

## Kevin E. Fordyce, CPA

1327 North Pacific Avenue | 3588 Starling Drive  
Glendale, CA 91202 | Frisco, TX 75034  
(818) 543-1400 | (469) 980-7400  
kevin@kfcpa.com • www.kfcpa.com

October 26, 2020

To the Board of Directors  
California Association for Bilingual Education

We have been engaged to audit the financial statements of California Association for Bilingual Education for the fiscal year ended June 30, 2020, and expect to issue our report thereon soon. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 7, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. During the fiscal year ended June 30, 2020 the Organization adopted Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, with the stated purpose of providing guidance in evaluating whether transactions should be accounted for as contributions or exchanges. In addition, the update introduces the concept of barriers in providing additional guidance on identifying conditions that would preclude the recognition of a contribution as revenue. No other new accounting policies were adopted during the year and the application of all other existing policies was not changed during the fiscal year ended June 30, 2020.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was management's estimate of the reserve for pledges and grants and accounts receivable, which is valued a zero for the current year. We evaluated the key factors and assumptions used to develop the reserve estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were;

- The discussion of the financial impact of COVID-19 in Notes 1 and 14
- The discussion of investments and net asset liquidity and availability and investments in Notes 4 and 13, respectively.
- The disclosure of new government loans obtained during the year in Note 6.
- The disclosure of net assets with donor restrictions in Note 7.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. During our audit, we proposed, and management accepted, all of our proposed adjustments referred to as AJEs 1001 – 1005 on the attached summary of audit adjusting entries. Of these entries, entries 1001, 1002, and 1004 were deemed material by the team as material either individually or in the aggregate. Furthermore, we proposed, and management passed, on an entry that would have reduced both accounts receivable and deferred revenue by approximately \$41,000. The failure to book this reclassifying adjustment had no net income effect.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

At the end of the engagement, we will request certain standard and organization-specific representations from management which will be included in the management representation letter that is expected to be dated on or near the audit report release date.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

This information is intended solely for the use of California Association for Bilingual Education's board of directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Kevin E. Fordyce, CPA

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3201 - Adjusted Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1001</b>				
	To agree beginning net asset balance to prior year audite financial statements.	3101		
1200	Accounts Receivable		2,698.00	
3511	Temporary Restricted Assets		80,000.00	
1010	Bill.com Money Out Clearing			818.00
2010	Accounts Payable			185.00
3000	Opening Balance Equity			1,695.00
3200	Unrestricted Net Assets			80,000.00
<b>Total</b>			<b>82,698.00</b>	<b>82,698.00</b>
<b>Adjusting Journal Entries JE # 1002</b>				
	To record year one sponsorship for Sobrato FY 19-21 Grant	3110		
6600	Conf., Seminars & Education Exp		40,000.00	
4040	Sponsors			40,000.00
<b>Total</b>			<b>40,000.00</b>	<b>40,000.00</b>
<b>Adjusting Journal Entries JE # 1003</b>				
	Reclass Colton Joint USD	3110		
1202.6	A/R - Annual Conference 2020		1,405.00	
2020	Accrued Expenses			1,405.00
<b>Total</b>			<b>1,405.00</b>	<b>1,405.00</b>
<b>Adjusting Journal Entries JE # 1004</b>				
	Sarah Fonte wanted to donate to CABE in lieu of refund	3110		
1200	Accounts Receivable		150.00	
4020	Fees Registration		150.00	
1010	Bill.com Money Out Clearing			150.00
4041	Other Contributions			150.00
<b>Total</b>			<b>300.00</b>	<b>300.00</b>
<b>Adjusting Journal Entries JE # 1005</b>				
	To adjust 50% of CABE 2020 Registration Fees to Deferred Revenue to Match Promisses Made to Attendees in lieu of reduced Conference Activities in 2020.	7601		
4020	Fees Registration		229,058.00	
2030	Deferred Registration Income			229,058.00
<b>Total</b>			<b>229,058.00</b>	<b>229,058.00</b>
<b>Adjusting Journal Entries JE # 1006</b>				
	Miscellaneous Client Adjustment	3110		
1010	Bill.com Money Out Clearing		150.00	
2010	Accounts Payable		3,820.00	
2020	Accrued Expenses		1,405.00	
4020	Fees Registration			5,275.00
4029	Shipping Cost/Processing Fees			100.00
<b>Total</b>			<b>5,375.00</b>	<b>5,375.00</b>
<b>Total Adjusting Journal Entries</b>			<b>358,836.00</b>	<b>358,836.00</b>
<b>Total All Journal Entries</b>			<b>358,836.00</b>	<b>358,836.00</b>

