

**California Association for Bilingual Education
Profit & Loss Budget Performance
September 2018**

Summary

	Current				Year-to-date thru Sept. 30, 2018				Annual Budget	%
	Sep 18	Budget	\$ Over Budget	% of Budget	Jul - Sep 18	YTD Budget	\$ Over Budget	% of Budget		
Income										
4011 · Membership-Teacher	530	292	238	181.46%	1,263	913	350	138.36%	56,129	2.25%
4012 · Membership Paraprofessional	44	8	36	543.75%	56	376	-321	14.76%	2,180	2.55%
4013 · Membership Parent/Community	40	0	40	100.0%	40	180	-140	22.22%	2,497	1.6%
4014 · Membership Student	30	90	-60	33.33%	60	90	-30	66.67%	1,103	5.44%
4016 · Membership-Inst/Org/Commercial	0	0	0	0.0%	500	0	500	100.0%	2,292	21.82%
4017 · Membership Administrator	99	639	-540	15.49%	553	1,009	-456	54.81%	12,874	4.3%
4018 · Membership Retired Teacher	40	40	0	100.0%	40	120	-80	33.33%	1,255	3.19%
4019 · 2 Day Institute fees	0	0	0	0.0%	0	0	0	0.0%	35,000	0.0%
4020 · Fees Registration	31,420	69,200	-37,780	45.41%	321,135	405,035	-83,900	79.29%	2,712,760	11.84%
4021 · Fees-Exhibitors	8,110	34,540	-26,430	23.48%	12,273	43,790	-31,518	28.03%	121,300	10.12%
4023 · Fees-Meals	7,119	0	7,119	100.0%	7,119	0	7,119	100.0%	0	100.0%
4024 · Presenter Fees	0	150	-150	0.0%	0	150	-150	0.0%	37,500	0.0%
4025 · Award Luncheon	0	0	0	0.0%	0	0	0	0.0%	36,000	0.0%
4026 · Seal of Exceclence Banquets	0	0	0	0.0%	0	0	0	0.0%	45,000	0.0%
4027 · Admin. Leadership Symposium	0	0	0	0.0%	0	0	0	0.0%	6,000	0.0%
4029 · Shipping Cost/Processing Fees	43	0	43	100.0%	110	11	99	999.0%	8,031	1.37%
4030 · Publications / Books	0	0	0	0.0%	671	90	581	745.83%	3,242	20.7%
4031 · Promotional Items	70	168	-98	41.61%	680	168	512	405.0%	17,000	4.0%
4040 · Sponsors	0	0	0	0.0%	1,250	1,250	0	100.0%	151,250	0.83%
4041 · Other Contributions	25	0	25	100.0%	50	0	50	100.0%	860	5.81%
4042 · Other-Advertising	180	0	180	100.0%	470	280	190	167.86%	10,945	4.29%
4043 · Government Grant	34,678	45,543	-10,865	76.14%	102,930	158,690	-55,760	64.86%	667,612	15.42%
4044 · Ticket Sales	0	0	0	0.0%	0	0	0	0.0%	2,000	0.0%
4045 · Other School Visits	0	0	0	0.0%	0	0	0	0.0%	7,500	0.0%
4046 · Hotel Rebates	0	0	0	0.0%	0	0	0	0.0%	30,000	0.0%
4047 · Mailing Lists	350	0	350	100.0%	350	0	350	100.0%	700	50.0%
4048 · Dues & Subscription Income	153	140	13	109.61%	335	322	13	103.98%	2,250	14.88%
4900 · Interest Income	0	0	0	0.0%	8	0	8	100.0%	100	8.03%
4920 · Fundraising Income	0	0	0	0.0%	0	0	0	0.0%	500	0.0%
4921 · Grant Income	0	1,000	-1,000	0.0%	0	1,000	-1,000	0.0%	105,000	0.0%
4930 · Contract Income	55,000	37,112	17,888	148.2%	72,500	108,863	-36,363	66.6%	1,268,000	5.72%
4992 · In-Klnd Contribution	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
<i>Contract Income Booked prior year</i>	0	0	0	0.0%	375,000	375,000	0	100.0%	375,000	100.0%
Total Income	137,931	188,922	-50,991	73.01%	897,393	1,097,337	-199,944	81.78%	5,721,880	15.68%
Cost of Goods Sold										
5000 · COGS - Books/Publications	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
5010 · COGS - Promotional Items	70	0	70	100.0%	389	0	389	100.0%	14,365	100.0%
Total COGS	70	0	70	100.0%	389	0	389	100.0%	14,365	2.71%
Gross Profit	137,861	188,922	-51,061	72.97%	897,004	1,097,337	-200,333	81.74%	5,707,515	15.72%
Expense										
6000.1 · Personnel Costs										
6000 · Payroll Expenses	139,262	158,075	-18,813	88.1%	429,919	474,223	-44,304	90.66%	1,931,411	22.26%
6006 · Salary - OT	0	1,873	-1,873	0.0%	0	5,629	-5,629	0.0%	40,500	0.0%
6008 · Bonus Expense	0	0	0	0.0%	0	0	0	0.0%	53,955	0.0%
6010 · Temporary Help	0	0	0	0.0%	0	0	0	0.0%	10,000	0.0%

