



Kevin E. Fordyce, CPA

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

December 15, 2023

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, 2023 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 May 31, 2023. 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, 2023, with the exception of the new Gift in Kind reporting standard which is discussed more fully in report notes 2 and 7, the Organization did not adopt any new accounting policies or implement any new accounting standards.

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 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 in our opinion were:

- The discussion of the financial impact of COVID-19 and the overall liquidity and availability of net assets in Notes 1 and 12
- The disclosure of loans outstanding in Note 6.
- The disclosure of net assets with donor restrictions and board designations in Note 8.

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 recommended adjustments and reclassifications noted on the attached summary of audit adjusting entries. Of these entries, none were deemed material by the team as material either individually or in the aggregate, noting that the aggregate adjustment for all posted journal entries was a reduction in total net assets of approximately \$42,000, or less than one percent and several of the adjustments were reclassifications solely for report presentation.

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

Kevin E. Fordyce, CPA

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3201 - Adjusted Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1 3101				
To reclass net asset accounts for report presentation				
3000	Opening Balance Equity		963,031.00	
3510	Permanent Restricted Net Assets		40,000.00	
3200	Unrestricted Net Assets			943,587.00
3511	Temporary Restricted Assets			59,444.00
Total			1,003,031.00	1,003,031.00
Adjusting Journal Entries JE # 2 4320				
To adjust AR and GR for the items pertaining to year ended 6/30/2023				
1202.9	A/R - Annual Conference 2023		2,370.00	
2030	Deferred Income Annual Conferen		21,400.00	
4043	Government Grant		6,274.00	
1200	Accounts Receivable			21,400.00
1207	A/R Government Grants			6,274.00
4020	Fees Registration			2,370.00
Total			30,044.00	30,044.00
Adjusting Journal Entries JE # 3 4510				
To adjust Prepaid balance for the LB Convention 2025				
1400	Prepaid		37,696.00	
6450	Facility Rental			37,696.00
Total			37,696.00	37,696.00
Adjusting Journal Entries JE # 4 7150				
To adjust GIK balance for the LB Convention Contribution of \$20K				
6450	Facility Rental		20,000.00	
4992	In-Kind Contribution			20,000.00
Total			20,000.00	20,000.00
Adjusting Journal Entries JE # 5 5110				
To adjust AP balance for the June portion of Cvent software and Riverside deposit paid on 7/3/2023				
2010	Accounts Payable		16,669.00	
1400	Prepaid			8,000.00
6950	Other-Services			8,669.00
Total			16,669.00	16,669.00
Adjusting Journal Entries JE # 6 7150				
To reclass in-kind gifts to the direct expense line items				
6353	Other Small Equipment Purchases		15,000.00	
6420	Education/Prof. Materials		2,475.00	
6420	Education/Prof. Materials		5,000.00	
6610	Dues & Subscriptions Expense		1,710.00	
6950	Other-Services		2,000.00	
6950	Other-Services		10,000.00	
6950	Other-Services		5,000.00	
7000	Advertising/Marketing Expense		14,000.00	
7920	In-Kind Expense			55,185.00
Total			55,185.00	55,185.00
Adjusting Journal Entries JE # 7 5201				
To record last payroll expense as Accrual and not Outstanding Payment at 6/30/2023 to be consistent with PY.				
1022	BOW - Business Checking #1996		229,433.00	
2170	Accrued Salaries Payable			213,379.00
2171	Accrued Payroll Taxes			16,054.00
Total			229,433.00	229,433.00
Total Adjusting Journal Entries			1,392,058.00	1,392,058.00
Total All Journal Entries			1,392,058.00	1,392,058.00

