

California Association for Bilingual Education

Financial Package - Preliminary

09/30/2023

Un-audited

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

09/30/2023

	Sept. 2023	Sept. 2022	23 vs 22 Variance
ASSETS			
Current Assets			
Cash	\$ 257,718	\$ 1,771,258	\$ (1,513,540)
Savings & Certificate of Deposits	268,894	257,219	11,675
Investment - (MMF, Savings, and CDs)	1,492,027	832,230	659,797
Accounts Receivable	348,139	268,303	79,836
Grant Receivable	80,179	75,958	4,221
Pledges Receivable	300,000	-	300,000
Inventory	16,895	14,266	2,629
Prepaid expenses and other current assets	182,378	50,721	131,657
Total current assets	\$ 2,946,230	\$ 3,269,955	\$ (323,725)
Property and equipment			
Land - Walnut	509,144	509,144	-
Building and improvements - Walnut	3,574,694	3,574,694	-
Total Property and equipment	4,710,994	4,710,994	-
Less: accumulated depreciation	(1,513,992)	(1,358,109)	(155,883)
Property and equipment, net	3,197,002	3,352,885	(155,883)
Total assets	\$ 6,143,232	\$ 6,622,840	\$ (479,608)
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 343,346	\$ 1,027,494	\$ (684,148)
Unearned income - Annual Conference	-	-	-
Unearned income - PDS	-	-	-
Deferred Income - EWIG	16,070	208,742	(192,673)
SBA - EIDL	475,886	488,071	(12,185)
Note payable (Mortgage)	1,975,724	2,072,290	(96,566)
Total liabilities	2,811,026	3,796,502	(985,477)
Net assets			
Unrestricted	2,584,290	2,377,319	206,971
Temporarily restricted	707,916	409,018	298,898
Permanently restricted	40,000	40,000	-
Total net assets	3,332,206	2,826,337	505,869
Total liabilities and net assets	\$ 6,143,232	\$ 6,622,840	\$ (479,608)

These financial statements are based on the transaction information provided to 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 Activities (Interim)

Year-to-date through 09/30/2023

		Sept.	Sept.	2024 vs. 2023	
		2023	2022	Variance	%
Revenues					
. 4041	Conferences	\$261,143	\$290,821	(\$29,678)	-10%
4043	Grant Income	3,300	3,000	300	100%
4921	Government Grant	141,797	1,091,923	(950,126)	-87%
. 4018	Membership Dues	14,797	4,829	9,968	206%
4930	Program Income	206,577	112,724	93,854	83%
. 4031	Publication & Promotional Sales	1,062	2,985	(1,923)	0%
Total revenue		647,872	1,507,209	(859,336)	-57%
Expenses					
56%	Program Services	918,501	1,758,782	(840,282)	-48%
44%	Support Services	712,757	416,710	296,046	71%
Total Expenses		1,631,257	2,175,492	(544,235)	-25%
Change in unrestricted net assets		(983,385)	(668,284)	(315,101)	47%
1	Change in net assets	(983,385)	(668,285)	(315,106)	47%
Net assets at beginning of year		4,315,591	3,494,622	820,969	23%
Net assets at end of year		3,332,206	2,826,337	505,869	18%

These financial statements are based on the transaction information provided to 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 Cash Flows - (Preliminary)

As of 09/30/2023

Cash flows from operating activities

Change in net assets	\$ (983,385)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	38,971
Transfer from CD to Investments	(19,196)
Change in operating assets and liabilities	
Accounts/Contracts receivable	685,180
Grant receivable	67,865
Prepaid expenses and other current assets	(128)
Accounts payable and accrued expenses	(186,155)
Deferred revenue - Contracts	(33,800)
Net cash used in operating activities	\$ (430,648)

Cash flows from investing activities

Purchase of property and equipment	-
------------------------------------	---

Cash flows from financing activities

Payment of note payable	(24,377)
SBA - EIDL	(3,046)

Net change in cash and cash equivalents \$ (458,071)

Cash and cash equivalents at beginning of year 715,789

Cash and cash equivalents at end of this period \$257,718

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 27,086

These financial statements are based on the transaction information provided to 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
Actual vs. Budget
For year-to-date through Sept. 30, 2023

