

California Association for Bilingual Education

Financial Package - Preliminary

04/30/2023

These financial statements are based on the transaction information provided to the Accountant. 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.

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

04/30/2023

	Apr. 2023	Apr. 2022	23 vs 22 Variance
ASSETS			
Current Assets			
Cash	\$ 725,495	\$ 2,196,422	\$ (1,470,927)
Savings & Certificate of Deposits	268,686	256,855	11,831
Investment - (MMF, Savings, and CDs)	1,438,634	830,405	608,229
Accounts Receivable	820,153	793,337	26,816
Grant Receivable - NPD Grant	66,144	212,641	(146,496)
Pledges Receivable	-	300,000	(300,000)
Inventory	14,266	14,266	-
Prepaid expenses and other current assets	169,719	90,607	79,112
Total current assets	\$ 3,503,097	\$ 4,694,534	\$ (1,191,436)
Property and equipment			
Land - Walnut	509,144	509,144	-
Building and improvements - Walnut	3,574,694	3,574,694	-
	4,710,994	4,710,994	-
Less: accumulated depreciation	(1,449,041)	(1,293,157)	(155,883)
Property and equipment, net	3,261,953	3,417,837	(155,883)
Total assets	\$ 6,765,051	\$ 8,112,370	\$ (1,347,320)
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 525,877	\$ 506,983	\$ 18,894
Deferred Income - EWIG	330,612	1,161,082	(830,470)
SBA - EIDL	480,963	483,949	(2,986)
Note payable (Mortgage)	2,016,277	2,110,952	(94,675)
Total liabilities	3,353,729	4,262,966	(909,237)
Net assets			
Unrestricted	2,663,405	3,400,386	(736,980)
Temporarily restricted	707,916	409,018	298,898
Permanently restricted	40,000	40,000	-
Total net assets	3,411,321	3,849,404	(438,083)
Total liabilities and net assets	\$ 6,765,051	\$ 8,112,370	\$ (1,347,320)

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 04/30/2023

	Apr. 2023	Apr. 2022	2023 vs. 2022 Variance	%	
Revenues					
. 4041	Conferences	\$3,994,862	\$2,159,284	\$1,835,578	85%
4043	Grant Income	103,000	109,300	(6,300)	100%
4921	Government Grant	1,794,940	2,877,918	(1,082,978)	-38%
. 4018	Membership Dues	71,225	52,977	18,248	34%
4930	Program Income	835,776	463,885	371,891	80%
. 4031	Publication & Promotional Sales	32,962	876	32,086	0%
	Total revenue	6,839,960	5,664,240	1,175,720	21%
Expenses					
77%	Program Services	5,304,296	3,940,316	1,363,980	35%
23%	Support Services	1,617,878	1,219,816	398,061	33%
	Total Expenses	6,922,174	5,160,133	1,762,041	34%
	Change in unrestricted net assets	(82,214)	504,107	(586,321)	-116%
1	Change in net assets	(82,214)	504,106	(586,326)	-116%
	Net assets at beginning of year	3,493,535	3,345,298	148,237	4%
	Net assets at end of year	3,411,321	3,849,404	(438,083)	-11%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 04/30/2023

Cash flows from operating activities

Change in net assets	\$ (82,214)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	129,903
Transfer from CD to Investments	(17,195)
Change in operating assets and liabilities	
Accounts/Contracts receivable	(395,302)
Grant receivable	200,849
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	(76,040)
Accounts payable and accrued expenses	202,185
Deferred revenue - Contracts	(145,144)
Deferred revenue - EWIG	(776,613)
Earned income	-
SBA - PPPL	-
Net cash used in operating activities	\$ (959,571)

Cash flows from investing activities

Purchase of property and equipment	-
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Cash flows from financing activities

Payment of note payable	(79,246)
SBA - EIDL	(10,119)

Net change in cash and cash equivalents \$ (1,048,936)

