

California Association for Bilingual Education

Financial Package - Preliminary

12/31/2023

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

12/31/2023

	Dec. 2023	Dec. 2022	23 vs 22 Variance
ASSETS			
Current Assets			
Cash	\$ 77,148	\$ 501,579	\$ (424,432)
Savings & Certificate of Deposits	268,894	257,219	11,675
Investment - (MMF, Savings, and CDs)	1,511,596	1,438,634	72,961
Accounts Receivable	696,845	345,631	351,214
Grant Receivable	199,113	87,961	111,152
Pledges Receivable	300,000	-	300,000
Inventory	16,895	14,266	2,629
Prepaid expenses and other current assets	214,738	105,370	109,369
Total current assets	\$ 3,285,230	\$ 2,750,660	\$ 534,569
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	(1,552,963)	(1,397,080)	(155,883)
Property and equipment, net	3,158,031	3,313,914	(155,883)
Total assets	\$ 6,443,261	\$ 6,064,575	\$ 378,686
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 273,328	\$ 299,483	\$ (26,155)
Unearned income - Annual Conference	-	-	-
Unearned income - PDS	-	-	-
Deferred Income - EWIG	-	604,929	(604,929)
SBA - EIDL	472,626	485,024	(12,398)
Note payable (Mortgage)	1,951,053	2,048,777	(97,723)
Total liabilities	2,697,008	3,438,214	(741,206)
Net assets			
Unrestricted	2,998,337	2,177,343	820,994
Temporarily restricted	707,916	409,018	298,898
Permanently restricted	40,000	40,000	-
Total net assets	3,746,253	2,626,361	1,119,892
Total liabilities and net assets	\$ 6,443,261	\$ 6,064,575	\$ 378,686

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 12/31/2023

	Dec. 2023	Dec. 2022	2024 vs. 2023 Variance	%
Revenues				
. 4041	\$1,540,295	\$987,884	\$552,411	56%
4043	103,300	103,000	300	100%
4921	342,728	1,328,720	(985,992)	-74%
. 4018	42,212	33,249	8,963	27%
4930	614,157	258,188	355,969	138%
, 4990	-	206	(206)	0%
. 4031	1,773	3,122	(1,349)	0%
4900	24,957	5,387	19,571	0%
4904	13,808	1,809	11,999	0%
	2,683,230	2,721,564	(38,334)	-1%
Expenses				
57%	1,875,535	2,669,015	(793,480)	-30%
43%	1,419,493	920,809	498,684	54%
	3,295,028	3,589,824	(294,796)	-8%
	(611,799)	(868,260)	256,462	-30%
1 Change in net assets	(611,799)	(868,261)	256,457	-30%
Net assets at beginning of year	4,358,052	3,494,622	863,429	25%
Net assets at end of year	3,746,253	2,626,361	1,119,892	43%

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 12/31/2023

Cash flows from operating activities

Change in net assets	\$ (611,799)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	77,942
Transfer from CD to Investments	(38,765)
Change in operating assets and liabilities	
Accounts/Contracts receivable	317,445
Grant receivable	(57,344)
Prepaid expenses and other current assets	(2,792)
Accounts payable and accrued expenses	(469,438)
Deferred revenue - Contracts	(12,400)
Net cash used in operating activities	\$ (813,221)

Cash flows from investing activities

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

Cash flows from financing activities

Payment of note payable	(49,048)
SBA - EIDL	(6,305)

Net change in cash and cash equivalents \$ (868,575)