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Group : [4110] Cash &amp; Equivalents</b>						
<b>Subgroup : None</b>						
1000	Petty Cash	800.00	800.00		0.00	800.00
1010	Bill.com Money Out Clearing	96.00	10,815.00		(818.00)	9,997.00
				AJE - 1001	(818.00)	
				AJE - 1004	(150.00)	
				AJE - 1006	150.00	
1020	Citizens Business Bank	63,481.00	24,625.00		0.00	24,625.00
1022	BOW - Business Checking #1996	786,676.00	2,064,587.00		0.00	2,064,587.00
1023	BOW - Business Checking #3901	5,068.00	5,834.00		0.00	5,834.00
1031	BOW - Business MMF #2110/8981	347,319.00	1,571,705.00		0.00	1,571,705.00
<b>Subtotal : None</b>		<b>1,203,440.00</b>	<b>3,678,366.00</b>		<b>(818.00)</b>	<b>3,677,548.00</b>
<b>Total [4110]</b>	<b>Cash &amp; Equivalents</b>	<b>1,203,440.00</b>	<b>3,678,366.00</b>		<b>(818.00)</b>	<b>3,677,548.00</b>
<b>Group : [4210] Investments</b>						
<b>Subgroup : [4212] CDS</b>						
1090	Bank of the West-CD - #2538	250,000.00	256,277.00		0.00	256,277.00
1160.1	MS BNA Pref. Savings - QC	0.00	252,381.00		0.00	252,381.00
1160.2	MS PBNA Pref. Savings - QC	0.00	255,208.00		0.00	255,208.00
1160.3	MS - Certificates of Deposit	0.00	252,271.00		0.00	252,271.00
1160.4	MS - Cash, BDP, MMFs	0.00	10,083.00		0.00	10,083.00
<b>Subtotal [4212]</b>	<b>CDS</b>	<b>250,000.00</b>	<b>1,026,220.00</b>		<b>0.00</b>	<b>1,026,220.00</b>
<b>Subgroup : [4214] Marketable Securities</b>						
1160	Investments-Morgan Stanley	509,391.00	0.00		0.00	0.00
<b>Subtotal [4214]</b>	<b>Marketable Securities</b>	<b>509,391.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [4216] Endowment Investments</b>						
1100	Penichet Trust Account	40,000.00	40,000.00		0.00	40,000.00
1101	Gain(Loss) Penichet	14,826.00	15,981.00		0.00	15,981.00
<b>Subtotal [4216]</b>	<b>Endowment Investments</b>	<b>54,826.00</b>	<b>55,981.00</b>		<b>0.00</b>	<b>55,981.00</b>
<b>Total [4210]</b>	<b>Investments</b>	<b>814,217.00</b>	<b>1,082,201.00</b>		<b>0.00</b>	<b>1,082,201.00</b>
<b>Group : [4310] Receivables</b>						
<b>Subgroup : [4311] Pledges and Promises to Give</b>						
1280	Pledges Receivable	570,000.00	300,000.00		0.00	300,000.00
<b>Subtotal [4311]</b>	<b>Pledges and Promises to Give</b>	<b>570,000.00</b>	<b>300,000.00</b>		<b>0.00</b>	<b>300,000.00</b>
<b>Subgroup : [4312] Exchange Contract Receivables</b>						
1200	Accounts Receivable	299,401.00	95,356.00		2,848.00	98,204.00
				AJE - 1001	2,698.00	
				AJE - 1004	150.00	
1202.4	A/R - Annual Conference 2018	45.00	45.00		0.00	45.00
1202.5	A/R - Annual Conference 2019	32,979.00	0.00		0.00	0.00
1202.6	A/R - Annual Conference 2020	0.00	10,815.00		1,405.00	12,220.00
				AJE - 1003	1,405.00	
1206	A/R Grants	0.00	32,040.00		0.00	32,040.00
1207	A/R Grants i3/NPD	115,339.00	67,156.00		0.00	67,156.00
1208	A/R - P2I	86,552.00	219,500.00		0.00	219,500.00
1209	A/R - PDS	511,175.00	99,800.00		0.00	99,800.00
1211	A/R - ProjectBEST	0.00	4,600.00		0.00	4,600.00
<b>Subtotal [4312]</b>	<b>Exchange Contract Receivables</b>	<b>1,045,491.00</b>	<b>529,312.00</b>		<b>4,253.00</b>	<b>533,565.00</b>
<b>Total [4310]</b>	<b>Receivables</b>	<b>1,615,491.00</b>	<b>829,312.00</b>		<b>4,253.00</b>	<b>833,565.00</b>
<b>Group : [4410] Inventory</b>						
<b>Subgroup : None</b>						
1300	Inventory - Books/Publications	16,234.00	14,266.00		0.00	14,266.00
<b>Subtotal : None</b>		<b>16,234.00</b>	<b>14,266.00</b>		<b>0.00</b>	<b>14,266.00</b>
<b>Total [4410]</b>	<b>Inventory</b>	<b>16,234.00</b>	<b>14,266.00</b>		<b>0.00</b>	<b>14,266.00</b>
<b>Group : [4510] Prepaid Expenses</b>						
<b>Subgroup : None</b>						
1400	Prepaid	81,350.00	55,843.00		0.00	55,843.00
1410	Prepaid Insurance	23,347.00	34,911.00		0.00	34,911.00
<b>Subtotal : None</b>		<b>104,697.00</b>	<b>90,754.00</b>		<b>0.00</b>	<b>90,754.00</b>
<b>Total [4510]</b>	<b>Prepaid Expenses</b>	<b>104,697.00</b>	<b>90,754.00</b>		<b>0.00</b>	<b>90,754.00</b>

