · Presenter Fees Annual	37,500	11,900	-25,600	
4025 · Award Luncheon	36,000	30,205	-5,795	
4026 · Seal of Excellence	45,000	40,200	-4,800	
4027 · Admin. Leadership Symposium	6,000	7,800	1,800	
4029 · Shipping Cost	8,030	17,177	9,146	
4030 · Publications / Books	3,242	3,203	-39	
4031 · Promotional Items	17,000	23,683	6,683	
4032 · Auxiliary Materials				
4040 · Sponsors	151,250	158,750	7,500	
4041 · Other Contributions	860	625	-235	
4042 · Other-Advertising	10,945	1,292	-9,652	
4043 · Government Grant	667,612	587,074	-80,537	Under budgeted NPD Grant
4044 · Ticket Sales	2,000	400	-1,600	
4045 · Other School Visits	7,500	8,870	1,370	
4046 · Hotel Rebates	30,000	30,000		
4047 · Mailing Lists	700	1,750	1,050	
4048 · Dues & Subscription Income	2,250	2,231	-19	
4900 · Interest-Savings, Short-term CD	100	144	44	
4901 · Partnership Funds				
4910 · Prior Year Income				
4920 · Fundraising Income	500	500		
4921 · Grant Income	480,000	103,000	-377,000	Removed Sobrato \$375K due to this amount was recorded in FY17-
4930 · Contract Income	1,268,000	1,456,302	188,302	Increase PDS contracts
<b>Total Income</b>	<b>5,721,879</b>	<b>6,205,340</b>	<b>483,462</b>	
<b>Cost of Goods Sold</b>				
5010 · COGS - Promotional Items	14,365	17,459	3,094	
<b>Total COGS</b>	<b>14,365</b>	<b>17,459</b>	<b>3,094</b>	
<b>Gross Profit</b>	<b>5,707,514</b>	<b>6,187,881</b>	<b>-480,367</b>	
<b>Expense</b>				
6000 · Payroll Expenses	1,931,411	1,946,631	15,221	Offset with the OT below
6006 · Salaries - OT	40,500		-40,500	
6008 · Bonus Expense	53,954	52,304	-1,650	

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6010 · Temporary Help	10,000	40,371	30,371	Use temp serives for web services, IT, and Acct. support
6110 · Payroll Taxes	168,147	159,375	-8,772	
6120 · Workers Comp	15,194	12,237	-2,957	
6130 · Dental Insurance	22,285	19,904	-2,380	
6140 · Medical Insurance	124,591	119,641	-4,949	
6150 · Employee Life Insurance	3,039	3,678	639	
6155 · Retirement Plan	70,905	55,032	-15,873	
6200 · Mortgage payment				
6210 · Phone Expense	63,498	65,170	1,671	
6220 · Electricity Expense	30,000	24,536	-5,464	
6221 · Disposal Expense	3,180	2,005	-1,175	
6222 · Gas Expense	620	120	-500	
6223 · Janitorial Expense	10,200	9,618	-582	
6224 · Security (Alarm) Expense	11,000	9,765	-1,235	
6230 · Insurance Expense	30,500	27,167	-3,333	
6240 · Water Expense	5,250	3,316	-1,934	
6250 · Tax & Licenses	37,260	11,670	-25,590	
6300 · Postage	5,400	3,854	-1,545	
6301 · Postage Freight Shipping	1,529	3,875	2,345	
6302 · Postage UPS	8,460	8,206	-254	
6303 · Postage Bulk Mail	650	988	338	
6304 · Postage FedEx	4,529	2,878	-1,650	
6310 · Office Supplies Expense	31,323	31,575	251	
6330 · Equipment Maint & Repairs	2,000	2,620	620	
6331 · Bldg. Maintenance & Repairs	10,000	9,863	-137	
6340 · Equipment Rental Expense	188,750	200,677	11,927	Annual Conference
6351 · Small Equipment Purchases-Hardware	18,500	19,299	800	
6352 · Small Equipment Purchases-Software	17,950	25,595	7,645	QB & Add'l Fanatical Client Support
6353 · Small Equipment Purchases-Other	3,699	2,304	-1,395	
6360 · Office Furniture Purchases	4,500	1,911	-2,589	
6400 · Activity Supplies	51,992	68,577	16,585	Annual Conference
6401 · Activity Supplies Region 1	1,200	350	-850	
6402 · Activity Supplies Region 2	1,200	350	-850	
6403 · Activity Supplies Region 3	1,200	700	-500	
6404 · Activity Supplies Region 4	1,200	550	-650	
6405 · Activity Supplies Region 5	1,200	800	-400	
6410 · Decorations	1,500	2,425	925	
6420 · Education/Prof. Materials	2,650	11,499	8,849	Books and materials for Sobrato & ProjectBEST
6430 · Awards & Gifts	24,978	14,450	-10,528	
6440 · Reprographics	84,941	102,446	17,505	Annual Conference
6450 · Facility Rental	93,900	124,279	30,379	Annual Conference
6501 · Depreciation Expense	136,632	141,791	5,159	
6600 · Seminars & Education Expense	37,986	35,310	-2,676	
6610 · Dues & Subscriptions Expense	5,949	7,214	1,265	
6700 · Speaker Fees	46,000	53,500	7,500	DLI & Project GLAD
6710 · Speaker Travel Costs	11,175	4,681	-6,494	

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6720 · Chapter Rebates	18,500	21,102	2,602	
6730 · Scholarships	28,000	22,075	-5,925	
6740 · Donations & Contributions	4,000	14,100	10,100	Board approved donation to Calif. Together in Sept. meeting
6800 · Travel Expense	166,251	182,969	16,718	Annual Conf.
6810 · Meals Expense	40,805	58,647	17,842	G&A, PDS, and P2I
6820 · Conference Music Show Expense	6,000	3,900	-2,100	
6840 · Food Catering Service	589,922	639,338	49,416	Board, SAC, Bakersfield, & Monterey
6850 · Lodging Expense	193,699	253,070	59,370	G & A
6900 · Legal Expense	21,600	21,600		
6910 · Accounting & Audit Expense	154,912	155,646	734	
6920 · Bank Charges	12,499	10,633	-1,867	
6921 · Credit Card Charge Fees	32,674	45,505	12,831	Due to increase in registration
6950 · Other-Services	483,082	415,351	-67,731	Offse by below consultants
6960 · Consultants	365,056	562,151	197,095	PDS & NPD
6961 · Consultant Reimbursements	36,269	42,167	5,899	PDS
7000 · Advertising/Marketing Expense	7,250	4,500	-2,750	
7500 · Interest Expense (mortgage)	113,639	113,584	-55	
7840 · Miscellaneous Expense	830	999	169	DLI & Project GLAD
<b>Total Expense</b>	<b>5,707,514</b>	<b>6,012,447</b>	<b>304,933</b>	
<b>Net Income</b>	<b>-0</b>	<b>175,434</b>	<b>175,434</b>	