

# California Association for Bilingual Education

## FY 2022-23 Cash Flow Projections

Updated: Jan. 21, 2023

													FY 22-23		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	12 Mos. Total	Total Final Approved Budget	Variance
<b>Income</b>															
4011 · Membership-Teacher	1,068	740	680	2,013	6,150	1,410	1,104	850	1,167	1,173	351	13,953	30,658	30,000	659
4012 · Membership Paraprofessional	4		12	89	369	46	124	28	159	20	10	528	1,385	1,000	385
4013 · Membership Parent/Community			20	280	320	20	180	40	140	183	250	947	2,380	2,000	380
4014 · Membership Student				240	570			30	20	75	253	523	1,710	900	810
4016 · Membership-Inst/Org/Commercial	-500	1,000	500	500		1,000			500	68	265	167	3,500	4,000	-500
4017 · Membership Administrator	37	90	643	2,220	4,205	2,611	6,556	693	1,595	1,411	1,202	1,141	22,403	25,000	-2,597
4018 · Membership Retired Teacher	40	40	275	80	560	40	40			100	20	196	1,391	900	491
4019 · Half Day & 2 Days Institutes					375	1,000	5,000	10,000	14,625				31,000	30,625	375
4020 · Fees Registration	158,736	2,446	107,359	99,186	253,556	256,027	144,297	523,344	982,430	1,014,901	115,583	7,150	3,665,016	3,651,299	13,717
4021 · Fees-Exhibitors	6,100			8,175	2,473	2,500	5,000	10,000	67,325				101,573	101,500	73
4024 · Presenter Fees Annual	-165						165	30,000	5,000				35,000	35,000	
4025 · Award Luncheon					120			30,000	6,000				36,120	36,000	120
4026 · Seal of Excellence								40,000	5,000				45,000	45,000	
4027 · Admin. Leadership Symposium								4,000	1,000				5,000	5,000	
4029 · Shipping Cost					-15	11	9						6	20	-15
4030 · Publications / Books		1,450		231					31,000				32,681	31,000	1,681
4031 · Promotional Items	1,535			-134									1,401		1,401
4032 · Auxiliary Materials															
4040 · Sponsors	3,000		10,000	15,000	22,895	5,000	28,000	47,000	63,000	25,000			218,895	188,000	30,895
4041 · Other Contributions	100	25	500		275								900		900
4042 · Other-Advertising	102	179	2,150	950	1,150	296		799	2,293	118	4,000		12,037	10,754	1,283
4043 · Government Grant	64,897	141,067	885,959	78,231	67,389	61,773	227,408	77,672	252,729	77,398	124,115	83,455	2,142,094	2,266,915	-124,821
4046 · Hotel Rebates											45,000		45,000	45,000	
4048 · Dues & Subscription Income	70	56	56	126	279					251	42	54	933	500	432
4900 · Interest-Savings, Short-term CD	721			70	4,596								5,387		5,387
4910 · Prior Year Income					1,809								1,809		1,809
4921 · Grant Income		2,000	1,000	100,000									103,000	103,000	
4930 · Contract Income	30,905	40,464	41,355	52,351	42,544	89,572	95,102	128,602	158,602	254,677	277,465	397,344	1,608,982	1,342,583	266,398
4931 · Translation Services Income	206												206		206
4990 · Other Income															
<b>Total Income</b>	266,855	189,557	1,050,658	361,198	411,935	421,305	512,985	910,057	1,596,844	1,375,375	523,556	550,457	8,170,781	7,968,497	202,284
<b>Cost of Goods Sold</b>															
5010 · COGS - Promotional Items								10,000	20,000				30,000	30,000	
<b>Total COGS</b>								10,000	20,000				30,000	30,000	
<b>Gross Profit</b>	266,855	189,557	1,050,658	361,198	411,935	421,305	512,985	900,057	1,576,844	1,375,375	523,556	550,457	8,140,781	7,938,497	202,284
<b>Expense</b>															
6000 · Payroll Expenses	220,666	228,664	234,500	237,194	258,270	259,758	259,758	259,758	259,758	259,758	259,758	336,620	3,074,460	3,236,672	-162,211
6006 · Salaries - OT	0	0	0			3,044	3,044	3,044	18,524	3,044	3,044	3,044	36,788	52,008	-15,220
6008 · Bonus Expense												82,616	82,616	82,616	
6010 · Temporary Help									15,000				15,000	15,000	
6110 · Payroll Taxes	13,891	15,486	16,288	16,107	17,882	21,681	21,681	21,681	22,958	21,681	21,681	34,838	245,857	278,132	-32,275
6120 · Workers Comp	1,279	1,400	2,990	-623	623	2,050	2,050	2,050	2,171	2,050	2,050	3,294	21,383	26,296	-4,913