3 mos. (25%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	8,350	2,130	6,220	392%	14,392	12,121	2,271	119%	80,000	18%
Annual/Regional Conferences Fees	146,034	106,542	39,492	2,253%	186,923	108,235	78,688	173%	4,492,279	4%
Sponsorships	73,805	10,000	63,805	0%	75,568	10,000	65,568	100%	195,000	39%
Books/Promotion Items	108	0	108	0%	118	1,535	-1,417	100%	31,000	0%
Gov't Grant	31,140	82,687	-51,547	38%	141,797	203,259	-61,462	70%	693,400	20%
Private Grant Income	0	1,000	-1,000	0%	3,300	3,000	300	110%	153,000	2%
Contract Income	126,350	87,722	38,628	0%	206,350	243,666	-37,316	85%	2,890,167	0%
Interest Income	6,076	0	0	0%	19,196	0	19,196	100%	9,739	100%
Other Income	0	0	0	0%	227	300	-73	-24%	37,000	1%
Carry Forward from Prior Yar	0	0	0	0%		427,970	-427,970	0%	427,970	0%
In-Kind Donations	0	0	0	0%	0.00	0	0	0%	0	0%
Total Income	391,864	290,081	95,707	135%	647,872.17	1,010,086	-362,214	64%	9,009,555	7%
Cost of Goods Sold										
COGS - Promotional Items	0	0	0	0%	0	0	0	0%	30,000	0%
5000 - COGS - Books/Publications	0	0	0	0%	0	0	0	0%	0	0%
Total COGS	0	0	0	-100%	0	0	0	0%	30,000	0%
Gross Profit	391,864	290,081	211,880	135%	647,872	1,010,086	-362,214	64%	8,979,555	7%
Expense										
Personnel Costs	366,956	417,159	-50,203	88%	1,119,638	1,251,477	-131,839	89%	5,269,801	21%
Operating costs	14,489	17,526	-3,037	83%	49,984	46,289	3,695	108%	573,108	9%
Office Furn./Comp. Hardware/ Software	2,838	5,280	-2,497	54%	14,501	10,661	3,676	136%	147,659	10%
Direct Program Costs	55,527	50,159	5,368	111%	151,223	140,515	10,708	108%	1,574,860	10%
Consultants/Outside Services	23,377	51,454	-28,077	45%	219,931	194,110	25,820	113%	1,036,890	21%
Subcontract	1,000	75	925	0%	1,000	1,075	-75	93%	3,500	29%
Interest Expense	8,825	9,222	-397	0%	27,086	28,265	-1,179	96%	110,020	25%
Credit Card Charge/Bank Fees	15,721	25,752	-10,031	0%	47,294	57,289	-9,995	83%	211,466	22%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	356	0	356	0%	601	0	601	100%	52,250	0%
Total Expense	489,090	576,627	28,924	85%	1,631,257	1,729,681	-98,589	94%	8,979,554	18%
Net Income	-97,226	-286,546	189,320	34%	-983,385	-719,595	-263,625	137%	1	100%