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Group : [4110]	Cash & Equivalents					
Subgroup : None						
1000	Petty Cash	800.00	800.00		0.00	800.00
1010	Bill.com Money Out Clearing	107.00	928.00		0.00	928.00
1022	BOW - Business Checking #1996	1,743,702.00	708,228.00		229,433.00	937,661.00
				AJE - 7	229,433.00	
1023	BOW - Business Checking #3901	5,834.00	5,834.00		0.00	5,834.00
1031	BOW - Business MMF #2110/8981	601,361.00	11,462.00		0.00	11,462.00
1299	Undeposited Funds	23,988.00	0.00		0.00	0.00
Subtotal : None		2,375,792.00	727,252.00		229,433.00	956,685.00
Total [4110]	Cash & Equivalents	2,375,792.00	727,252.00		229,433.00	956,685.00
Group : [4210]	Investments					
Subgroup : [4212]	CDS					
1090	Bank of the West-CD - #2538	257,219.00	257,370.00		0.00	257,370.00
1160.1	MS BNA Pref. Savings - QC	509,221.00	506,552.00		0.00	506,552.00
1160.3	MS - Certificates of Deposit	0.00	963,481.00		0.00	963,481.00
1160.4	MS - Cash, BDP, MMFs	322,324.00	2,860.00		0.00	2,860.00
Subtotal [4212]	CDS	1,088,764.00	1,730,263.00		0.00	1,730,263.00
Total [4210]	Investments	1,088,764.00	1,730,263.00		0.00	1,730,263.00
Group : [4310]	Receivables					
Subgroup : [4312]	Exchange Contract Receivables					
1200	Accounts Receivable	72,695.00	188,632.00		(21,400.00)	167,232.00
				AJE - 2	(21,400.00)	
1202.7	A/R - Annual Conference 2021	500.00	525.00		0.00	525.00
1202.8	A/R - Annual Conference 2022	56,410.00	16,335.00		0.00	16,335.00
1202.9	A/R - Annual Conference 2023	0.00	312,859.00		2,370.00	315,229.00
				AJE - 2	2,370.00	
1206	A/R Grants	0.00	300,000.00		0.00	300,000.00
1207	A/R Government Grants	266,993.00	148,044.00		(6,274.00)	141,770.00
				AJE - 2	(6,274.00)	
1208	A/R - P2I	95,502.00	102,223.00		0.00	102,223.00
1209	A/R - PDS	199,425.00	412,745.00		0.00	412,745.00
1211	A/R - ProjectBEST	1,150.00	0.00		0.00	0.00
Subtotal [4312]	Exchange Contract Receivables	692,675.00	1,481,363.00		(25,304.00)	1,456,059.00
Total [4310]	Receivables	692,675.00	1,481,363.00		(25,304.00)	1,456,059.00
Group : [4410]	Inventory					
Subgroup : None						
1300	Inventory - Books/Publications	14,266.00	16,895.00		0.00	16,895.00
Subtotal : None		14,266.00	16,895.00		0.00	16,895.00
Total [4410]	Inventory	14,266.00	16,895.00		0.00	16,895.00
Group : [4510]	Prepaid Expenses					
Subgroup : None						
1400	Prepaid	88,095.00	138,388.00		29,696.00	168,084.00
				AJE - 3	37,696.00	
				AJE - 5	(8,000.00)	
1410	Prepaid Insurance	29,483.00	43,863.00		0.00	43,863.00
Subtotal : None		117,578.00	182,251.00		29,696.00	211,947.00
Total [4510]	Prepaid Expenses	117,578.00	182,251.00		29,696.00	211,947.00
Group : [4710]	Land, Property & Equipment					
Subgroup : [4712]	Land					
1700	Land - Walnut	509,144.00	509,144.00		0.00	509,144.00
Subtotal [4712]	Land	509,144.00	509,144.00		0.00	509,144.00
Subgroup : [4714]	Building and Building Improvements					
1710	Building - Walnut	3,359,772.00	3,359,772.00		0.00	3,359,772.00
1720	Building Improvement - Walnut	214,922.00	214,922.00		0.00	214,922.00
Subtotal [4714]	Building and Building Improvements	3,574,694.00	3,574,694.00		0.00	3,574,694.00

C:\Pfx Engagement\WM\WorkPapers\{C879C60A-05D1-47E7-A307-CD9E2A8403B8}\{0A1AC496-3644-467B-AA74-7B32E4A78CF9}\{f1da0e98-5188-4232-a540-2c82478fb62f}