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6130 · Dental Insurance	1,985	5,026	-1,507	1,824	1,892	3,811	3,811	3,811	4,035	3,811	3,811	6,123	38,431	48,884	-10,453	
6140 · Medical Insurance	12,434	10,951	11,744	10,821	11,744	15,768	15,768	15,768	16,697	15,768	15,768	25,337	178,567	202,278	-23,710	
6150 · Employee Life Insurance & Aflac	569	569	1,703	225	314	394	394	394	417	394	394	633	6,401	5,057	1,344	
6155 · Retirement Plan	6,410	6,409	6,409	6,435	6,462	10,170	10,170	10,170	10,770	10,170	10,170	16,342	110,088	130,469	-20,381	
6200 · Rent Expense																
6210 · Phone Expense	2,783	3,343	4,229	2,575	2,909	4,310	3,989	5,015	30,266	3,352	4,897	4,988	72,655	75,608	-2,953	
6220 · Electricity Expense	1,792	2,015	2,706	1,462	834	834	834	1,167	16,167	1,167	1,167	1,167	31,312	29,000	2,312	
6221 · Disposal Expense	172	172	172	172	172	336	151	172	172	172	172	516	2,550	3,000	-450	
6223 · Janitorial Expense	1,387	1,387	1,387	1,387	1,387	1,600	1,600	1,600	1,600	1,600	1,600	1,600	18,134	19,200	-1,066	
6224 · Security (Alarm) Expense			287		287	500	300	300	300	300	300	500	3,073	4,000	-927	
6230 · Insurance Expense	1,878	1,878	1,878	1,878	1,389	3,685	2,291	2,291	2,291	2,245	2,245	2,245	26,194	30,000	-3,807	
6240 · Water Expense		255	157	111	163	500	300	300	300	300	300	302	2,988	3,500	-512	
6250 · Tax & Licenses	355		25	3,348		250				100			4,078	4,700	-622	
6300 · Postage	15	72	15	15	1,024	600	250	500	250	800	250	923	4,714	4,150	564	
6301 · Postage Freight Shipping	230				206			2,000					2,436	2,000	436	
6302 · Postage UPS	12	47	35	252		250	250	800	450	500	250	328	3,174	3,577	-403	
6303 · Postage Bulk Mail	275				6,000								6,275	7,000	-725	
6304 · Postage FedEx				31	61	50	100	1,750	100	150	100		2,341	2,500	-159	
6310 · Office Supplies Expense	199	750	313	632	4,826	1,540	698	7,629	1,285	1,164	1,403	3,759	24,198	26,241	-2,043	
6330 · Equipment Maint & Repairs			178	785		270	100	100	100	100	100	430	2,163	4,000	-1,838	
6331 · Bldg. Maintenance & Repairs	271	565	250	519	612	922	873	10,000	1,087	1,000	8,249	638	24,987	25,000	-13	
6340 · Equipment Rental Expense	26,662	3,068	3,985	2,962	2,962	53,985	53,016	27,962	53,985	3,096	10,596	2,887	245,168	252,500	-7,332	
6351 · Small Equipment Purchases-Hardware					340		6,000				6,000	5,660	18,000	18,000	-0	
6352 · Small Equipment Purchases-Software	2,097	3,037	5,677	2,541	3,458	1,059	2,576	2,325	6,987	2,966	2,966	26,922	62,610	58,530	4,080	
6353 · Small Equipment Purchases-Other		615				2,000							2,615	4,000	-1,385	
6400 · Activity Supplies	5,465	6,811	122	93	157	36,332	100	100	100	2,037	750	800	52,866	50,622	2,244	
6401 · Activity Supplies Region 1									500			500	1,000	1,000		
6402 · Activity Supplies Region 2									500			500	1,000	1,000		
6403 · Activity Supplies Region 3									500			500	1,000	1,000		
6404 · Activity Supplies Region 4									500			500	1,000	1,000		
6405 · Activity Supplies Region 5		151							500			500	1,151	1,000	151	
6410 · Decorations		194	25			1,500		1,650			281	549	4,199	5,500	-1,301	
6420 · Education/Prof. Materials		700	40	390		126	250			50		200	1,756	626	1,130	
6430 · Awards & Gifts	5,564	1,216	120	485	790	1,894	1,348	1,246	8,037	1,250	2,950	2,275	27,175	20,141	7,034	
6440 · Reprographics	778	88		1,363	10,554	606	20,400	1,350	2,675	3,062	592	16,662	58,129	58,165	-36	
6501 · Depreciation Expense	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	155,883	155,883		
6600 · Seminars & Education Expense	500	1,445				5,600	5,000	500	206,750	100	10,100	4,630	234,625	111,700	122,925	
6610 · Dues & Subscriptions Expense	702	319	120	52	417	245	233	408	1,478	108	243	737	5,062	4,983	80	
6700 · Speaker Fees	750				1,500	5,000			40,000	5,000	2,000	500	54,750	54,750		
6710 · Speaker Travel Costs	318								10,000				10,318	10,500	-182	
6720 · Chapter Rebates				-104		6,144		918	4,217			13,721	24,896	25,000	-104	
6730 · Scholarships					2,960	3,500		3,500	12,000			1,000	22,960	20,000	2,960	
6732 · Stipends			22,514			8,000	2,125	9,757			2,125	8,000	52,521	47,264	5,257	
6740 · Donations & Contributions					1,000								1,000		1,000	