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

3 mos. (25%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 - Membership-Teacher	1,367.85	680.00	687.85	201.15%	3,756.23	5,422.00	-1,665.77	69.28%	36,585.00	10.27%
4012 - Membership Paraprofessional	140.00	12.00	128.00	1,166.67%	318.50	104.00	214.50	306.25%	1,644.00	19.37%
4013 - Membership Parent/Community	340.00	20.00	320.00	1,700.0%	480.00	300.00	180.00	160.0%	4,755.00	10.09%
4014 - Membership Student	600.00	0.00	600.00	100.0%	660.00	240.00	420.00	275.0%	2,143.00	30.8%
4016 - Membership-Inst/Org/Commercial	3,500.00	500.00	3,000.00	700.0%	4,000.00	2,500.00	1,500.00	160.0%	7,265.00	55.06%
4017 - Membership Administrator	2,082.25	643.00	1,439.25	323.83%	4,537.75	3,080.00	1,457.75	147.33%	24,797.00	18.3%
4018 - Membership Retired Teacher	320.00	275.00	45.00	116.36%	640.00	475.00	165.00	134.74%	2,811.00	22.77%
4019 - 2 Day Institute fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	45,000.00	0.0%
4020 - Fees Registration	126,193.58	103,186.00	23,007.58	122.3%	165,381.38	104,486.00	60,895.38	158.28%	4,174,051.00	3.96%
4021 - Fees-Exhibitors	18,730.00	1,150.00	17,580.00	1,628.7%	18,730.00	1,150.00	17,580.00	1,628.7%	106,775.00	17.54%
4022 - Fees-Career Fair	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	8,000.00	0.0%
4023 - Fees-Meals	46.00	0.00	46.00	100.0%	46.00	0.00	46.00	100.0%	0.00	100.0%
4024 - Presenter Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	37,500.00	0.0%
4025 - Award Luncheon	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	42,000.00	0.0%
4026 - Seal of Excecelence Banquets	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	45,000.00	0.0%
4027 - Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,625.00	0.0%
4029 - Shipping Cost/Processing Fees	50.00	0.00	50.00	100.0%	64.97	0.00	64.97	100.0%	0.00	100.0%
4030 - Publications / Books/Royalties	0.00	0.00	0.00	0.0%	943.54	0.00	943.54	100.0%	5,000.00	18.87%
4031 - Promotional Items	108.00	0.00	108.00	100.0%	118.00	1,535.00	-1,417.00	7.69%	26,000.00	0.45%
4032 - Auxiliary/Program Materials	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	4,000.00	0.0%
4040 - Sponsors	73,805.00	10,000.00	63,805.00	738.05%	75,568.37	10,000.00	65,568.37	755.68%	195,000.00	38.75%
4041 - Other Contributions	0.00	500.00	-500.00	0.0%	100.00	500.00	-400.00	20.0%	2,250.00	4.44%
4042 - Other-Advertising	875.00	1,650.00	-775.00	53.03%	1,252.60	1,931.00	-678.40	64.87%	9,378.00	13.36%
4043 - Government Grant	31,140.43	82,687.00	-51,546.57	37.66%	141,796.61	203,259.00	-61,462.39	69.76%	693,400.00	20.45%
4044 - Ticket Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
4045 - Other School Visits	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,000.00	0.0%
4046 - Hotel Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	63,500.00	0.0%
4047 - Mailing Lists	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	100.0%
4048 - Dues & Subscription Income	139.50	56.00	83.50	249.11%	404.55	168.00	236.55	240.8%	1,700.00	23.8%
4900 - Interest Income	2,052.13	0.00	2,052.13	100.0%	6,243.69	0.00	6,243.69	100.0%	9,739.00	64.11%
4904 - Unrealized Gain/(Loss)	4,023.61	0.00	4,023.61	100.0%	12,952.61	0.00	12,952.61	100.0%	0.00	100.0%
4921 - Grant Income	0.00	1,000.00	-1,000.00	0.0%	3,300.00	3,000.00	300.00	110.0%	153,000.00	2.16%
4930 - Contract Income	126,350.37	87,722.00	38,628.37	144.04%	206,350.37	243,666.00	-37,315.63	84.69%	2,821,667.00	7.31%
4931 - Translation Services Income	0.00	0.00	0.00	0.0%	227.00	300.00	-73.00	75.67%	37,000.00	0.61%
4990 - Carry Forward from Prior Year	0.00	0.00	0.00	0.0%	0.00	427,970.00	-427,970.00	0.0%	427,970.00	0.0%
Total Income	391,863.72	290,081.00	101,782.72	135.09%	647,872.17	1,010,086.00	-362,213.83	64.14%	9,009,555.00	7.19%
5010 - COGS - Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	30,000.00	0.0%
5011 - COGS - Books	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	30,000.00	0.0%
Gross Profit	391,863.72	290,081.00	101,782.72	135.09%	647,872.17	1,010,086.00	-362,213.83	64.14%	8,979,555.00	7.21%
6000.1 - Personnel Costs										
6000 - Payroll Expenses	305,485.87	342,885.00	-37,399.13	89.09%	930,673.14	1,028,655.00	-97,981.86	90.48%	4,231,893.00	21.99%
6006 - Salary - OT	0.00	4,169.00	-4,169.00	0.0%	0.00	12,507.00	-12,507.00	0.0%	50,028.00	0.0%
6008 - Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	89,796.00	0.0%
6010 - Temporary Help	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	15,000.00	0.0%
6110 - Payroll Taxes	22,504.89	29,499.00	-6,994.11	76.29%	68,825.42	88,497.00	-19,671.58	77.77%	371,595.00	18.52%
6120 - Workers Comp	1,723.17	2,534.00	-810.83	68.0%	5,169.50	7,602.00	-2,432.50	68.0%	31,914.00	16.2%
6130 - Dental Insurance	2,475.42	4,582.00	-2,106.58	54.03%	7,236.93	13,746.00	-6,509.07	52.65%	57,706.00	12.54%
6140 - Medical Insurance	14,906.82	19,087.00	-4,180.18	78.1%	46,029.49	57,261.00	-11,231.51	80.39%	240,443.00	19.14%
6142 - Aflac Insurance	247.70	0.00	247.70	100.0%	1,461.03	0.00	1,461.03	100.0%	0.00	100.0%
6150 - Employee Life Insurance	339.56	521.00	-181.44	65.18%	1,081.08	1,563.00	-481.92	69.17%	6,561.00	16.48%
6155 - Retirement Plan	8,744.17	13,882.00	-5,137.83	62.99%	25,415.49	41,646.00	-16,230.51	61.03%	174,865.00	14.53%
6170 - Vacation Expense	10,528.34	0.00	10,528.34	100.0%	33,745.69	0.00	33,745.69	100.0%	0.00	100.0%
Total 6000.1 - Personnel Costs	366,955.94	417,159.00	-50,203.06	87.97%	1,119,637.77	1,251,477.00	-131,839.23	89.47%	5,269,801.00	21.25%
6210 - Phone Expense	4,317.60	4,104.00	213.60	105.21%	13,901.61	10,230.00	3,671.61	135.89%	71,400.00	19.47%
6220 - Electricity Expense	2,408.82	2,706.00	-297.18	89.02%	5,879.61	5,555.00	324.61	105.84%	31,000.00	18.97%
6221 - Disposal Expense	180.45	250.00	-69.55	72.18%	541.35	750.00	-208.65	72.18%	3,000.00	18.05%