Cash and cash equivalents at beginning of year 1,774,431

Cash and cash equivalents at end of this period \$725,495

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 92,332

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date through Apr. 30, 2023

10 mos. (83.3%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Apr. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	2,886	3,030	-144	95%	69,495	44,000	25,495	158%	63,800	109%
Annual/Regional Conferences Fees	313,603	1,015,270	-701,667	1,086%	3,824,173	3,882,002	-58,754	-18,063%	3,928,199	97%
Sponsorships	40,000	40,000	0	0%	152,570	188,000	-35,430	0%	188,000	81%
Books/Promotion Items	100	0	100	0%	23,962	0	23,962	0%	31,000	77%
Gov't Grant	72,309	62,418	9,891	116%	1,794,940	2,060,997	-266,057	87%	2,266,916	79%
Private Grant Income	0	0	0	0%	103,000	103,000	0	0%	103,000	100%
Contract Income	303,941	178,219	125,722	0%	830,570	831,849	-1,279	0%	1,342,583	0%
Interest Income	0	0	0	0%	7,195	0	7,195	100%	0	0%
Other Income	27,077	0	27,077	300%	34,055	0	34,055	300%	45,000	76%
Total Income	759,916	1,298,937	-539,021	59%	6,839,960	7,109,848	-270,813	96%	7,968,498	86%
Cost of Goods Sold										
5000 - COGS - Books/Publications	0	0	0	0%	24,080	30,000	-5,920	0%	30,000	0%
COGS - Promotional Items	0	0	0	0%	0	0	0	0%	0	0%
Total COGS	0	0	0	-100%	24,080	30,000	-5,920	0%	30,000	0%
Gross Profit	759,916	1,298,937	211,880	59%	6,815,880	7,079,848	-264,893	96%	7,938,498	86%
Expense										
Personnel Costs	278,863	316,341	-37,478	88%	3,005,284	3,248,677	-243,393	93%	4,073,417	74%
Operating costs	39,533	15,924	23,609	248%	390,959	450,606	-59,647	87%	497,258	79%
Office Furn./Comp. Hardware/ Software	11,119	2,966	8,153	375%	47,849	52,099	-4,250	92%	85,530	56%
Direct Program Costs	142,669	60,365	82,304	236%	1,809,247	1,383,752	425,495	131%	1,582,259	114%
Consultants/Outside Services	160,199	30,723	129,476	521%	773,894	872,653	-98,759	89%	982,442	79%
Subcontract	0	0	0	0%	714,760	981,760	-267,000	73%	981,760	73%
Interest Expense	8,982	9,487	-505	0%	92,332	95,573	-3,241	97%	114,273	81%
Credit Card Charge/Bank Fees	12,512	9,721	2,791	0%	61,043	41,002	20,041	149%	42,930	142%
Other Costs	429	0	429	0%	1,966	1,500	466	131%	1,500	0%
Total Expense	655,046	445,527	28,924	147%	6,898,074	7,127,622	-229,548	97%	8,361,369	82%
Net Income	104,871	853,410	-748,539	12%	-82,195	-47,774	-35,346	172%	-422,871	100%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date through Apr. 30, 2023