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Group : [4710]</b>	<b>Land, Property &amp; Equipment</b>					
<b>Subgroup : [4712]</b>	<b>Land</b>					
1700	Land - Walnut	509,144.00	509,144.00		0.00	509,144.00
<b>Subtotal [4712]</b>	<b>Land</b>	<b>509,144.00</b>	<b>509,144.00</b>		<b>0.00</b>	<b>509,144.00</b>
<b>Subgroup : [4714]</b>	<b>Building and Building Improvements</b>					
1710	Building - Walnut	3,359,772.00	3,359,772.00		0.00	3,359,772.00
1720	Building Improvement - Walnut	102,080.00	214,922.00		0.00	214,922.00
<b>Subtotal [4714]</b>	<b>Building and Building Improvements</b>	<b>3,461,852.00</b>	<b>3,574,694.00</b>		<b>0.00</b>	<b>3,574,694.00</b>
<b>Subgroup : [4716]</b>	<b>Furniture and Fixtures</b>					
1503	Software	12,000.00	0.00		0.00	0.00
<b>Subtotal [4716]</b>	<b>Furniture and Fixtures</b>	<b>12,000.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [4719]</b>	<b>Accumulated Depreciation</b>					
1511	Acc. Dpr-Furn., Fix & Equip	(12,000.00)	0.00		0.00	0.00
1711	Acc. Dpr. - Building - Walnut	(220,259.00)	(354,650.00)		0.00	(354,650.00)
1721	Acc. Dpr.Bldg. Improv. - Walnut	(10,140.00)	(25,566.00)		0.00	(25,566.00)
<b>Subtotal [4719]</b>	<b>Accumulated Depreciation</b>	<b>(242,399.00)</b>	<b>(380,216.00)</b>		<b>0.00</b>	<b>(380,216.00)</b>
<b>Total [4710]</b>	<b>Land, Property &amp; Equipment</b>	<b>3,740,597.00</b>	<b>3,703,622.00</b>		<b>0.00</b>	<b>3,703,622.00</b>
<b>Group : [5110]</b>	<b>Payables</b>					
<b>Subgroup : [5111]</b>	<b>Accounts Payable</b>					
2010	Accounts Payable	(455,279.00)	(521,349.00)		3,635.00	(517,714.00)
				AJE - 1001	(185.00)	
				AJE - 1006	3,820.00	
2011	AP II	(5,382.00)	0.00		0.00	0.00
<b>Subtotal [5111]</b>	<b>Accounts Payable</b>	<b>(460,661.00)</b>	<b>(521,349.00)</b>		<b>3,635.00</b>	<b>(517,714.00)</b>
<b>Total [5110]</b>	<b>Payables</b>	<b>(460,661.00)</b>	<b>(521,349.00)</b>		<b>3,635.00</b>	<b>(517,714.00)</b>
<b>Group : [5210]</b>	<b>Accrued Expenses</b>					
<b>Subgroup : None</b>						
				AJE - 1003	(1,405.00)	
				AJE - 1006	1,405.00	
2145	2Way Revenues-Conferences	(1,984.00)	(1,984.00)		0.00	(1,984.00)
2146	Employee Benefit Deductions	(160.00)	771.00		0.00	771.00
2170	Accrued Salaries Payable	(35,586.00)	(46,625.00)		0.00	(46,625.00)
2171	Accrued Payroll Taxes	(3,043.00)	(3,646.00)		0.00	(3,646.00)
2180	Accrued Vested Vacation	(63,561.00)	(123,390.00)		0.00	(123,390.00)
<b>Subtotal : None</b>		<b>(104,334.00)</b>	<b>(174,874.00)</b>		<b>0.00</b>	<b>(174,874.00)</b>
<b>Total [5210]</b>	<b>Accrued Expenses</b>	<b>(104,334.00)</b>	<b>(174,874.00)</b>		<b>0.00</b>	<b>(174,874.00)</b>
<b>Group : [5219]</b>	<b>Advances on Conditional Pledges</b>					
<b>Subgroup : None</b>						
2029	Deferred Income Grants	0.00	(3,000,000.00)		0.00	(3,000,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(3,000,000.00)</b>		<b>0.00</b>	<b>(3,000,000.00)</b>
<b>Total [5219]</b>	<b>Advances on Conditional Pledges</b>	<b>0.00</b>	<b>(3,000,000.00)</b>		<b>0.00</b>	<b>(3,000,000.00)</b>
<b>Group : [5220]</b>	<b>Deferred Revenue</b>					
<b>Subgroup : None</b>						
2027	Deferred Income PDS Contracts	(299,025.00)	(117,550.00)		0.00	(117,550.00)
2028	Deferred Income P2I Contracts	(34,500.00)	(28,580.00)		0.00	(28,580.00)
2030	Deferred Registration Income	0.00	0.00		(229,058.00)	(229,058.00)
				AJE - 1005	(229,058.00)	
2031	Deferred Membership Teacher	(38,600.00)	(21,506.00)		0.00	(21,506.00)
2032	Deferred Membership Paraprof	(2,666.00)	(465.00)		0.00	(465.00)
2033	Deferred Membership Parent/Com	(2,617.00)	(1,537.00)		0.00	(1,537.00)
2034	Deferred Membership Student	(1,013.00)	(275.00)		0.00	(275.00)
2036	Deferred Membership Inst/Org/C	(1,417.00)	(1,917.00)		0.00	(1,917.00)
2037	Deferred Membership Admin	(19,186.00)	(6,936.00)		0.00	(6,936.00)
2038	Deferred Membership Ret Teacher	(1,176.00)	(481.00)		0.00	(481.00)
<b>Subtotal : None</b>		<b>(400,200.00)</b>	<b>(179,247.00)</b>		<b>(229,058.00)</b>	<b>(408,305.00)</b>
<b>Total [5220]</b>	<b>Deferred Revenue</b>	<b>(400,200.00)</b>	<b>(179,247.00)</b>		<b>(229,058.00)</b>	<b>(408,305.00)</b>