Cash and cash equivalents at beginning of year 945,722

Cash and cash equivalents at end of this period \$77,148

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 53,665

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 November 30, 2023

6 mos. (50%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	8,208	10,029	-1,821	82%	41,068	39,656	1,412	104%	80,000	51%
Annual/Regional Conferences Fees	358,194	275,802	82,392	2,167%	1,367,189	757,104	610,085	181%	4,492,279	30%
Sponsorships	47,500	25,000	22,500	0%	175,193	72,895	102,298	100%	195,000	90%
Books/Promotion Items	720	0	720	0%	829	1,401	-572	100%	31,000	3%
Gov't Grant	59,959	67,572	-7,613	89%	342,728	373,219	-30,491	92%	693,400	49%
Private Grant Income	0	0	0	0%	103,300	103,000	300	100%	153,000	68%
Contract Income	38,431	139,647	-101,216	0%	604,782	615,257	-10,475	98%	2,963,667	0%
Interest Income	5,822	0	0	0%	38,765	9,739	29,026	100%	9,739	0%
Other Income	9,051	5,040	4,011	100%	9,375	438,310	-428,935	2%	491,470	2%
In-Kind Donations	0	0	0	0%	0.00	0	0	0%	0	0%
Total Income	527,885	523,090	-1,027	101%	2,683,229.66	2,410,581	272,649	111%	9,109,555	29%
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	527,885	523,090	211,880	101%	2,683,230	2,410,581	272,649	111%	9,079,555	30%
Expense										
Personnel Costs	383,534	442,570	-59,036	87%	2,287,838	2,655,425	-367,587	86%	5,583,422	41%
Operating costs	16,799	28,510	-11,711	59%	106,834	117,497	-10,664	91%	573,108	19%
Office Furn./Comp. Hardware/ Software	1,844	4,070	-2,226	45%	24,340	19,519	4,821	125%	147,659	16%
Direct Program Costs	34,469	124,291	-89,822	28%	277,338	363,092	-85,754	76%	1,593,740	17%
Consultants/Outside Services	58,456	60,802	-2,346	96%	427,609	312,715	114,894	137%	1,044,390	41%
Subcontract	0	0	0	0%	2,817	2,100	717	134%	3,500	80%
Interest Expense	8,935	9,375	-440	0%	53,665	56,215	-2,550	95%	110,020	49%
Credit Card Charge/Bank Fees	35,231	24,605	10,626	0%	113,774	114,231	-457	100%	211,466	54%
In-Kind Expenses	0	0	0	0%	0	1	-1	0%	0	0%
Other Costs	55	55	0	0%	813	1,592	-779	51%	52,250	0%
Total Expense	539,322	694,278	28,924	78%	3,295,028	3,642,387	-347,359	90%	9,319,555	35%
Net Income	-11,436	-171,188	159,752	7%	-611,799	-1,231,806	620,007	50%	-240,000	100%