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6110 · Payroll Taxes	9,121	13,276	-4,155	68.7%	30,582	39,825	-9,243	76.79%	168,150	18.19%
6120 · Workers Comp	745	1,199	-454	62.17%	2,618	3,597	-979	72.78%	15,196	17.23%
6130 · Dental Insurance	1,581	1,759	-178	89.87%	4,410	5,277	-867	83.57%	22,279	19.79%
6140 · Medical Insurance	8,377	9,839	-1,462	85.15%	24,870	29,517	-4,647	84.26%	124,591	19.96%
6142 · Aflac Insurance	141	0	141	100.0%	-393	0	-393	100.0%	0	-100.0%
6150 · Employee Life Insurance	239	241	-2	99.15%	718	729	-11	98.47%	3,034	23.65%
6155 · Retirement Plan	5,748	5,662	85	101.5%	13,141	16,987	-3,846	77.36%	70,905	18.53%
6170 · Vacation Expense	5,982	0	5,982	100.0%	8,506	0	8,506	100.0%	0	100.0%
Total 6000.1 · Personnel Costs	171,196	191,925	-20,729	89.2%	514,371	575,784	-61,413	89.33%	2,440,021	21.08%
6200 · Rent Expense	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
6210 · Phone Expense	2,816	2,756	60	102.17%	8,639	8,705	-66	99.24%	63,498	13.6%
6220 · Electricity Expense	1,316	1,500	-184	87.72%	4,235	4,500	-265	94.1%	30,000	14.12%
6221 · Disposal Expense	138	250	-112	55.19%	414	750	-336	55.19%	3,180	13.02%
6222 · Gas Expense	0	42	-42	0.0%	0	122	-122	0.0%	620	0.0%
6223 · Janitorial Expense	700	750	-50	93.33%	2,100	2,250	-150	93.33%	10,200	20.59%
6224 · Security (Alarm) Expense	270	250	20	108.0%	955	750	205	127.31%	11,000	8.68%
6230 · Insurance Expense	5,271	2,500	2,771	210.85%	10,744	7,500	3,244	143.26%	30,500	35.23%
6240 · Water Expense	300	400	-100	74.92%	768	1,200	-432	63.97%	5,250	14.62%
6250 · Tax/Licenses/Filing Fees	0	0	0	0.0%	4,332	1,500	2,832	288.83%	37,260	11.63%
6300 · Postage	148	0	148	100.0%	235	1,050	-815	22.34%	5,300	4.43%
6301 · Postage Freight Shipping	0	0	0	0.0%	0	230	-230	0.0%	1,630	0.0%
6302 · Postage UPS	183	463	-280	39.62%	1,845	987	858	186.97%	8,460	21.81%
6303 · Postage Bulk Mail	0	0	0	0.0%	0	57	-57	0.0%	650	0.0%
6304 · Postage FedEx	34	888	-854	3.83%	60	1,166	-1,106	5.14%	4,527	1.32%
6305 · Shipping & Handling	0	0	0	0.0%	230	0	230	100.0%	0	100.0%
6310 · Office Supplies Expense	536	958	-422	55.94%	6,853	4,486	2,367	152.76%	31,324	21.88%
6330 · Maint & Repairs Equipment	0	0	0	0.0%	0	0	0	0.0%	2,000	0.0%
6331 · Maintenance & Repairs Building	2,272	1,000	1,272	227.2%	3,886	2,000	1,886	194.3%	10,000	38.86%
6340 · Equipment Rental Expense	2,169	4,808	-2,639	45.12%	5,409	8,000	-2,591	67.61%	188,750	2.87%
6350 · Small Equipment Purchases										
6351 · Hardware	0	0	0	0.0%	0	9,137	-9,137	0.0%	18,500	0.0%
6352 · Software	1,433	2,237	-804	64.05%	2,335	5,087	-2,752	45.9%	17,950	13.01%
6353 · Other Small Equipment Purch	0	18	-18	0.0%	543	18	525	3,015.22%	3,700	14.67%
6350 · Small Equipment Purchases	0	0	0	0.0%	23	0	23	100.0%	0	100.0%
Total 6350 · Small Equipment Purchases	1,433	2,255	-822	63.54%	2,901	14,242	-11,341	20.37%	40,150	7.22%
6360 · Office Furniture Purchases	0	4,500	-4,500	0.0%	579	4,500	-3,921	12.87%	4,500	12.87%
6400 · Activity Supplies	1,705	4,085	-2,380	41.73%	6,812	8,459	-1,647	80.53%	51,992	13.1%
6401 · Activity Supplies Region 1	0	0	0	0.0%	0	350	-350	0.0%	1,200	0.0%
6402 · Activity Supplies Region 2	0	0	0	0.0%	0	350	-350	0.0%	1,200	0.0%
6403 · Activity Supplies Region 3	350	0	350	100.0%	350	350	0	100.0%	1,200	29.17%
6404 · Activity Supplies Region 4	0	0	0	0.0%	0	350	-350	0.0%	1,200	0.0%
6405 · Activity Supplies Region 5	300	0	300	100.0%	300	350	-50	85.71%	1,200	25.0%
6410 · Decorations	492	0	492	100.0%	542	0	542	100.0%	1,500	36.12%
6420 · Education/Prof. Materials	804	500	304	160.76%	914	516	398	177.05%	2,650	34.47%
6430 · Awards & Gifts	230	4,310	-4,080	5.33%	2,345	6,106	-3,761	38.41%	24,978	9.39%
6440 · Reprographics	2,201	5,070	-2,870	43.41%	9,226	9,881	-655	93.37%	84,941	10.86%
6450 · Facility Rental	20,598	11,149	9,449	184.75%	62,792	62,950	-158	99.75%	93,900	66.87%
6501 · Depreciation Expense	11,799	11,386	413	103.63%	35,398	34,158	1,240	103.63%	136,632	25.91%