10 mos. (83.3%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Apr. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Annual Budget
Income										
4011 · Membership-Teacher	1,803.09	1,173.00	630.09	153.72%	33,415.11	15,698.00	17,717.11	212.86%	30,000.00	111.38%
4012 · Membership Paraprofessional	24.50	20.00	4.50	122.5%	1,545.00	465.00	1,080.00	332.26%	1,000.00	154.5%
4013 · Membership Parent/Community	260.00	183.00	77.00	142.08%	4,165.00	803.00	3,362.00	518.68%	2,000.00	208.25%
4014 · Membership Student	60.00	75.00	-15.00	80.0%	1,650.00	125.00	1,525.00	1320.0%	900.00	183.33%
4016 · Membership-Inst/Org/Commercial	0.00	68.00	-68.00	0.0%	5,500.00	3,568.00	1,932.00	154.15%	4,000.00	137.5%
4017 · Membership Administrator	698.50	1,411.00	-712.50	49.5%	20,745.15	22,657.00	-1,911.85	91.56%	25,000.00	82.98%
4018 · Membership Retired Teacher	40.00	100.00	-60.00	40.0%	2,475.00	684.00	1,791.00	361.84%	900.00	275.0%
4019 · 2 Day Institute fees	0.00	0.00	0.00	0.0%	14,175.00	30,625.00	-16,450.00	46.29%	30,625.00	0.0%
4020 · Fees Registration	310,107.34	1,014,901.00	-704,793.66	30.56%	3,723,586.11	3,578,199.00	145,387.11	104.06%	3,651,300.00	101.98%
4021 · Fees-Exhibitors	329.64	0.00	329.64	100.0%	26,697.54	101,500.00	-74,802.46	26.3%	101,500.00	26.3%
4022 · Fees-Career Fair	-680.00	0.00	-680.00	100.0%	8,080.00	5,000.00	3,080.00	161.6%	0.00	100.0%
4024 · Presenter Fees	160.00	0.00	160.00	100.0%	2,791.00	35,000.00	-32,209.00	7.97%	5,000.00	55.82%
4025 · Award Luncheon	120.00	0.00	120.00	100.0%	11,240.00	36,000.00	-24,760.00	31.22%	35,000.00	32.11%
4026 · Seal of Excecelence Banquets	3,000.00	0.00	3,000.00	100.0%	16,150.00	45,000.00	-28,850.00	35.89%	36,000.00	44.86%
4027 · Admin. Leadership Symposium	50.00	0.00	50.00	100.0%	2,600.00	5,000.00	-2,400.00	52.0%	45,000.00	5.78%
4029 · Shipping Cost/Processing Fees	16.86	0.00	16.86	100.0%	-3,867.29	20.00	-3,887.29	-19,336.45%	5,000.00	0.0%
4030 · Publications / Books/Royalties	60.00	0.00	60.00	100.0%	7,187.94	31,000.00	-23,812.06	23.19%	20.00	35,939.7%
4031 · Promotional Items	100.00	0.00	100.00	100.0%	23,962.00	0.00	23,962.00	100.0%	31,000.00	77.3%
4032 · Auxiliary/Program Materials	40.00	0.00	40.00	100.0%	1,812.00	0.00	1,812.00	100.0%	0.00	100.0%
4040 · Sponsors	40,000.00	40,000.00	0.00	100.0%	152,570.00	188,000.00	-35,430.00	81.15%	188,000.00	81.15%
4041 · Other Contributions	200.00	0.00	200.00	100.0%	1,100.00	0.00	1,100.00	100.0%	0.00	100.0%
4042 · Other-Advertising	0.00	118.00	-118.00	0.0%	5,877.50	6,754.00	-876.50	87.02%	10,754.00	54.65%
4043 · Government Grant	72,308.59	62,418.00	9,890.59	115.85%	1,794,939.52	2,060,997.00	-266,057.48	87.09%	2,266,916.00	79.18%
4044 · Ticket Sales	0.00	0.00	0.00	0.0%	925.00	0.00	925.00	100.0%	0.00	#DIV/0!
4045 · Other School Visits	100.00	0.00	100.00	100.0%	5,200.00	7,500.00	-2,300.00	69.33%	7,500.00	0.0%
4046 · Hotel Rebates	26,460.00	0.00	26,460.00	100.0%	26,460.00	0.00	26,460.00	100.0%	45,000.00	58.8%
4047 · Mailing Lists	0.00	0.00	0.00	0.0%	700.00	0.00	700.00	100.0%	0.00	100.0%