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

3 mos. (25%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
6223 - Janitorial Expense	1,387.00	1,600.00	-213.00	86.69%	4,161.00	4,800.00	-639.00	86.69%	19,200.00	21.67%
6224 - Security (Alarm) Expense	98.84	300.00	-201.16	32.95%	591.50	900.00	-308.50	65.72%	4,000.00	14.79%
6230 - Insurance Expense	2,036.48	2,500.00	-463.52	81.46%	6,109.42	7,500.00	-1,390.58	81.46%	30,000.00	20.36%
6240 - Water Expense	292.46	300.00	-7.54	97.49%	603.22	800.00	-196.78	75.4%	3,500.00	17.23%
6250 - Tax/Licenses/Filing Fees	0.00	25.00	-25.00	0.0%	240.95	380.00	-139.05	63.41%	5,153.00	4.68%
6300 - Postage	111.00	75.00	36.00	148.0%	186.24	223.00	-36.76	83.52%	4,912.00	3.79%
6301 - Postage Freight Shipping	0.00	0.00	0.00	0.0%	157.40	0.00	157.40	100.0%	7,250.00	2.17%
6302 - Postage UPS	51.20	250.00	-198.80	20.48%	479.53	797.00	-317.47	60.17%	2,850.00	16.83%
6303 - Postage Bulk Mail	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,000.00	0.0%
6304 - Postage FedEx	0.00	0.00	0.00	0.0%	33.68	100.00	-66.32	33.68%	2,550.00	1.32%
6310 - Office Supplies Expense	997.27	1,003.00	-5.73	99.43%	7,623.16	1,952.00	5,671.16	390.53%	39,793.00	19.16%
6330 - Maint & Repairs Equipment	0.00	178.00	-178.00	0.0%	780.00	178.00	602.00	438.2%	1,500.00	52.0%
6331 - Maintenance & Repairs Building	357.85	1,250.00	-892.15	28.63%	1,153.05	3,086.00	-1,932.95	37.36%	20,000.00	5.77%
6340 - Equipment Rental Expense	2,250.21	2,985.00	-734.79	75.38%	7,542.16	9,038.00	-1,495.84	83.45%	320,000.00	2.36%
6350 - Small Equipment Purchases										
6351 - Hardware	0.00	0.00	0.00	0.0%	3,933.46	0.00	3,933.46	100.0%	23,500.00	16.74%
6352 - Software	2,782.61	5,280.00	-2,497.39	52.7%	10,403.06	10,522.00	-118.94	98.87%	114,020.00	9.12%
6353 - Other Small Equipment Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,000.00	0.0%
	55.83	0.00			164.24	0.00				
Total 6350 - Small Equipment Purchases	2,838.44	5,280.00	-2,497.39	53.76%	14,500.76	10,522.00	3,814.52	137.81%	142,520.00	10.17%
6360 - Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	139.00	-139.00	0.0%	5,139.00	0.0%
6400 - Activity Supplies	326.45	256.00	70.45	127.52%	2,309.05	1,258.00	1,051.05	183.55%	62,100.45	3.72%
6401 - Activity Supplies Region 1	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6402 - Activity Supplies Region 2	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6403 - Activity Supplies Region 3	0.00	0.00	0.00	0.0%	200.00	0.00	200.00	100.0%	1,000.00	20.0%
6404 - Activity Supplies Region 4	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6405 - Activity Supplies Region 5	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000.00	0.0%
6410 - Decorations	359.43	25.00	334.43	1,437.72%	359.43	219.00	140.43	164.12%	3,100.00	11.59%
6420 - Education/Prof. Materials	403.80	0.00	403.80	100.0%	2,488.30	900.00	1,588.30	276.48%	2,900.00	85.8%
6430 - Awards & Gifts	50.00	620.00	-570.00	8.07%	1,528.93	1,972.00	-443.07	77.53%	27,000.00	5.66%