Client: 10056 - California Association for Bilingual Education (CABE)
Engagement: 10056.23 - California Association for Bilingual Education (CABE)
Period Ending: 6/30/2023
Trial Balance: 3110 - Trial Balance
Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Subgroup : [4716]	FA disposed by CABE already					
1500	Building	249,333.00	249,333.00		0.00	249,333.00
1501	Furniture, Fixtures, & Equipment	312,821.00	312,821.00		0.00	312,821.00
1502	Assets-i3	1,859.00	1,859.00		0.00	1,859.00
1503	Software	12,000.00	12,000.00		0.00	12,000.00
1510	Acc.Dpr.-Building	(249,333.00)	(249,333.00)		0.00	(249,333.00)
1511	Acc. Dpr-Furn., Fix & Equip	(326,680.00)	(326,680.00)		0.00	(326,680.00)
1600	Building Improvement	51,142.00	51,142.00		0.00	51,142.00
1601	Accum. Dpr. Bldg Improvement	(51,142.00)	(51,142.00)		0.00	(51,142.00)
Subtotal [4716]	FA disposed by CABE already	0.00	0.00		0.00	0.00
Subgroup : [4719]	Accumulated Depreciation					
1711	Acc. Dpr. - Building - Walnut	(623,432.00)	(757,823.00)		0.00	(757,823.00)
1721	Acc. Dpr.Bldg. Improv. - Walnut	(68,551.00)	(90,043.00)		0.00	(90,043.00)
Subtotal [4719]	Accumulated Depreciation	(691,983.00)	(847,866.00)		0.00	(847,866.00)
Total [4710]	Land, Property & Equipment	3,391,855.00	3,235,972.00		0.00	3,235,972.00
Group : [5110]	Payables					
Subgroup : [5111]	Accounts Payable					
2010	Accounts Payable	(107,755.00)	(414,716.00)		16,669.00	(398,047.00)
				AJE - 5	16,669.00	
2011	AP II	(382.00)	0.00		0.00	0.00
Subtotal [5111]	Accounts Payable	(108,137.00)	(414,716.00)		16,669.00	(398,047.00)
Total [5110]	Payables	(108,137.00)	(414,716.00)		16,669.00	(398,047.00)
Group : [5210]	Accrued Expenses					
Subgroup : None						
2020	Accrued Expenses	0.00	(3,010.00)		0.00	(3,010.00)
2145	2Way Revenues-Conferences	(1,984.00)	(1,984.00)		0.00	(1,984.00)
2146	Employee Benefit Deductions	50.00	0.00		0.00	0.00
2170	Accrued Salaries Payable	(114,499.00)	0.00		(213,379.00)	(213,379.00)
				AJE - 7	(213,379.00)	
2171	Accrued Payroll Taxes	(9,160.00)	0.00		(16,054.00)	(16,054.00)
				AJE - 7	(16,054.00)	
2180	Accrued Vested Vacation	(89,706.00)	(109,792.00)		0.00	(109,792.00)
Subtotal : None		(215,299.00)	(114,786.00)		(229,433.00)	(344,219.00)
Total [5210]	Accrued Expenses	(215,299.00)	(114,786.00)		(229,433.00)	(344,219.00)
Group : [5219]	Advances on Conditional Pledges					
Subgroup : None						
2029	Deferred Income Grants	(1,107,225.00)	(16,070.00)		0.00	(16,070.00)
Subtotal : None		(1,107,225.00)	(16,070.00)		0.00	(16,070.00)
Total [5219]	Advances on Conditional Pledges	(1,107,225.00)	(16,070.00)		0.00	(16,070.00)
Group : [5220]	Deferred Revenue					
Subgroup : None						
2030	Deferred Income Annual Conferen	(169,043.00)	(33,800.00)		21,400.00	(12,400.00)
				AJE - 2	21,400.00	
Subtotal : None		(169,043.00)	(33,800.00)		21,400.00	(12,400.00)
Total [5220]	Deferred Revenue	(169,043.00)	(33,800.00)		21,400.00	(12,400.00)
Group : [5310]	Long-Term Debt					
Subgroup : None						
2025	Note Payable	(2,095,523.00)	(2,000,101.00)		0.00	(2,000,101.00)
2900	SBA - EIDL	(491,082.00)	(478,932.00)		0.00	(478,932.00)
Subtotal : None		(2,586,605.00)	(2,479,033.00)		0.00	(2,479,033.00)
Total [5310]	Long-Term Debt	(2,586,605.00)	(2,479,033.00)		0.00	(2,479,033.00)