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Group : [5310]</b>	<b>Long-Term Debt</b>					
<b>Subgroup : None</b>						
2025	Note Payable	(2,355,858.00)	(2,273,107.00)		0.00	(2,273,107.00)
2190	SBA - PPPL	0.00	(459,370.00)		0.00	(459,370.00)
2900	SBA - EIDL	0.00	(500,000.00)		0.00	(500,000.00)
<b>Subtotal : None</b>		<b>(2,355,858.00)</b>	<b>(3,232,477.00)</b>		<b>0.00</b>	<b>(3,232,477.00)</b>
<b>Total [5310]</b>	<b>Long-Term Debt</b>	<b>(2,355,858.00)</b>	<b>(3,232,477.00)</b>		<b>0.00</b>	<b>(3,232,477.00)</b>
<b>Group : [6110]</b>	<b>Equity</b>					
<b>Subgroup : [6111] Unrestricted</b>						
3000	Opening Balance Equity	(978,552.00)	(978,552.00)		(1,695.00)	(980,247.00)
				AJE - 1001	(1,695.00)	
3200	Unrestricted Net Assets	(1,273,524.00)	(2,290,376.00)		(80,000.00)	(2,370,376.00)
				AJE - 1001	(80,000.00)	
<b>Subtotal [6111]</b>	<b>Unrestricted</b>	<b>(2,252,076.00)</b>	<b>(3,268,928.00)</b>		<b>(81,695.00)</b>	<b>(3,350,623.00)</b>
<b>Subgroup : [6112] Temporarily Restricted</b>						
3511	Temporarily Restricted Assets	(863,000.00)	(863,000.00)		80,000.00	(783,000.00)
				AJE - 1001	80,000.00	
<b>Subtotal [6112]</b>	<b>Temporarily Restricted</b>	<b>(863,000.00)</b>	<b>(863,000.00)</b>		<b>80,000.00</b>	<b>(783,000.00)</b>
<b>Subgroup : [6113] Permanently Restricted</b>						
3510	Permanent Restricted Net Assets	(40,000.00)	(40,000.00)		0.00	(40,000.00)
<b>Subtotal [6113]</b>	<b>Permanently Restricted</b>	<b>(40,000.00)</b>	<b>(40,000.00)</b>		<b>0.00</b>	<b>(40,000.00)</b>
<b>Total [6110]</b>	<b>Equity</b>	<b>(3,155,076.00)</b>	<b>(4,171,928.00)</b>		<b>(1,695.00)</b>	<b>(4,173,623.00)</b>
<b>Group : [7110]</b>	<b>Support and Revenue</b>					
<b>Subgroup : [7115] Conference Fees</b>						
4019	2 Day Institute fees	(48,370.00)	(2,000.00)		0.00	(2,000.00)
4020	Fees Registration	(3,337,329.00)	(991,570.00)		223,933.00	(767,637.00)
				AJE - 1004	150.00	
				AJE - 1005	229,058.00	
				AJE - 1006	(5,275.00)	
4021	Fees-Exhibitors	(102,803.00)	(81,165.00)		0.00	(81,165.00)
4022	Fees-Career Fair	(1,350.00)	0.00		0.00	0.00
4023	Fees-Meals	(7,224.00)	0.00		0.00	0.00
4024	Presenter Fees	(39,250.00)	(10,245.00)		0.00	(10,245.00)
4025	Award Luncheon	(47,580.00)	(5,340.00)		0.00	(5,340.00)
4026	Seal of Excecelence Banquets	(59,730.00)	(3,945.00)		0.00	(3,945.00)
4027	Admin. Leadership Symposium	(10,850.00)	(1,100.00)		0.00	(1,100.00)
4029	Shipping Cost/Processing Fees	(27,388.00)	(1,422.00)		(100.00)	(1,522.00)
				AJE - 1006	(100.00)	
4040	Sponsors	(251,250.00)	(19,390.00)		(40,000.00)	(59,390.00)
				AJE - 1002	(40,000.00)	
4041	Other Contributions	(275.00)	(215.00)		(150.00)	(365.00)
				AJE - 1004	(150.00)	
4042	Other-Advertising	(9,592.00)	(1,608.00)		0.00	(1,608.00)
4044	Ticket Sales	(400.00)	0.00		0.00	0.00
4045	Other School Visits	(12,750.00)	(1,700.00)		0.00	(1,700.00)
4046	Hotel Rebates	(39,127.00)	10,105.00		0.00	10,105.00
4047	Mailing Lists	(1,750.00)	(525.00)		0.00	(525.00)
<b>Subtotal [7115]</b>	<b>Conference Fees</b>	<b>(3,997,018.00)</b>	<b>(1,110,120.00)</b>		<b>183,683.00</b>	<b>(926,437.00)</b>
<b>Subgroup : [7120] Contributions</b>						
4921	Grant Income	(623,500.00)	(82,624.00)		0.00	(82,624.00)
<b>Subtotal [7120]</b>	<b>Contributions</b>	<b>(623,500.00)</b>	<b>(82,624.00)</b>		<b>0.00</b>	<b>(82,624.00)</b>
<b>Subgroup : [7130] Government Contracts</b>						
4043	Government Grant	(560,307.00)	(605,342.00)		0.00	(605,342.00)
<b>Subtotal [7130]</b>	<b>Government Contracts</b>	<b>(560,307.00)</b>	<b>(605,342.00)</b>		<b>0.00</b>	<b>(605,342.00)</b>