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6800 · Travel Expense	5,356	4,359	6,209	12,855	11,237	4,131	11,296	7,247	19,522	17,296	25,786	22,354	147,646	139,902	7,745
6810 · Meals Expense	8,250	4,677	2,206	3,990	4,828	2,385	1,250	1,119	15,307	2,800	3,779	2,001	52,592	44,677	7,915
6820 · Conference Music Show Expense									7,000				7,000	7,000	
6840 · Food Catering Service	106,343			5,196	18,750	22,150	4,000	500	254,000	4,500	38,804	3,350	457,593	439,000	18,593
6850 · Lodging Expense	19,812	26,807	3,822	6,681	6,536	39,275	8,429	43,147	181,826	9,250	13,630	9,984	369,197	374,007	-4,809
6900 · Legal Expense	2,007	2,007		2,007	2,007	2,008	2,008	2,008	2,008	2,008	2,008	4,016	24,092	24,096	-4
6910 · Accounting Expense	13,592	13,592	13,592	13,592	13,592	25,032	19,952	24,672	13,952	13,952	13,952	13,952	193,419	193,419	-0
6920 · Bank Charges	671	660	649	662	1,469	491	491	491	491	146	491	384	7,096	6,537	559
6921 · Credit Card Charge Fees	1,640	1,252	619	1,999	3,587	3,378	6,540	7,375	2,861	5,943	593	1,665	37,453	36,395	1,059
6950 · Other-Services	52,434	78,773	26,008	20,353	10,309	10,808	30,808	18,308	231,483	13,531	43,308	11,361	547,483	589,784	-42,301
6960 · Consultants	14,200	17,000	2,800	19,512	10,000	19,044	23,739	9,889	21,039	3,889	19,339	7,678	168,128	170,765	-2,637
6961 · Consultant Reimbursements		1,595			519	500			2,000		800	200	5,614	4,500	1,114
7000 · Advertising/Marketing Expense	1,000		75	1,025			1,000			1,000		500	4,600	4,700	-100
7010 · Subcontract			714,760				120,000			13,750			848,510	981,760	-133,250
7500 · Interest Expense (mortgage)	9,520	9,523	9,222	9,442	9,133	9,752	9,720	8,859	9,653	9,487	9,443	9,255	113,010	114,273	-1,263
7840 · Miscellaneous Expense					1,537		500		500				2,537	1,500	1,037
7930 · Indirect Cost	-0	-0	0	-0	0	0		-0	-0	-0		0	-0	-0	-0
<b>Total Expense</b>	<b>596,087</b>	<b>469,866</b>	<b>1,109,313</b>	<b>403,234</b>	<b>447,686</b>	<b>610,261</b>	<b>672,184</b>	<b>536,620</b>	<b>1,530,558</b>	<b>457,835</b>	<b>561,234</b>	<b>715,477</b>	<b>8,110,354</b>	<b>8,361,367</b>	<b>-251,014</b>
<b>Net Income</b>	<b>-329,232</b>	<b>-280,310</b>	<b>-58,656</b>	<b>-42,035</b>	<b>-35,751</b>	<b>-188,956</b>	<b>-159,199</b>	<b>363,437</b>	<b>46,287</b>	<b>917,540</b>	<b>-37,678</b>	<b>-165,019</b>	<b>30,428</b>	<b>-422,871</b>	<b>453,298</b>
<b>Cumulative Net Income/(Loss)</b>	<b>-329,232</b>	<b>-609,542</b>	<b>-668,198</b>	<b>-710,233</b>	<b>-745,984</b>	<b>-934,940</b>	<b>-1,094,139</b>	<b>-730,702</b>	<b>-684,415</b>	<b>233,125</b>	<b>195,447</b>	<b>30,428</b>			