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Group : [6110]	Equity					
Subgroup : [6111]	Unrestricted					
3000	Opening Balance Equity	(963,031.00)	(963,031.00)		963,031.00	0.00
3200	Unrestricted Net Assets	(1,634,350.00)	(2,082,572.00)	AJE - 1	963,031.00	(3,026,159.00)
				AJE - 1	(943,587.00)	
Subtotal [6111]	Unrestricted	(2,597,381.00)	(3,045,603.00)		19,444.00	(3,026,159.00)
Subgroup : [6112]	Temporarily Restricted					
3511	Temporary Restricted Assets	(747,916.00)	(409,018.00)		(59,444.00)	(468,462.00)
				AJE - 1	(59,444.00)	
Subtotal [6112]	Temporarily Restricted	(747,916.00)	(409,018.00)		(59,444.00)	(468,462.00)
Subgroup : [6113]	Permanently Restricted					
3510	Permanent Restricted Net Assets	0.00	(40,000.00)		40,000.00	0.00
				AJE - 1	40,000.00	
Subtotal [6113]	Permanently Restricted	0.00	(40,000.00)		40,000.00	0.00
Total [6110]	Equity	(3,345,297.00)	(3,494,621.00)		0.00	(3,494,621.00)
Group : [7110]	Support and Revenue					
Subgroup : [7115]	Conference Fees					
4019	2 Day Institute fees	(13,825.00)	(20,575.00)		0.00	(20,575.00)
4020	Fees Registration	(1,881,740.00)	(4,427,343.00)		(2,370.00)	(4,429,713.00)
				AJE - 2	(2,370.00)	
4021	Fees-Exhibitors	(8,730.00)	(39,269.00)		0.00	(39,269.00)
4022	Fees-Career Fair	0.00	(7,345.00)		0.00	(7,345.00)
4024	Presenter Fees	(2,052.00)	(2,791.00)		0.00	(2,791.00)
4025	Award Luncheon	(240.00)	(16,460.00)		0.00	(16,460.00)
4026	Seal of Exceclence Banquets	(300.00)	(25,375.00)		0.00	(25,375.00)
4027	Admin. Leadership Symposium	(550.00)	(3,300.00)		0.00	(3,300.00)
4029	Shipping Cost/Processing Fees	(4,009.00)	(481.00)		0.00	(481.00)
4040	Sponsors	(142,020.00)	(256,725.00)		0.00	(256,725.00)
4041	Other Contributions	(8,160.00)	(2,625.00)		0.00	(2,625.00)
4042	Other-Advertising	(647.00)	(7,946.00)		0.00	(7,946.00)
4044	Ticket Sales	0.00	(925.00)		0.00	(925.00)
4045	Other School Visits	(475.00)	(5,700.00)		0.00	(5,700.00)
4046	Hotel Rebates	0.00	(54,720.00)		0.00	(54,720.00)
4047	Mailing Lists	0.00	(700.00)		0.00	(700.00)
Subtotal [7115]	Conference Fees	(2,062,748.00)	(4,872,280.00)		(2,370.00)	(4,874,650.00)
Subgroup : [7120]	Contributions					
4032	Auxiliary/Program Materials	(560.00)	(4,732.00)		0.00	(4,732.00)
4921	Grant Income	(109,300.00)	(723,000.00)		0.00	(723,000.00)
Subtotal [7120]	Contributions	(109,860.00)	(727,732.00)		0.00	(727,732.00)
Subgroup : [7130]	Government Contracts					
4043	Government Grant	(3,116,583.00)	(2,213,927.00)		6,274.00	(2,207,653.00)
				AJE - 2	6,274.00	
Subtotal [7130]	Government Contracts	(3,116,583.00)	(2,213,927.00)		6,274.00	(2,207,653.00)
Subgroup : [7135]	Membership Dues					
4011	Membership-Teacher	(22,561.00)	(37,338.00)		0.00	(37,338.00)
4012	Membership Paraprofessional	(957.00)	(1,726.00)		0.00	(1,726.00)
4013	Membership Parent/Community	(740.00)	(4,905.00)		0.00	(4,905.00)
4014	Membership Student	(860.00)	(1,740.00)		0.00	(1,740.00)
4016	Membership-Inst/Org/Commercial	(5,500.00)	(7,000.00)		0.00	(7,000.00)
4017	Membership Administrator	(26,457.00)	(23,056.00)		0.00	(23,056.00)
4018	Membership Retired Teacher	(664.00)	(2,795.00)		0.00	(2,795.00)
4048	Dues & Subscription Income	(420.00)	(1,925.00)		0.00	(1,925.00)
Subtotal [7135]	Membership Dues	(58,159.00)	(80,485.00)		0.00	(80,485.00)
Subgroup : [7136]	Merchandise Sales					
4030	Publications / Books/Royalties	(876.00)	(7,688.00)		0.00	(7,688.00)
4031	Promotional Items	0.00	(24,803.00)		0.00	(24,803.00)
Subtotal [7136]	Merchandise Sales	(876.00)	(32,491.00)		0.00	(32,491.00)