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	Sep 18	Budget	\$ Over Budget	% of Budget	Jul - Sep 18	YTD Budget	\$ Over Budget	% of Budget	Budget	%
6600 · Seminars & Education Expense	2,741	1,362	1,379	201.23%	11,008	19,337	-8,329	56.93%	37,986	28.98%
6610 · Dues & Subscriptions Expense	91	2,213	-2,122	4.1%	897	2,507	-1,610	35.78%	5,950	15.07%
6700 · Speaker Fees	0	0	0	0.0%	4,000	4,000	0	100.0%	46,000	8.7%
6710 · Speaker Travel Costs	0	0	0	0.0%	0	0	0	0.0%	11,175	0.0%
6720 · Chapter Rebates	0	0	0	0.0%	0	0	0	0.0%	18,500	0.0%
6730 · Scholarships	-375	0	-375	100.0%	3,075	0	3,075	100.0%	28,000	10.98%
6732 · Stipends	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
6740 · Donations & Contributions	10,500	500	10,000	2,100.0%	10,500	500	10,000	2,100.0%	4,000	262.5%
6800 · Travel Expense	11,508	11,694	-186	98.41%	26,387	31,983	-5,596	82.5%	166,251	15.87%
6810 · Meals Expense	3,054	1,999	1,055	152.76%	11,562	8,039	3,523	143.82%	40,803	28.34%
6820 · Conference Music Show Expense	0	0	0	0.0%	0	0	0	0.0%	6,000	0.0%
6840 · Food Catering Service	0	7,766	-7,766	0.0%	95,825	98,863	-3,038	96.93%	589,922	16.24%
6850 · Lodging Expense	9,699	8,784	915	110.42%	42,564	47,344	-4,780	89.9%	193,700	21.97%
6900 · Legal Expense	0	1,800	-1,800	0.0%	3,600	5,400	-1,800	66.67%	21,600	16.67%
6910 · Accounting Expense	5,500	11,146	-5,646	49.35%	27,792	43,441	-15,649	63.98%	154,913	17.94%
6920 · Bank Charges	583	401	182	145.32%	1,912	2,929	-1,017	65.28%	12,500	15.3%
6921 · Credit Card Charge Fees	246	734	-488	33.55%	1,970	2,697	-727	73.06%	33,174	5.94%
6940 · Security Services Annual	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
6950 · Other-Services	11,442	21,142	-9,700	54.12%	27,562	86,525	-58,963	31.85%	482,583	5.71%
6960 · Consultants	23,875	39,913	-16,038	59.82%	125,439	111,289	14,150	112.72%	365,056	34.36%
6961 · Consultant Reimbursements	1,947	1,421	526	137.03%	13,184	13,194	-10	99.92%	36,270	36.35%
7000 · Advertising/Marketing Expense	250	500	-250	50.0%	250	1,500	-1,250	16.67%	7,250	3.45%
7500 · Interest Expense (mortgage)	9,407	9,746	-339	96.52%	28,923	28,957	-34	99.88%	113,639	25.45%
7840 · Miscellaneous Expense	0	0	0	0.0%	861	830	31	103.77%	830	103.77%
7930 · Indirect Cost	0	0	0	0.0%	0	5	-5	0.0%	0	0.0%
Total Expense	317,727	372,866	-55,139	85.21%	1,124,543	1,272,939	-148,396	88.34%	5,707,515	19.7%
Net Income	-179,866	-183,944	4,078	97.78%	-227,538	-175,602	-51,937	129.58%	-0	-100.0%