4048 · Dues & Subscription Income	139.50	251.00	-111.50	55.58%	1,729.80	404.00	1,325.80	428.17%	500.00	0.0%
4900 · Interest Income	0.00	0.00	0.00	0.0%	5,386.69	0.00	5,386.69	100.0%	0.00	100.0%
4904 · Unrealized Gain/(Loss)	0.00	0.00	0.00	0.0%	1,808.73	0.00	1,808.73	100.0%	0.00	100.0%
4921 · Grant Income	0.00	0.00	0.00	0.0%	103,000.00	103,000.00	0.00	100.0%	103,000.00	100.0%
4930 · Contract Income	303,941.36	178,219	125,722.36	170.54%	830,569.62	831,849	-1,279.38	99.85%	1,342,583.00	61.86%
4931 · Translation Services Income	577.05	-	577	100.0%	5,783.41	0	5,783	100.0%	0.00	0.0%
Total Income	759,916.43	1,298,937	(539,021)	58.5%	6,839,959.83	7,109,848	(269,888)	96.2%	7,968,498	85.84%
5010 · COGS - Promotional Items	0.00	-	-	0.0%	24,080.09	30,000	-5,920	80.27%	30,000	80.27%
Total COGS	0.00	-	-	-	24,080.09	30,000	-5,920	80.27%	30,000	80.27%
Gross Profit	759,916.43	1,298,937	(539,021)	58.5%	6,815,879.74	7,079,848	-263,968	96.27%	7,938,498	85.86%
Expense										
6000.1 · Personnel Costs										
6000 · Payroll Expenses	233,433.84	259,642.00	-26,208.16	89.91%	2,508,199.11	2,639,237	-131,038	95.04%	3,235,344	77.52%
6006 · Salary - OT	0.00	3,044.00	-3,044.00	0.0%	0.00	45,920	-45,920	0.0%	52,008	0.0%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0	0	0.0%	82,604.00	0.0%
6010 · Temporary Help	0.00	0.00	0.00	0.0%	8,245.00	15,000	-6,755	54.97%	15,000.00	0.0%
6110 · Payroll Taxes	17,177.72	21,479.00	-4,301.28	79.97%	185,359.02	219,599.00	-34,239.98	84.41%	275,641.00	67.25%
6120 · Workers Comp	1,723.16	2,049.00	-325.84	84.1%	14,285.16	20,945.00	-6,659.84	68.2%	26,284.00	54.35%
6130 · Dental Insurance	2,114.06	3,806.00	-1,691.94	55.55%	18,625.94	38,905.00	-20,279.06	47.88%	48,865.00	38.12%
6140 · Medical Insurance	12,370.22	15,759.00	-3,388.78	78.5%	115,686.84	161,107.00	-45,420.16	71.81%	202,198.00	57.21%
6142 · Aflac Insurance	227.06	0.00	227.06	100.0%	3,233.66	0.00	3,233.66	100.0%	0.00	-100.0%
6150 · Employee Life Insurance	349.96	395.00	-45.04	88.6%	3,122.08	4,037.00	-914.92	77.34%	5,054.00	61.77%
6155 · Retirement Plan	6,893.73	10,167.00	-3,273.27	67.81%	71,871.47	103,927.00	-32,055.53	69.16%	130,419.00	55.11%
6170 · Vacation Expense	4,573.50	0	4,574	100.0%	76,655.88	0	76,656	100.0%	0.00	-100.0%
Total 6000.1 · Personnel Costs	278,863.25	316,341.00	-37,477.75	88.15%	3,005,284.16	3,248,677.00	-243,392.84	92.51%	4,073,417	73.78%
6210 · Phone Expense	5,003.22	3,232.00	1,771.22	154.8%	38,216.22	66,779.00	-28,562.78	57.23%	75,608.00	50.55%
6220 · Electricity Expense	10,037.25	1,167.00	8,870.25	860.09%	23,760.10	26,670.00	-2,909.90	89.09%	29,000.00	81.93%
6221 · Disposal Expense	180.45	172.00	8.45	104.91%	1,744.37	2,313.00	-568.63	75.42%	3,000.00	58.15%
6223 · Janitorial Expense	1,386.72	1,600.00	-213.28	86.67%	14,196.94	16,000.00	-1,803.06	88.73%	19,200.00	73.94%
6224 · Security (Alarm) Expense	0.00	300.00	-300.00	0.0%	1,264.50	3,200.00	-1,935.50	39.52%	4,000.00	31.61%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date through Apr. 30, 2023