C:\Pfx Engagement\W\WorkPapers\{C879C60A-05D1-47E7-A307-CD9E2A8403B8}\{0A1AC496-3644-467B-AA74-7B32E4A78CF9}\{f1da0e98-5188-4232-a540-2c82478fb62f}

Client: 10056 - California Association for Bilingual Education (CABE)
Engagement: 10056.23 - California Association for Bilingual Education (CABE)
Period Ending: 6/30/2023
Trial Balance: 3110 - Trial Balance
Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Subgroup : [7138]	Program Revenue					
4930	Contract Income	(1,047,097.00)	(1,644,760.00)		0.00	(1,644,760.00)
Subtotal [7138]	Program Revenue	(1,047,097.00)	(1,644,760.00)		0.00	(1,644,760.00)
Subgroup : [7140]	Investment Gain/Loss					
4904	Unrealized Gain/(Loss)	0.00	(1,809.00)		0.00	(1,809.00)
Subtotal [7140]	Investment Gain/Loss	0.00	(1,809.00)		0.00	(1,809.00)
Subgroup : [7145]	Investment Interest and Dividends					
4900	Interest Income	(2,477.00)	(39,791.00)		0.00	(39,791.00)
Subtotal [7145]	Investment Interest and Dividends	(2,477.00)	(39,791.00)		0.00	(39,791.00)
Subgroup : [7150]	Gifts In Kind					
4992	In-Kind Contribution	0.00	(55,185.00)		(20,000.00)	(75,185.00)
				AJE - 4	(20,000.00)	
Subtotal [7150]	Gifts In Kind	0.00	(55,185.00)		(20,000.00)	(75,185.00)
Subgroup : [7175]	Other Income					
4931	Translation Services Income	(4,050.00)	(11,906.00)		0.00	(11,906.00)
4990	Other Income	0.00	(577.00)		0.00	(577.00)
Subtotal [7175]	Other Income	(4,050.00)	(12,483.00)		0.00	(12,483.00)
Total [7110]	Support and Revenue	(6,401,850.00)	(9,680,943.00)		(16,096.00)	(9,697,039.00)
Group : [7310]	Operating Expenses - Salaries and Wages					
Subgroup : [7321]	Salaries and Wages					
6000	Payroll Expenses	2,595,469.00	3,259,992.00		0.00	3,259,992.00
6008	Bonus Expense	89,750.00	0.00		0.00	0.00
Subtotal [7321]	Salaries and Wages	2,685,219.00	3,259,992.00		0.00	3,259,992.00
Subgroup : [7330]	Payroll Taxes					
6110	Payroll Taxes	197,021.00	241,385.00		0.00	241,385.00
Subtotal [7330]	Payroll Taxes	197,021.00	241,385.00		0.00	241,385.00
Subgroup : [7350]	Benefits					
6120	Workers Comp	14,155.00	17,402.00		0.00	17,402.00
6130	Dental Insurance	17,996.00	22,111.00		0.00	22,111.00
6140	Medical Insurance	127,377.00	140,136.00		0.00	140,136.00
6142	Aflac Insurance	4,428.00	3,037.00		0.00	3,037.00
6150	Employee Life Insurance	3,985.00	3,853.00		0.00	3,853.00
6155	Retirement Plan	79,416.00	90,123.00		0.00	90,123.00
6170	Vacation Expense	8,937.00	20,085.00		0.00	20,085.00
Subtotal [7350]	Benefits	256,294.00	296,747.00		0.00	296,747.00
Total [7310]	Operating Expenses - Salaries and Wages	3,138,534.00	3,798,124.00		0.00	3,798,124.00
Group : [7410]	Operating Expenses - Other					
Subgroup : [7420]	Temporary Help					
6010	Temporary Help	325.00	8,245.00		0.00	8,245.00
Subtotal [7420]	Temporary Help	325.00	8,245.00		0.00	8,245.00
Subgroup : [7425]	Food Catering Services					
6840	Food Catering Service	2,782.00	829,168.00		0.00	829,168.00
Subtotal [7425]	Food Catering Services	2,782.00	829,168.00		0.00	829,168.00
Subgroup : [7430]	Travel, Meals and Lodging					
6800	Travel Expense	30,695.00	166,026.00		0.00	166,026.00
6810	Meals Expense	21,701.00	104,576.00		0.00	104,576.00
6850	Lodging Expense	31,880.00	383,077.00		0.00	383,077.00
Subtotal [7430]	Travel, Meals and Lodging	84,276.00	653,679.00		0.00	653,679.00
Subgroup : [7435]	Professional Fees					
6900	Legal Expense	22,680.00	24,084.00		0.00	24,084.00
Subtotal [7435]	Professional Fees	22,680.00	24,084.00		0.00	24,084.00