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Subgroup : [7135]</b>	<b>Membership Dues</b>					
4011	Membership-Teacher	(54,248.00)	(61,651.00)		0.00	(61,651.00)
4012	Membership Paraprofessional	(2,913.00)	(3,099.00)		0.00	(3,099.00)
4013	Membership Parent/Community	(5,993.00)	(4,130.00)		0.00	(4,130.00)
4014	Membership Student	(2,129.00)	(2,028.00)		0.00	(2,028.00)
4016	Membership-Inst/Org/Commercial	(2,458.00)	(3,000.00)		0.00	(3,000.00)
4017	Membership Administrator	(31,596.00)	(28,673.00)		0.00	(28,673.00)
4018	Membership Retired Teacher	(2,615.00)	(2,065.00)		0.00	(2,065.00)
4048	Dues & Subscription Income	(1,967.00)	(767.00)		0.00	(767.00)
<b>Subtotal [7135]</b>	<b>Membership Dues</b>	<b>(103,919.00)</b>	<b>(105,413.00)</b>		<b>0.00</b>	<b>(105,413.00)</b>
<b>Subgroup : [7136]</b>	<b>Merchandise Sales</b>					
4030	Publications / Books	(2,737.00)	(162.00)		0.00	(162.00)
4031	Promotional Items	(23,755.00)	(2,280.00)		0.00	(2,280.00)
<b>Subtotal [7136]</b>	<b>Merchandise Sales</b>	<b>(26,492.00)</b>	<b>(2,442.00)</b>		<b>0.00</b>	<b>(2,442.00)</b>
<b>Subgroup : [7138]</b>	<b>Program Revenue</b>					
4930	Contract Income	(1,516,302.00)	(926,737.00)		0.00	(926,737.00)
<b>Subtotal [7138]</b>	<b>Program Revenue</b>	<b>(1,516,302.00)</b>	<b>(926,737.00)</b>		<b>0.00</b>	<b>(926,737.00)</b>
<b>Subgroup : [7140]</b>	<b>Investment Gain/Loss</b>					
4903	Realized Gain/(Loss)	0.00	(120.00)		0.00	(120.00)
4904	Unrealized Gain/(Loss)	(240.00)	(93.00)		0.00	(93.00)
<b>Subtotal [7140]</b>	<b>Investment Gain/Loss</b>	<b>(240.00)</b>	<b>(213.00)</b>		<b>0.00</b>	<b>(213.00)</b>
<b>Subgroup : [7145]</b>	<b>Investment Interest and Dividends</b>					
4900	Interest Income	(7,921.00)	(22,333.00)		0.00	(22,333.00)
<b>Subtotal [7145]</b>	<b>Investment Interest and Dividends</b>	<b>(7,921.00)</b>	<b>(22,333.00)</b>		<b>0.00</b>	<b>(22,333.00)</b>
<b>Subgroup : [7150]</b>	<b>Gifts In Kind</b>					
4992	In-Kind Contribution	(57,300.00)	0.00		0.00	0.00
<b>Subtotal [7150]</b>	<b>Gifts In Kind</b>	<b>(57,300.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7175]</b>	<b>Other Income</b>					
4920	Fundraising Income	0.00	1.00		0.00	1.00
<b>Subtotal [7175]</b>	<b>Other Income</b>	<b>0.00</b>	<b>1.00</b>		<b>0.00</b>	<b>1.00</b>
<b>Total [7110]</b>	<b>Support and Revenue</b>	<b>(6,892,999.00)</b>	<b>(2,855,223.00)</b>		<b>183,683.00</b>	<b>(2,671,540.00)</b>
<b>Group : [7310]</b>	<b>Operating Expenses - Salaries and Wages</b>					
<b>Subgroup : [7321]</b>	<b>Salaries and Wages</b>					
6000	Payroll Expenses	1,909,194.00	1,873,402.00		0.00	1,873,402.00
<b>Subtotal [7321]</b>	<b>Salaries and Wages</b>	<b>1,909,194.00</b>	<b>1,873,402.00</b>		<b>0.00</b>	<b>1,873,402.00</b>
<b>Subgroup : [7330]</b>	<b>Payroll Taxes</b>					
6110	Payroll Taxes	149,259.00	142,865.00		0.00	142,865.00
<b>Subtotal [7330]</b>	<b>Payroll Taxes</b>	<b>149,259.00</b>	<b>142,865.00</b>		<b>0.00</b>	<b>142,865.00</b>
<b>Subgroup : [7350]</b>	<b>Benefits</b>					
6120	Workers Comp	10,850.00	12,746.00		0.00	12,746.00
6130	Dental Insurance	18,580.00	19,181.00		0.00	19,181.00
6140	Medical Insurance	113,426.00	127,185.00		0.00	127,185.00
6142	Aflac Insurance	651.00	790.00		0.00	790.00
6150	Employee Life Insurance	2,954.00	3,172.00		0.00	3,172.00
6155	Retirement Plan	50,372.00	63,516.00		0.00	63,516.00
6170	Vacation Expense	5,536.00	59,828.00		0.00	59,828.00
<b>Subtotal [7350]</b>	<b>Benefits</b>	<b>202,369.00</b>	<b>286,418.00</b>		<b>0.00</b>	<b>286,418.00</b>
<b>Total [7310]</b>	<b>Operating Expenses - Salaries and Wages</b>	<b>2,260,822.00</b>	<b>2,302,685.00</b>		<b>0.00</b>	<b>2,302,685.00</b>
<b>Group : [7410]</b>	<b>Operating Expenses - Other</b>					
<b>Subgroup : [7420]</b>	<b>Temporary Help</b>					
6010	Temporary Help	29,120.00	0.00		0.00	0.00
<b>Subtotal [7420]</b>	<b>Temporary Help</b>	<b>29,120.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7425]</b>	<b>Food Catering Services</b>					
6840	Food Catering Service	532,983.00	319,457.00		0.00	319,457.00
<b>Subtotal [7425]</b>	<b>Food Catering Services</b>	<b>532,983.00</b>	<b>319,457.00</b>		<b>0.00</b>	<b>319,457.00</b>



Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Subgroup : [7430]</b>	<b>Travel, Meals and Lodging</b>					
6800	Travel Expense	195,446.00	152,671.00		0.00	152,671.00
6810	Meals Expense	58,347.00	46,894.00		0.00	46,894.00
6850	Lodging Expense	250,685.00	121,022.00		0.00	121,022.00
<b>Subtotal [7430]</b>	<b>Travel, Meals and Lodging</b>	<b>504,478.00</b>	<b>320,587.00</b>		<b>0.00</b>	<b>320,587.00</b>
<b>Subgroup : [7435]</b>	<b>Professional Fees</b>					
6900	Legal Expense	21,600.00	22,680.00		0.00	22,680.00
<b>Subtotal [7435]</b>	<b>Professional Fees</b>	<b>21,600.00</b>	<b>22,680.00</b>		<b>0.00</b>	<b>22,680.00</b>
<b>Subgroup : [7440]</b>	<b>Facility Rental</b>					
6450	Facility Rental	129,441.00	13,920.00		0.00	13,920.00
<b>Subtotal [7440]</b>	<b>Facility Rental</b>	<b>129,441.00</b>	<b>13,920.00</b>		<b>0.00</b>	<b>13,920.00</b>
<b>Subgroup : [7445]</b>	<b>Office and Activity Supplies</b>					
6310	Office Supplies Expense	34,710.00	26,036.00		0.00	26,036.00
6400	Activity Supplies	66,670.00	18,805.00		0.00	18,805.00
6402	Activity Supplies Region 2	0.00	400.00		0.00	400.00
6403	Activity Supplies Region 3	350.00	200.00		0.00	200.00
6404	Activity Supplies Region 4	200.00	311.00		0.00	311.00
6405	Activity Supplies Region 5	800.00	0.00		0.00	0.00
6410	Decorations	1,034.00	227.00		0.00	227.00
7840	Miscellaneous Expense	1,040.00	357.00		0.00	357.00
<b>Subtotal [7445]</b>	<b>Office and Activity Supplies</b>	<b>104,804.00</b>	<b>46,336.00</b>		<b>0.00</b>	<b>46,336.00</b>
<b>Subgroup : [7450]</b>	<b>Equipment Rental and Repair</b>					
6330	Maint & Repairs Equipment	2,025.00	1,438.00		0.00	1,438.00
6331	Maintenance & Repairs Building	10,299.00	11,790.00		0.00	11,790.00
6340	Equipment Rental Expense	204,088.00	86,803.00		0.00	86,803.00
<b>Subtotal [7450]</b>	<b>Equipment Rental and Repair</b>	<b>216,412.00</b>	<b>100,031.00</b>		<b>0.00</b>	<b>100,031.00</b>
<b>Subgroup : [7455]</b>	<b>Reprographics, Printing and Copies</b>					
6440	Reprographics	91,744.00	45,656.00		0.00	45,656.00
<b>Subtotal [7455]</b>	<b>Reprographics, Printing and Copies</b>	<b>91,744.00</b>	<b>45,656.00</b>		<b>0.00</b>	<b>45,656.00</b>
<b>Subgroup : [7460]</b>	<b>In-Kind Contribution Expenses</b>					
7920	In-Kind Expense	57,300.00	0.00		0.00	0.00
<b>Subtotal [7460]</b>	<b>In-Kind Contribution Expenses</b>	<b>57,300.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7465]</b>	<b>Telephone</b>					
6210	Phone Expense	43,597.00	36,199.00		0.00	36,199.00
<b>Subtotal [7465]</b>	<b>Telephone</b>	<b>43,597.00</b>	<b>36,199.00</b>		<b>0.00</b>	<b>36,199.00</b>
<b>Subgroup : [7470]</b>	<b>Speaker Fees and Travel</b>					
6700	Speaker Fees	77,200.00	12,000.00		0.00	12,000.00
6710	Speaker Travel Costs	3,661.00	901.00		0.00	901.00
<b>Subtotal [7470]</b>	<b>Speaker Fees and Travel</b>	<b>80,861.00</b>	<b>12,901.00</b>		<b>0.00</b>	<b>12,901.00</b>
<b>Subgroup : [7475]</b>	<b>Depreciation</b>					
6501	Depreciation Expense	141,591.00	149,816.00		0.00	149,816.00
<b>Subtotal [7475]</b>	<b>Depreciation</b>	<b>141,591.00</b>	<b>149,816.00</b>		<b>0.00</b>	<b>149,816.00</b>
<b>Subgroup : [7480]</b>	<b>Bank Fees and Charges</b>					
6920	Bank Charges	11,211.00	14,643.00		0.00	14,643.00
6921	Credit Card Charge Fees	48,516.00	32,144.00		0.00	32,144.00
<b>Subtotal [7480]</b>	<b>Bank Fees and Charges</b>	<b>59,727.00</b>	<b>46,787.00</b>		<b>0.00</b>	<b>46,787.00</b>
<b>Subgroup : [7485]</b>	<b>Scholarships</b>					
6730	Scholarships	20,835.00	16,560.00		0.00	16,560.00
<b>Subtotal [7485]</b>	<b>Scholarships</b>	<b>20,835.00</b>	<b>16,560.00</b>		<b>0.00</b>	<b>16,560.00</b>
<b>Subgroup : [7490]</b>	<b>Postage and Mailing</b>					
6300	Postage	3,484.00	17,560.00		0.00	17,560.00
6302	Postage UPS	6,004.00	3,908.00		0.00	3,908.00
6303	Postage Bulk Mail	630.00	240.00		0.00	240.00
6304	Postage FedEx	1,307.00	583.00		0.00	583.00
6305	Shipping & Handling	3,715.00	716.00		0.00	716.00
<b>Subtotal [7490]</b>	<b>Postage and Mailing</b>	<b>15,140.00</b>	<b>23,007.00</b>		<b>0.00</b>	<b>23,007.00</b>



Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Subgroup : [7495] Interest Expense</b>						
7500	Interest Expense (mortgage)	113,367.00	109,654.00		0.00	109,654.00
<b>Subtotal [7495]</b>	<b>Interest Expense</b>	<b>113,367.00</b>	<b>109,654.00</b>		<b>0.00</b>	<b>109,654.00</b>
<b>Subgroup : [7505] Office Building Operating Expenses</b>						
6220	Electricity Expense	13,336.00	9,931.00		0.00	9,931.00
6221	Disposal Expense	1,818.00	3,068.00		0.00	3,068.00
6223	Janitorial Expense	8,418.00	9,037.00		0.00	9,037.00
6224	Security (Alarm) Expense	1,495.00	1,150.00		0.00	1,150.00
6240	Water Expense	2,990.00	3,120.00		0.00	3,120.00
6350	Small Equipment Purchases	143.00	4,529.00		0.00	4,529.00
6351	Hardware	18,263.00	102.00		0.00	102.00
6352	Software	24,696.00	32,679.00		0.00	32,679.00
6353	Other Small Equipment Purchases	14,285.00	17,121.00		0.00	17,121.00
6360	Office Furniture Purchases	1,183.00	9,268.00		0.00	9,268.00
<b>Subtotal [7505]</b>	<b>Office Building Operating Expenses</b>	<b>86,627.00</b>	<b>90,005.00</b>		<b>0.00</b>	<b>90,005.00</b>
<b>Subgroup : [7510] Cost of Goods Sold</b>						
5000	COGS-Books/Publications	4,526.00	0.00		0.00	0.00
5010	COGS - Promotional Items	16,307.00	1,835.00		0.00	1,835.00
<b>Subtotal [7510]</b>	<b>Cost of Goods Sold</b>	<b>20,833.00</b>	<b>1,835.00</b>		<b>0.00</b>	<b>1,835.00</b>
<b>Subgroup : [7515] Insurance, Taxes and Licenses</b>						
6230	Insurance Expense	24,809.00	23,236.00		0.00	23,236.00
6250	Tax/Licenses/Filing Fees	(7,986.00)	6,402.00		0.00	6,402.00
<b>Subtotal [7515]</b>	<b>Insurance, Taxes and Licenses</b>	<b>16,823.00</b>	<b>29,638.00</b>		<b>0.00</b>	<b>29,638.00</b>
<b>Subgroup : [7520] Awards and Gifts</b>						
6430	Awards & Gifts	11,583.00	1,766.00		0.00	1,766.00
<b>Subtotal [7520]</b>	<b>Awards and Gifts</b>	<b>11,583.00</b>	<b>1,766.00</b>		<b>0.00</b>	<b>1,766.00</b>
<b>Subgroup : [7525] Dues and Subscriptions</b>						
6610	Dues & Subscriptions Expense	6,840.00	5,680.00		0.00	5,680.00
<b>Subtotal [7525]</b>	<b>Dues and Subscriptions</b>	<b>6,840.00</b>	<b>5,680.00</b>		<b>0.00</b>	<b>5,680.00</b>
<b>Subgroup : [7530] Conference Music Show</b>						
6820	Conference Music Show Expense	3,900.00	0.00		0.00	0.00
<b>Subtotal [7530]</b>	<b>Conference Music Show</b>	<b>3,900.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [7535] Consultant Reimbursements</b>						