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

6 mos. (50%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 - Membership-Teacher	3,856.60	3,650.00	206.60	105.66%	15,105.83	17,235.00	-2,129.17	87.65%	36,585.00	41.29%
4012 - Membership Paraprofessional	260.00	404.00	-144.00	64.36%	935.50	966.00	-30.50	96.84%	1,644.00	56.9%
4013 - Membership Parent/Community	60.00	460.00	-400.00	13.04%	1,200.00	1,360.00	-160.00	88.24%	4,755.00	25.24%
4014 - Membership Student	240.00	120.00	120.00	200.0%	1,650.00	1,170.00	480.00	141.03%	2,143.00	76.99%
4016 - Membership-Inst/Org/Commercial	500.00	1,500.00	-1,000.00	33.33%	7,000.00	4,500.00	2,500.00	155.56%	7,265.00	96.35%
4017 - Membership Administrator	3,011.00	3,575.00	-564.00	84.22%	13,696.75	12,990.00	706.75	105.44%	24,797.00	55.24%
4018 - Membership Retired Teacher	280.00	320.00	-40.00	87.5%	1,480.00	1,435.00	45.00	103.14%	2,811.00	52.65%
4019 - 2 Day Institute fees	2,925.00	400.00	2,525.00	731.25%	4,275.00	775.00	3,500.00	551.61%	45,000.00	9.5%
4020 - Fees Registration	336,485.20	266,129.00	70,356.20	126.44%	1,193,409.82	733,200.00	460,209.82	162.77%	4,174,051.00	28.59%
4021 - Fees-Exhibitors	10,219.64	6,750.00	3,469.64	151.4%	141,088.74	11,900.00	129,188.74	1,185.62%	106,775.00	132.14%
4022 - Fees-Career Fair	0.00	770.00	-770.00	0.0%	1,390.00	3,350.00	-1,960.00	41.49%	8,000.00	17.38%
4023 - Fees-Meals	-46.00	0.00	-46.00	100.0%	0.00	0.00	0.00	0.0%	0.00	100.0%
4024 - Presenter Fees	320.00	0.00	320.00	100.0%	480.00	0.00	480.00	100.0%	37,500.00	1.28%
4025 - Award Luncheon	2,160.00	0.00	2,160.00	100.0%	5,760.00	0.00	5,760.00	100.0%	42,000.00	13.71%
4026 - Seal of Excecelence Banquets	2,775.00	0.00	2,775.00	100.0%	6,825.00	0.00	6,825.00	100.0%	45,000.00	15.17%
4027 - Admin. Leadership Symposium	1,050.00	0.00	1,050.00	100.0%	1,425.00	0.00	1,425.00	100.0%	5,625.00	25.33%
4029 - Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	118.39	0.00	118.39	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	720.00	0.00	720.00	100.0%	829.00	1,401.00	-572.00	59.17%	26,000.00	3.19%
4032 - Auxiliary/Program Materials	0.00	40.00	-40.00	0.0%	0.00	40.00	-40.00	0.0%	4,000.00	0.0%
4040 - Sponsors	47,500.00	25,000.00	22,500.00	190.0%	175,193.37	72,895.00	102,298.37	240.34%	195,000.00	89.84%
4041 - Other Contributions	10.00	0.00	10.00	100.0%	1,120.00	750.00	370.00	149.33%	2,250.00	49.78%
4042 - Other-Advertising	825.00	1,250.00	-425.00	66.0%	4,259.60	5,281.00	-1,021.40	80.66%	9,378.00	45.42%
4043 - Government Grant	59,959.39	67,572.00	-7,612.61	88.73%	342,728.21	373,219.00	-30,490.79	91.83%	693,400.00	49.43%
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	1,275.00	350.00	925.00	364.29%	4,950.00	1,150.00	3,800.00	430.44%	15,000.00	33.0%
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	195.30	153.00	42.30	127.65%	1,143.90	698.00	445.90	163.88%	1,700.00	67.29%
4900 - Interest Income	2,209.56	9,739.00	-7,529.44	22.69%	24,957.33	9,739.00	15,218.33	256.26%	9,739.00	256.26%
4904 - Unrealized Gain/(Loss)	3,612.39	0.00	3,612.39	100.0%	13,807.89	0.00	13,807.89	100.0%	0.00	100.0%
4921 - Grant Income	0.00	0.00	0.00	0.0%	103,300.00	103,000.00	300.00	100.29%	153,000.00	67.52%
4930 - Contract Income	38,431.36	139,647.00	-101,215.64	27.52%	604,781.73	615,257.00	-10,475.27	98.3%	2,921,667.00	20.7%
4931 - Translation Services Income	0.00	5,000.00	-5,000.00	0.0%	324.25	10,300.00	-9,975.75	3.15%	37,000.00	0.88%
4990 - Carryforward from prior year	9,050.81	0.00	9,050.81	100.0%	9,050.81	427,970.00	-418,919.19	2.12%	427,970.00	2.11%
Total Income	527,885.25	532,829.00	-4,943.75	99.07%	2,683,229.66	2,410,581.00	272,648.66	111.31%	9,109,555.00	29.46%
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	527,885.25	532,829.00	-4,943.75	99.07%	2,683,229.66	2,410,581.00	272,648.66	111.31%	9,079,555.00	29.55%
6000.1 - Personnel Costs										
6000 - Payroll Expenses	314,158.91	364,025.00	-49,866.09	86.3%	1,891,445.79	2,184,153.00	-292,707.21	86.6%	4,492,809.00	42.1%
6006 - Salary - OT	0.00	4,169.00	-4,169.00	0.0%	0.00	25,014.00	-25,014.00	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	25,300.71	31,296.00	-5,995.29	80.84%	141,228.18	187,776.00	-46,547.82	75.21%	393,773.00	35.87%
6120 - Workers Comp	1,789.32	2,689.00	-899.68	66.54%	15,355.16	16,134.00	-778.84	95.17%	33,819.00	45.4%
6130 - Dental Insurance	1,534.33	4,861.00	-3,326.67	31.56%	14,675.25	29,166.00	-14,490.75	50.32%	61,150.00	24.0%
6140 - Medical Insurance	13,318.05	20,250.00	-6,931.95	65.77%	95,267.69	121,501.00	-26,233.31	78.41%	254,793.00	37.39%
6142 - Aflac Insurance	-561.81	0.00	-561.81	100.0%	1,336.18	0.00	1,336.18	100.0%	0.00	100.0%
6150 - Employee Life Insurance	401.96	552.00	-150.04	72.82%	2,266.16	3,318.00	-1,051.84	68.3%	6,953.00	32.59%
6155 - Retirement Plan	13,156.58	14,728.00	-1,571.42	89.33%	55,960.49	88,363.00	-32,402.51	63.33%	185,301.00	30.2%
6170 - Vacation Expense	14,435.55	0.00	14,435.55	100.0%	70,303.52	0.00	70,303.52	100.0%	0.00	100.0%
Total 6000.1 - Personnel Costs	383,533.60	442,570.00	-59,036.40	86.66%	2,287,838.42	2,655,425.00	-367,586.58	86.16%	5,583,422.00	40.98%
6210 - Phone Expense	4,228.79	4,116.00	112.79	102.74%	29,036.33	19,830.00	9,206.33	146.43%	71,400.00	40.67%
6220 - Electricity Expense	1,184.54	1,238.00	-53.46	95.68%	9,634.53	9,089.00	545.53	106.0%	31,000.00	31.08%
6221 - Disposal Expense	180.45	250.00	-69.55	72.18%	1,082.70	1,500.00	-417.30	72.18%	3,000.00	36.09%