12/13/2023 3:06 PM

C:\Pfx Engagement\WM\WorkPapers\{C879C60A-05D1-47E7-A307-CD9E2A8403B8}\{0A1AC496-3644-467B-AA74-7B32E4A78CF9}\{f1da0e98-5188-4232-a540-2c82478fb62f}

Account Group Details

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Subgroup : [7440]	Facility Rental					
6450	Facility Rental	0.00	164,768.00		(17,696.00)	147,072.00
				AJE - 3	(37,696.00)	
				AJE - 4	20,000.00	
Subtotal [7440]	Facility Rental	0.00	164,768.00		(17,696.00)	147,072.00
Subgroup : [7445]	Office and Activity Supplies					
6310	Office Supplies Expense	20,120.00	35,343.00		0.00	35,343.00
6400	Activity Supplies	131,422.00	61,006.00		0.00	61,006.00
6401	Activity Supplies Region 1	833.00	0.00		0.00	0.00
6403	Activity Supplies Region 3	0.00	200.00		0.00	200.00
6405	Activity Supplies Region 5	0.00	651.00		0.00	651.00
6410	Decorations	187.00	3,563.00		0.00	3,563.00
7840	Miscellaneous Expense	1,523.00	1,969.00		0.00	1,969.00
Subtotal [7445]	Office and Activity Supplies	154,085.00	102,732.00		0.00	102,732.00
Subgroup : [7450]	Equipment Rental and Repair					
6330	Maint & Repairs Equipment	415.00	1,158.00		0.00	1,158.00
6331	Maintenance & Repairs Building	7,846.00	9,932.00		0.00	9,932.00
6340	Equipment Rental Expense	39,807.00	253,408.00		0.00	253,408.00
Subtotal [7450]	Equipment Rental and Repair	48,068.00	264,498.00		0.00	264,498.00
Subgroup : [7455]	Reprographics, Printing and Copies					
6440	Reprographics	23,414.00	72,381.00		0.00	72,381.00
Subtotal [7455]	Reprographics, Printing and Copies	23,414.00	72,381.00		0.00	72,381.00
Subgroup : [7460]	In-Kind Contribution Expenses					
7920	In-Kind Expense	0.00	55,185.00		(55,185.00)	0.00
				AJE - 6	(55,185.00)	
Subtotal [7460]	In-Kind Contribution Expenses	0.00	55,185.00		(55,185.00)	0.00
Subgroup : [7465]	Telephone					
6210	Phone Expense	66,236.00	50,202.00		0.00	50,202.00
Subtotal [7465]	Telephone	66,236.00	50,202.00		0.00	50,202.00
Subgroup : [7470]	Speaker Fees and Travel					
6700	Speaker Fees	29,099.00	85,570.00		0.00	85,570.00
6710	Speaker Travel Costs	1,000.00	5,254.00		0.00	5,254.00
Subtotal [7470]	Speaker Fees and Travel	30,099.00	90,824.00		0.00	90,824.00
Subgroup : [7475]	Depreciation					
6501	Depreciation Expense	155,883.00	155,883.00		0.00	155,883.00
Subtotal [7475]	Depreciation	155,883.00	155,883.00		0.00	155,883.00
Subgroup : [7480]	Bank Fees and Charges					
6920	Bank Charges	7,767.00	9,930.00		0.00	9,930.00
6921	Credit Card Charge Fees	33,295.00	66,447.00		0.00	66,447.00
Subtotal [7480]	Bank Fees and Charges	41,062.00	76,377.00		0.00	76,377.00
Subgroup : [7485]	Scholarships					
6730	Scholarships	14,765.00	20,066.00		0.00	20,066.00
Subtotal [7485]	Scholarships	14,765.00	20,066.00		0.00	20,066.00
Subgroup : [7490]	Postage and Mailing					
6300	Postage	5,577.00	3,964.00		0.00	3,964.00
6301	Postage Freight Shipping	283.00	4,977.00		0.00	4,977.00
6302	Postage UPS	2,244.00	511.00		0.00	511.00
6303	Postage Bulk Mail	0.00	7,585.00		0.00	7,585.00
6304	Postage FedEx	3,193.00	1,455.00		0.00	1,455.00
6305	Shipping & Handling	0.00	4,303.00		0.00	4,303.00
Subtotal [7490]	Postage and Mailing	11,297.00	22,795.00		0.00	22,795.00
Subgroup : [7495]	Interest Expense					
7500	Interest Expense (mortgage)	126,335.00	110,465.00		0.00	110,465.00
Subtotal [7495]	Interest Expense	126,335.00	110,465.00		0.00	110,465.00

12/13/2023 3:06 PM C:\Pfx Engagement\WM\WorkPapers\{C879C60A-05D1-47E7-A307-CD9E2A8403B8}\{0A1AC496-3644-467B-AA74-7B32E4A78CF9}\{f1da0e98-5188-4232-a540-2c82478fb62f}