10 mos. (83.3%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Apr. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	Annual Budget
6230 - Insurance Expense	2,036.48	2,245.00	-208.52	90.71%	19,000.10	25,510.00	-6,509.90	74.48%	30,000.00	63.33%
6240 - Water Expense	6.55	300.00	-293.45	2.18%	1,360.54	2,898.00	-1,537.46	46.95%	3,500.00	38.87%
6250 - Tax/Licenses/Filing Fees	0.00	100.00	-100.00	0.0%	3,736.61	4,700.00	-963.39	79.5%	4,700.00	79.5%
6300 - Postage	943.20	800.00	143.20	117.9%	2,977.90	3,650.00	-672.10	81.59%	4,150.00	71.76%
6301 - Postage Freight Shipping	1,233.96	0.00	1,233.96	100.0%	2,873.99	2,000.00	873.99	143.7%	2,000.00	143.7%
6302 - Postage UPS	0.00	500.00	-500.00	0.0%	366.03	3,077.00	-2,710.97	11.9%	3,577.00	10.23%
6303 - Postage Bulk Mail	1,000.00	0.00	1,000.00	100.0%	7,275.00	7,000.00	275.00	103.93%	7,000.00	103.93%
6304 - Postage FedEx	0.00	150.00	-150.00	0.0%	1,454.57	2,400.00	-945.43	60.61%	2,500.00	58.18%
6310 - Office Supplies Expense	2,026.37	1,162.00	864.37	174.39%	31,687.53	23,903.00	7,784.53	132.57%	26,241.00	120.76%
6330 - Maint & Repairs Equipment	0.00	100.00	-100.00	0.0%	1,157.50	3,470.00	-2,312.50	33.36%	4,000.00	28.94%
6331 - Maintenance & Repairs Building	692.35	1,000.00	-307.65	69.24%	5,764.71	18,020.00	-12,255.29	31.99%	25,000.00	23.06%
6340 - Equipment Rental Expense	14,986.02	3,096.00	11,890.02	484.05%	234,121.98	239,016.00	-4,894.02	97.95%	253,782.00	92.25%
6350 - Small Equipment Purchases										
6351 - Hardware	2,326.65	0.00	2,326.65	100.0%	11,481.02	18,000.00	-6,518.98	63.78%	18,000.00	63.78%
6352 - Software	8,571.63	2,966.00	5,605.63	289.0%	35,159.63	27,599.00	7,560.63	127.4%	58,530.00	60.07%
6350 - Small Equipment Purchases - O	220.49	0.00	220.49	100.0%	835.69	4,000.00	-3,164.31	20.89%	4,000.00	20.89%
Total 6350 - Small Equipment Purchases	11,118.77	2,966.00	8,152.77	374.87%	47,476.34	49,599.00	-2,122.66	95.72%	80,530.00	58.95%
6360 - Office Furniture Purchases	0.00	0.00	0.00	0.0%	372.29	2,500.00	-2,127.71	14.89%	5,000.00	100.0%
6400 - Activity Supplies	1,699.12	2,786.00	-1,086.88	60.99%	65,063.56	49,072.00	15,991.56	132.59%	50,622.00	128.53%
6401 - Activity Supplies Region 1	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	1,000.00	0.0%
6402 - Activity Supplies Region 2	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	1,000.00	0.0%
6403 - Activity Supplies Region 3	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	1,000.00	0.0%
6404 - Activity Supplies Region 4	0.00	0.00	0.00	0.0%	0.00	500.00	-500.00	0.0%	1,000.00	0.0%
6405 - Activity Supplies Region 5	500.00	0.00	500.00	100.0%	650.79	500.00	150.79	130.16%	1,000.00	65.08%
6410 - Decorations	0.00	0.00	0.00	0.0%	2,735.89	4,800.00	-2,064.11	57.0%	5,500.00	49.74%
6420 - Education/Prof. Materials	0.00	50.00	-50.00	0.0%	3,543.13	626.00	2,917.13	566.0%	626.00	566.0%
6430 - Awards & Gifts	3,878.11	750.00	3,128.11	517.08%	20,500.86	16,691.00	3,809.86	122.83%	20,141.00	101.79%
6440 - Reprographics	1,148.09	950.00	198.09	120.85%	69,268.43	57,115.00	12,153.43	121.28%	58,165.00	119.09%
6450 - Facility Rental	0.00	0.00	0.00	0.0%	164,768.22	0.00	164,768.22	100.0%	0.00	100.0%