6440 - Reprographics	10.19	0.00	10.19	100.0%	754.66	320.00	434.66	235.83%	83,000.00	0.91%
6450 - Facility Rental	0.00	0.00	0.00	0.0%	0.00	38,696.00	-38,696.00	0.0%	121,550.00	0.0%
6501 - Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	38,970.84	38,970.00	0.84	100.0%	155,883.00	25.0%
6600 - Conf., Seminars & Education Exp	12,000.00	0.00	12,000.00	100.0%	15,025.18	635.00	14,390.18	2,366.17%	91,700.00	16.39%
6610 - Dues & Subscriptions Expense	329.50	120.00	209.50	274.58%	1,061.86	1,141.00	-79.14	93.06%	5,780.00	18.37%
6700 - Speaker Fees	3,000.00	0.00	3,000.00	100.0%	3,000.00	0.00	3,000.00	100.0%	78,500.00	3.82%
6710 - Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	13,000.00	0.0%
6720 - Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	11,894.00	0.0%
6730 - Scholarships	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	22,106.00	0.0%
6732 - Stipends	0.00	20,000.00	-20,000.00	0.0%	1,000.00	24,500.00	-23,500.00	4.08%	44,750.00	2.23%
6800 - Travel Expense	16,041.47	13,045.00	2,996.47	122.97%	36,700.56	23,437.00	13,263.56	156.59%	202,263.00	18.14%
6810 - Meals Expense	3,790.20	3,103.00	687.20	122.15%	11,350.47	7,866.00	3,484.47	144.3%	104,263.00	10.89%
6820 - Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000.00	0.0%
6840 - Food Catering Service	6,225.47	0.00	6,225.47	100.0%	35,698.52	0.00	35,698.52	100.0%	523,000.00	6.83%
6850 - Lodging Expense	6,546.97	8,873.00	-2,326.03	73.79%	36,959.10	35,397.00	1,562.10	104.41%	353,450.00	10.46%
6900 - Legal Expense	0.00	1,991.83	-1,991.83	0.0%	4,345.16	5,975.49	-1,630.33	72.72%	23,902.00	18.18%
6910 - Accounting Expense	15,102.57	25,103.00	-10,000.43	60.16%	45,307.71	55,309.00	-10,001.29	81.92%	204,231.00	22.18%
6920 - Bank Charges	618.71	649.00	-30.29	95.33%	1,986.14	1,980.00	6.14	100.31%	7,235.00	27.45%
6921 - Credit Card Charge Fees	1,087.44	619.00	468.44	175.68%	5,141.19	2,198.00	2,943.19	233.9%	57,303.00	8.97%
6950 - Other-Services	11,953.61	33,381.00	-21,427.39	35.81%	132,268.90	118,373.00	13,895.90	111.74%	495,870.00	26.67%
6960 - Consultants	3,788.75	6,589.00	-2,800.25	57.5%	41,216.25	32,167.00	9,049.25	128.13%	106,365.00	38.75%
6961 - Consultant Reimbursements	0.00	0.00	0.00	0.0%	775.16	601.00	174.16	128.98%	7,071.00	10.96%
7000 - Advertising/Marketing Expense	1,000.00	75.00	925.00	1,333.33%	1,000.00	1,075.00	-75.00	93.02%	3,500.00	28.57%
7500 - Interest Expense (mortgage)	8,825.19	9,222.00	-396.81	95.7%	27,085.88	28,265.00	-1,179.12	95.83%	110,020.00	24.62%
7840 - Miscellaneous Expense	356.27	0.00	356.27	100.0%	601.46	0.00	601.46	100.0%	52,250.00	1.15%
7930 - Indirect Cost	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	100.0%
Total Expense	489,089.86	576,626.83	-87,536.97	84.82%	1,631,257.16	1,729,681.49	-98,424.33	94.31%	8,979,554.45	18.17%
Net Income	-97,226.14	-286,545.83	189,319.69	33.93%	-983,384.99	-719,595.49	-263,789.50	136.66%	0.55	100.0%