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Subgroup : [7505]	Office Building Operating Expenses					
6220	Electricity Expense	7,814.00	26,171.00		0.00	26,171.00
6221	Disposal Expense	1,915.00	2,105.00		0.00	2,105.00
6223	Janitorial Expense	13,609.00	16,971.00		0.00	16,971.00
6224	Security (Alarm) Expense	1,673.00	1,264.00		0.00	1,264.00
6240	Water Expense	2,044.00	1,905.00		0.00	1,905.00
6350	Small Equipment Purchases	0.00	1,455.00		0.00	1,455.00
6351	Hardware	22,093.00	29,585.00		0.00	29,585.00
6352	Software	40,333.00	46,322.00		0.00	46,322.00
6353	Other Small Equipment Purchases	0.00	836.00		15,000.00	15,836.00
				AJE - 6	15,000.00	
6360	Office Furniture Purchases	454.00	1,759.00		0.00	1,759.00
Subtotal [7505]	Office Building Operating Expenses	89,935.00	128,373.00		15,000.00	143,373.00
Subgroup : [7510]	Cost of Goods Sold					
5010	COGS - Promotional Items	516.00	38,524.00		0.00	38,524.00
Subtotal [7510]	Cost of Goods Sold	516.00	38,524.00		0.00	38,524.00
Subgroup : [7515]	Insurance, Taxes and Licenses					
6230	Insurance Expense	24,651.00	24,857.00		0.00	24,857.00
6250	Tax/Licenses/Filing Fees	4,814.00	4,554.00		0.00	4,554.00
Subtotal [7515]	Insurance, Taxes and Licenses	29,465.00	29,411.00		0.00	29,411.00
Subgroup : [7520]	Awards and Gifts					
6430	Awards & Gifts	33,087.00	28,708.00		0.00	28,708.00
Subtotal [7520]	Awards and Gifts	33,087.00	28,708.00		0.00	28,708.00
Subgroup : [7525]	Dues and Subscriptions					
6610	Dues & Subscriptions Expense	3,781.00	11,095.00		1,710.00	12,805.00
				AJE - 6	1,710.00	
Subtotal [7525]	Dues and Subscriptions	3,781.00	11,095.00		1,710.00	12,805.00
Subgroup : [7530]	Conference Music Show					
6820	Conference Music Show Expense	1,700.00	9,890.00		0.00	9,890.00
Subtotal [7530]	Conference Music Show	1,700.00	9,890.00		0.00	9,890.00
Subgroup : [7533]	Subcontracted Services					
7010	Sub Contract	1,268,720.00	814,760.00		0.00	814,760.00
Subtotal [7533]	Subcontracted Services	1,268,720.00	814,760.00		0.00	814,760.00
Subgroup : [7535]	Consultant Reimbursements					
6961	Consultant Reimbursements	29.00	6,500.00		0.00	6,500.00