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

6 mos. (50%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '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%	10,317.32	9,600.00	717.32	107.47%	19,200.00	53.74%
6224 - Security (Alarm) Expense	98.89	300.00	-201.11	32.96%	888.02	1,800.00	-911.98	49.33%	4,000.00	22.2%
6230 - Insurance Expense	2,314.85	2,500.00	-185.15	92.59%	12,854.06	15,000.00	-2,145.94	85.69%	30,000.00	42.85%
6240 - Water Expense	588.39	300.00	288.39	196.13%	1,551.13	1,700.00	-148.87	91.24%	3,500.00	44.32%
6250 - Tax/Licenses/Filing Fees	283.88	0.00	283.88	100.0%	1,944.23	3,728.00	-1,783.77	52.15%	5,153.00	37.73%
6300 - Postage	19.90	419.00	-399.10	4.75%	300.34	2,015.00	-1,714.66	14.91%	4,912.00	6.11%
6301 - Postage Freight Shipping	884.09	800.00	84.09	110.51%	1,125.06	1,600.00	-474.94	70.32%	7,250.00	15.52%
6302 - Postage UPS	0.00	0.00	0.00	0.0%	1,180.68	1,623.00	-442.32	72.75%	2,850.00	41.43%
6303 - Postage Bulk Mail	0.00	0.00	0.00	0.0%	6,000.00	6,000.00	0.00	100.0%	7,000.00	85.71%
6304 - Postage FedEx	0.00	595.00	-595.00	0.0%	33.68	987.00	-953.32	3.41%	2,550.00	1.32%
6310 - Office Supplies Expense	462.49	2,909.00	-2,446.51	15.9%	10,217.46	10,185.00	32.46	100.32%	39,793.00	25.68%
6330 - Maint & Repairs Equipment	365.00	195.00	170.00	187.18%	1,355.00	373.00	982.00	363.27%	1,500.00	90.33%
6331 - Maintenance & Repairs Building	2,253.85	250.00	2,003.85	901.54%	4,131.41	4,467.00	-335.59	92.49%	20,000.00	20.66%
6340 - Equipment Rental Expense	2,546.46	13,038.00	-10,491.54	19.53%	15,181.55	28,000.00	-12,818.45	54.22%	320,000.00	4.74%
6350 - Small Equipment Purchases										
6351 - Hardware	512.40	1,537.00	-1,024.60	33.34%	7,612.40	1,877.00	5,735.40	405.56%	23,500.00	32.39%
6352 - Software	1,331.66	2,161.00	-829.34	61.62%	16,516.69	17,131.00	-614.31	96.41%	114,020.00	14.49%
6350 - Small Equipment Purchases - O	0.00	0.00	0.00	0.0%	210.66	0.00	210.66	100.0%	5,000.00	4.21%
Total 6350 - Small Equipment Purchases	1,844.06	3,698.00	-1,853.94	49.87%	24,339.75	19,008.00	5,331.75	128.05%	142,520.00	17.08%
6360 - Office Furniture Purchases	0.00	372.00	-372.00	0.0%	0.00	511.00	-511.00	0.0%	5,139.00	0.0%
6400 - Activity Supplies	531.70	461.00	70.70	115.34%	5,266.17	2,626.00	2,640.17	200.54%	66,249.35	7.95%
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	443.38	0.00	443.38	100.0%	882.18	219.00	663.18	402.82%	3,100.00	28.46%
6420 - Education/Prof. Materials	0.00	200.00	-200.00	0.0%	2,937.93	1,690.00	1,247.93	173.84%	5,130.45	57.26%
6430 - Awards & Gifts	1,484.72	5,511.00	-4,026.28	26.94%	6,083.47	8,674.00	-2,590.53	70.14%	27,000.00	22.53%
6440 - Reprographics	28.26	5,431.00	-5,402.74	0.52%	4,077.40	17,532.00	-13,454.60	23.26%	83,000.00	4.91%
6450 - Facility Rental	0.00	0.00	0.00	0.0%	-17,466.16	38,696.00	-56,162.16	-45.14%	121,550.00	-14.37%