6961	Consultant Reimbursements	36,348.00	24,681.00		0.00	24,681.00
<b>Subtotal [7535]</b>	<b>Consultant Reimbursements</b>	<b>36,348.00</b>	<b>24,681.00</b>		<b>0.00</b>	<b>24,681.00</b>
<b>Subgroup : [7540] Outside Services</b>						
6732	Stipends	3,500.00	7,000.00		0.00	7,000.00
6910	Accounting Expense	155,646.00	163,537.00		0.00	163,537.00
6950	Other-Services	463,607.00	349,805.00		0.00	349,805.00
6960	Consultants	566,157.00	420,934.00		0.00	420,934.00
<b>Subtotal [7540]</b>	<b>Outside Services</b>	<b>1,188,910.00</b>	<b>941,276.00</b>		<b>0.00</b>	<b>941,276.00</b>
<b>Subgroup : [7545] Seminars and Education</b>						
6420	Education/Prof. Materials	11,892.00	8,697.00		0.00	8,697.00
6600	Conf., Seminars & Education Exp	27,524.00	37,724.00		40,000.00	77,724.00
<b>Subtotal [7545]</b>	<b>Seminars and Education</b>	<b>39,416.00</b>	<b>46,421.00</b>	AJE - 1002	<b>40,000.00</b>	<b>86,421.00</b>
<b>Subgroup : [7550] Chapter Rebates</b>						
6720	Chapter Rebates	19,008.00	21,499.00		0.00	21,499.00
<b>Subtotal [7550]</b>	<b>Chapter Rebates</b>	<b>19,008.00</b>	<b>21,499.00</b>		<b>0.00</b>	<b>21,499.00</b>
<b>Subgroup : [7555] Advertising and Promotions</b>						
7000	Advertising/Marketing Expense	1,250.00	1,000.00		0.00	1,000.00
<b>Subtotal [7555]</b>	<b>Advertising and Promotions</b>	<b>1,250.00</b>	<b>1,000.00</b>		<b>0.00</b>	<b>1,000.00</b>
<b>Subgroup : [7565] Bad Debt Expense</b>						
7820	Bad Debt Expense	7,000.00	0.00		0.00	0.00
<b>Subtotal [7565]</b>	<b>Bad Debt Expense</b>	<b>7,000.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: 10056 - California Association for Bilingual Education  
 Engagement: 10056.20 - California Association for Bilingual Education (CABE)  
 Period Ending: 6/30/2020  
 Trial Balance: 3110 - Trial Balance  
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2019	UNADJ 6/30/2020	JE Ref #	AJE 6/30/2020	FINAL 6/30/2020
<b>Subgroup : [7570]</b>	<b>Donations and Contributions</b>					
6740	Donations & Contributions	12,092.00	6,500.00		0.00	6,500.00
<b>Subtotal [7570]</b>	<b>Donations and Contributions</b>	<u>12,092.00</u>	<u>6,500.00</u>		<u>0.00</u>	<u>6,500.00</u>
<b>Total [7410]</b>	<b>Operating Expenses - Other</b>	<u>3,613,630.00</u>	<u>2,433,892.00</u>		<u>40,000.00</u>	<u>2,473,892.00</u>
	<b>NET (INCOME) LOSS</b>	<u>(1,018,547.00)</u>	<u>1,881,354.00</u>		<u>223,683.00</u>	<u>2,105,037.00</u>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>