Subtotal [7535]	Consultant Reimbursements	29.00	6,500.00		0.00	6,500.00
Subgroup : [7540]	Outside Services					
6732	Stipends	46,575.00	22,514.00		0.00	22,514.00
6910	Accounting Expense	179,981.00	193,469.00		0.00	193,469.00
6950	Other-Services	313,792.00	596,019.00		8,331.00	604,350.00
				AJE - 5	(8,669.00)	
				AJE - 6	10,000.00	
				AJE - 6	2,000.00	
				AJE - 6	5,000.00	
6960	Consultants	170,525.00	208,734.00		0.00	208,734.00
Subtotal [7540]	Outside Services	710,873.00	1,020,736.00		8,331.00	1,029,067.00
Subgroup : [7545]	Seminars and Education					
6420	Education/Prof. Materials	1,388.00	2,092.00		7,475.00	9,567.00
				AJE - 6	5,000.00	
				AJE - 6	2,475.00	
6600	Conf., Seminars & Education Exp	185,286.00	257,947.00		0.00	257,947.00
Subtotal [7545]	Seminars and Education	186,674.00	260,039.00		7,475.00	267,514.00
Subgroup : [7550]	Chapter Rebates					
6720	Chapter Rebates	6,834.00	8,594.00		0.00	8,594.00
Subtotal [7550]	Chapter Rebates	6,834.00	8,594.00		0.00	8,594.00

12/13/2023 3:06 PM C:\Pfx Engagement\WM\WorkPapers\{C879C60A-05D1-47E7-A307-CD9E2A8403B8}\{0A1AC496-3644-467B-AA74-7B32E4A78CF9}\{f1da0e98-5188-4232-a540-2c82478fb62f}

Client: 10056 - California Association for Bilingual Education (CABE)
 Engagement: 10056.23 - California Association for Bilingual Education (CABE)
 Period Ending: 6/30/2023
 Trial Balance: 3110 - Trial Balance
 Workpaper: 3101 - Trial Balance Combined Detail LS

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE 6/30/2023	FINAL 6/30/2023
Subgroup : [7555]	Advertising and Promotions					
7000	Advertising/Marketing Expense	2,521.00	2,200.00		14,000.00	16,200.00
				AJE - 6	14,000.00	
Subtotal [7555]	Advertising and Promotions	2,521.00	2,200.00		14,000.00	16,200.00
Subgroup : [7570]	Donations and Contributions					
6740	Donations & Contributions	(1,450.00)	1,667.00		0.00	1,667.00
Subtotal [7570]	Donations and Contributions	(1,450.00)	1,667.00		0.00	1,667.00
Total [7410]	Operating Expenses - Other	3,113,992.00	5,061,849.00		(26,365.00)	5,035,484.00
	NET (INCOME) LOSS	(149,324.00)	(820,970.00)		(42,461.00)	(863,431.00)
	Sum of Account Groups	0.00	0.00		0.00	0.00