6501 - Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	77,941.68	77,940.00	1.68	100.0%	155,883.00	50.0%
6600 - Conf., Seminars & Education Exp	225.00	0.00	225.00	100.0%	22,074.16	635.00	21,439.16	3,476.25%	91,700.00	24.07%
6610 - Dues & Subscriptions Expense	512.43	330.00	182.43	155.28%	3,111.57	1,960.00	1,151.57	158.75%	5,780.00	53.83%
6700 - Speaker Fees	3,000.00	0.00	3,000.00	100.0%	7,000.00	3,000.00	4,000.00	233.33%	78,500.00	8.92%
6710 - Speaker Travel Costs	0.00	0.00	0.00	0.0%	853.48	1,000.00	-146.52	85.35%	13,000.00	6.57%
6720 - Chapter Rebates	0.00	8,198.00	-8,198.00	0.0%	0.00	8,198.00	-8,198.00	0.0%	11,894.00	0.0%
6730 - Scholarships	1,900.00	3,106.00	-1,206.00	61.17%	1,900.00	6,106.00	-4,206.00	31.12%	22,106.00	8.59%
6732 - Stipends	0.00	0.00	0.00	0.0%	17,365.00	24,500.00	-7,135.00	70.88%	44,750.00	38.8%
6740 - Donations & Contributions	0.00	0.00	0.00	0.0%	2,500.00	0.00	2,500.00	100.0%	0.00	100.0%
6800 - Travel Expense	7,699.23	12,605.00	-4,905.77	61.08%	79,934.29	65,908.00	14,026.29	121.28%	209,763.20	38.11%
6810 - Meals Expense	3,627.78	12,924.00	-9,296.22	28.07%	23,945.40	35,557.00	-11,611.60	67.34%	109,263.00	21.92%
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	1,796.00	62,500.00	-60,704.00	2.87%	37,268.96	67,696.00	-30,427.04	55.05%	523,000.00	7.13%
6850 - Lodging Expense	3,751.81	11,900.00	-8,148.19	31.53%	64,295.87	63,264.00	1,031.87	101.63%	360,950.00	17.81%
6900 - Legal Expense	4,345.16	1,991.83	2,353.33	218.15%	13,035.48	11,950.98	1,084.50	109.08%	23,902.00	54.54%
6910 - Accounting Expense	34,602.57	24,603.00	9,999.57	140.64%	110,115.42	110,118.00	-2.58	100.0%	204,231.00	53.92%
6920 - Bank Charges	628.44	2.00	626.44	31,422.0%	3,658.69	4,113.00	-454.31	88.95%	7,235.00	50.57%
6921 - Credit Card Charge Fees	196.35	6,605.00	-6,408.65	2.97%	31,947.08	14,558.00	17,389.08	219.45%	57,303.00	55.75%
6950 - Other-Services	40,373.99	36,516.00	3,857.99	110.57%	236,747.89	177,896.00	58,851.89	133.08%	495,870.00	47.74%
6960 - Consultants	9,788.75	3,789.00	5,999.75	258.35%	81,582.50	45,046.00	36,536.50	181.11%	106,365.00	76.7%
6961 - Consultant Reimbursements	229.77	35.00	194.77	656.49%	1,462.89	1,155.00	307.89	126.66%	7,071.00	20.69%
7000 - Advertising/Marketing Expense	0.00	0.00	0.00	0.0%	2,817.12	2,100.00	717.12	134.15%	3,500.00	80.49%
7500 - Interest Expense (mortgage)	8,934.71	9,375.00	-440.29	95.3%	53,665.26	56,215.00	-2,549.74	95.46%	110,020.00	48.78%
7840 - Miscellaneous Expense	55.00	55.00	0.00	100.0%	812.80	1,592.00	-779.20	51.06%	52,250.00	1.56%
7930 - Indirect Cost	0.00	0.00	0.00	0.0%	0.00	1.00	-1.00	0.0%	0.00	100.0%
Total Expense	539,321.57	694,277.83	-154,956.26	77.68%	3,295,028.20	3,642,386.98	-347,358.78	90.46%	9,319,555.00	35.36%
Net Income	-11,436.32	-161,448.83	150,012.51	7.08%	-611,798.54	-1,231,805.98	620,007.44	49.67%	-240,000.00	254.92%