6501 - Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	129,902.81	129,900.00	2.81	100.0%	155,883.00	83.33%
6600 - Conf., Seminars & Education Exp	41,000.00	100.00	40,900.00	41,000.0%	174,018.00	100,900.00	73,118.00	172.47%	111,700.00	155.79%
6610 - Dues & Subscriptions Expense	364.03	393.00	-28.97	92.63%	10,594.42	4,002.00	6,592.42	264.73%	4,983.00	212.61%
6700 - Speaker Fees	0.00	5,000.00	-5,000.00	0.0%	72,250.00	52,250.00	20,000.00	138.28%	54,750.00	131.96%
6710 - Speaker Travel Costs	437.00	0.00	437.00	100.0%	1,179.77	10,500.00	-9,320.23	11.24%	10,500.00	11.24%
6720 - Chapter Rebates	0.00	0.00	0.00	0.0%	8,594.33	11,279.00	-2,684.67	76.2%	25,000.00	34.38%
6730 - Scholarships	0.00	0.00	0.00	0.0%	20,066.00	19,000.00	1,066.00	105.61%	20,000.00	100.33%
6732 - Stipends	0.00	0.00	0.00	0.0%	22,514.00	37,139.00	-14,625.00	60.62%	47,264.00	47.63%
6740 - Donations & Contributions	0.00	0.00	0.00	0.0%	1,667.22	0.00	1,667.22	100.0%	0.00	-100.0%
6800 - Travel Expense	11,229.20	17,296.00	-6,066.80	64.92%	155,176.05	106,887.00	48,289.05	145.18%	139,438.00	111.29%
6810 - Meals Expense	8,658.45	2,800.00	5,858.45	309.23%	81,691.22	30,177.00	51,514.22	270.71%	44,677.00	182.85%
6820 - Conference Music Show Expense	0.00	0.00	0.00	0.0%	11,500.00	7,000.00	4,500.00	164.29%	7,000.00	164.29%
6840 - Food Catering Service	18,189.72	4,500.00	13,689.72	404.22%	550,281.65	395,650.00	154,631.65	139.08%	439,000.00	125.35%
6850 - Lodging Expense	42,574.56	11,750.00	30,824.56	362.34%	241,080.34	344,164.00	-103,083.66	70.05%	377,310.00	63.89%
6900 - Legal Expense	6,021.00	2,008.00	4,013.00	299.85%	16,056.00	20,080.00	-4,024.00	79.96%	24,096.00	66.63%
6910 - Accounting Expense	13,591.56	13,951.00	-359.44	97.42%	158,915.60	165,519.00	-6,603.40	96.01%	193,419.00	82.16%
6920 - Bank Charges	843.21	146.00	697.21	577.54%	7,072.60	5,662.00	1,410.60	124.91%	6,537.00	108.19%
6921 - Credit Card Charge Fees	11,668.40	9,575.00	2,093.40	121.86%	53,970.58	35,340.00	18,630.58	152.72%	36,393.00	148.3%
6950 - Other-Services	132,050.13	10,875.00	121,175.13	1,214.25%	448,872.38	535,414.00	-86,541.62	83.84%	589,662.00	76.12%
6960 - Consultants	8,000.00	3,889.00	4,111.00	205.71%	144,566.00	147,640.00	-3,074.00	97.92%	170,765.00	84.66%
6961 - Consultant Reimbursements	535.91	0.00	535.91	100.0%	5,484.14	4,000.00	1,484.14	137.1%	4,500.00	121.87%
7000 - Advertising/Marketing Expense	0.00	1,000.00	-1,000.00	0.0%	2,200.00	4,100.00	-1,900.00	53.66%	4,700.00	46.81%
7010 - Sub Contract	0.00	0.00	0.00	0.0%	714,760.00	981,760.00	-267,000.00	72.8%	981,760.00	72.8%
7500 - Interest Expense (mortgage)	8,982.06	9,487.00	-504.94	94.68%	92,332.19	95,573.00	-3,240.81	96.61%	114,273.00	80.8%
7840 - Miscellaneous Expense	429.40	0.00	429.40	100.0%	1,965.93	1,500.00	465.93	131.06%	0.00	100.0%
9999 - Suspense	740.85	0.00	740.85	100.0%	740.85	0.00	740.85	100.0%	1,500.00	0.0%
Total Expense	655,046	445,527.00	209,519	147.03%	6,898,074	7,127,622	-229,548	96.78%	8,361,369	82.5%
Net Income	104,871	853,410.00	-748,539	12.29%	-82,195	-47,774	-34,421	172.05%	-422,871	100.0%