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	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	12 Mos. Total		
Change in Net Assets	-329,232	-280,310	-58,656	-42,035	-35,751	-188,956	-159,199	363,437	46,287	917,540	-37,678	-165,019	30,428		
Provided by (used in) operating activities															
Depreciation	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	12,990	155,883		
Interest Income on Investments/Investment Transfer															
Change in operating assets and liabilities															
Accounts receivable	4,665	35,276	-36,255	-48,920	-34,605	-34,264	597,512	1,084	-113,440					371,053	
Gov't Grant Receivable	63,914	154,007	-25,636	29,686	-34,258	-112,192	20,124	-24,126	-1,690					69,829	
Contract receivable	80,250	136,602	-64,020	-2,640	16,300	-30,995	-3,080	12,300	2,400					147,117	
Pledges Receivable															
Inventory															
Prepaid expenses and other current assets	39,204	6,543	-2,788	1,175	20,957		-569	-353	-5,525					58,643	
Accounts payable and accrued expenses	-88,464	87,946	706,814	-25,764	-663,535	-18,547	134,190	148	-45,269					87,518	
Deferred Revenue	-169,522	-64,199	-810,001	466,887	-58,279	-41,082	1,468,689	-33,312	-34,491	-49,993	-45,680	-47,416		581,602	
Earned income															
EIDL				-1,011	-4,031	-1,008	-979	-1,013	-1,015	-1,015	-1,015	-1,015		-12,104	
PPPL															
<b>Line of Credit</b>															
Net cash used in operating activities	-386,195	88,855	-277,552	390,367	-780,212	-414,053	2,069,679	331,155	-139,753	879,522	-71,383	-200,460	1,489,969		
Cash flows from investing activities															
Purchase of property, bldg improvement and equipment															
Investment/Reinvested interest income	-602,082				-6,856									-608,937	
Cash flows from financing activities															
Payment of note payable	-8,649	-8,683	-8,983	-7,717	-4,935	-7,409	-7,439	-8,297	-7,502	-6,547	-6,591	-6,779		-89,529	
Net change in cash and cash equivalents	-996,925	80,173	-286,535	382,650	-792,003	-421,462	2,062,240	322,858	-147,255	872,975	-77,974	-207,239	791,503		
Cash and cash equivalents (Ckg. & Svgs) at b/g of this period	2,375,792	1,378,867	1,459,039	1,172,504	1,555,534	763,531	342,069	2,404,309	2,727,167	2,579,912	3,452,887	3,374,914	2,375,792		
Transfer To/from CD & Investment Account															
Cash and cash equivalents at end of this period	1,378,867	1,459,039	1,172,504	1,555,154	763,531	342,069	2,404,309	2,727,167	2,579,912	3,452,887	3,374,914	3,167,674	3,167,674		
Investments (BOW) - Savings & CD as Collateral for L	257,219	858,615	858,615	858,615	858,615	258,686	258,686	258,686	258,686	258,686	258,686	258,686	257,219		
Transfer To/from CD & Investment Account	601,397				-599,930									1,467	
Investments (Morgan Stanley - CDs & MMF)	831,545	832,230	832,230	832,230	831,200	1,438,634	1,438,634	1,438,634	1,438,634	1,438,634	1,438,634	1,438,634	831,545		
Transfer To/from CD & Investment Account	685			-1,030	607,434										
<b>Total Cash and cash equivalent incl. Investments</b>	<b>3,069,712</b>	<b>3,149,884</b>	<b>2,863,349</b>	<b>3,244,969</b>	<b>2,460,851</b>	<b>2,039,389</b>	<b>4,101,629</b>	<b>4,424,487</b>	<b>4,277,232</b>	<b>5,150,207</b>	<b>5,072,234</b>	<b>4,864,994</b>	<b>\$ 4,257,905</b>		