

California Association for Bilingual Education

Financial Package - Preliminary

09/30/24

Un-audited

Approved

10/21/2024

Date

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

09/30/24

Preliminary	Sept. '24	Sept. '23	24 vs 23
	2024	2023	Variance
ASSETS			
Current Assets			
Cash	\$ 56,047	\$ 259,043	\$ (202,996)
Savings & Certificate of Deposits	259,011	268,894	(9,884)
Investment - (MMF, Savings, and CDs)	1,200,681	1,492,027	(291,346)
Accounts Receivable	548,899	348,139	200,760
Grant Receivable	63,918	80,179	(16,261)
Pledges Receivable	-	300,000	(300,000)
Inventory	22,493	16,895	5,597
Prepaid expenses and other current assets	219,217	220,074	(857)
Total current assets	\$ 2,370,265	\$ 2,985,252	\$ (614,986)
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	(1,669,876)	(1,513,992)	(155,883)
Property and equipment, net	3,041,118	3,197,002	(155,883)
Total assets	\$ 5,411,384	\$ 6,182,253	\$ (770,870)
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 687,263	\$ 344,846	\$ 342,417
Unearned income - Annual Conference	-	-	-
Unearned income - PDS	-	-	-
Deferred Income	-	16,070	(16,070)
SBA - EIDL	462,990	475,843	(12,853)
Note payable (Mortgage)	1,874,749	1,975,724	(100,975)
Total liabilities	3,025,002	2,812,483	212,519
Net assets			
Unrestricted	1,638,466	2,920,752	(1,282,287)
Temporarily restricted	707,916	409,018	298,898
Permanently restricted	40,000	40,000	-
Total net assets	2,386,382	3,369,770	(983,389)
Total liabilities and net assets	\$ 5,411,384	\$ 6,182,253	\$ (770,870)

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 09/30/24

Preliminary		Sept. '24	Sept. '23	2024 vs. 2023	
		2024	2023	Variance	%
Revenues					
. 4041	Conferences	\$320,985	\$258,773	\$62,212	24%
4043	Grant Income	24,250	3,300	20,950	0%
4921	Government Grant	131,986	148,071	(16,084)	-11%
. 4018	Membership Dues	7,914	14,797	(6,883)	-47%
4930	Program Income	142,390	206,350	(63,961)	100%
. 4990	Net for the Sales of Covina Bldg.	-	227	(227)	0%
. 4031	Publication & Promotional Sales	2,393	1,062	1,332	868399%
4900	Interest Income	13,290	6,244	7,046	100%
4904	Unrealized Gain/(Loss)	3,507	12,953	(9,445)	100%
Total revenue		646,716	651,776	(5,060)	-1%
Expenses					
65%	Program Services	1,441,011	927,342	513,669	55%
35%	Support Services	784,746	712,714	72,032	10%
Total Expenses		2,225,757	1,640,056	585,701	36%
Change in unrestricted net assets		(1,579,041)	(988,280)	(590,761)	60%
1 Change in net assets		(1,579,041)	(988,281)	(590,766)	60%
Net assets at beginning of year		3,965,423	4,358,052	(392,629)	-9%
Net assets at end of year		2,386,382	3,369,770	(983,389)	-29%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 09/30/24

Cash flows from operating activities

Change in net assets	\$ (1,579,041)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	38,971
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	515,707
Grant receivable	445,249
Prepaid expenses and other current assets	223,917
Accounts payable and accrued expenses	40,720
Deferred revenue - Contracts	(257,593)
Net cash used in operating activities	\$ (572,071)

Cash flows from financing activities

Payment of note payable	(25,570)
SBA - EIDL	(3,279)
Net change in cash and cash equivalents	\$ (600,921)

Cash and cash equivalents at beginning of year 2,116,659

Cash and cash equivalents at end of this period \$1,515,739

Supplemental disclosures of cash flow information

Cash paid during the year for: **Interest payment on note payable** \$ 25,660

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date Sept. 30, 2024

3-mo. (25%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	2,068	5,340	-3,272	39%	7,495	11,883	-4,388	63%	80,000	9%
Annual/Regional Conferences Fees	45,206	105,989	-60,783	234%	323,014	144,381	178,633	224%	5,826,082	6%
Sponsorships	0	73,805	-73,805	0%	0	75,569	-75,569	100%	378,001	0%
Books/Promotion Items	0	108	-108	0%	783	118	665	100%	35,451	2%
Gov't Grant	60,690	40,715	19,975	149%	131,986	135,402	-3,416	97%	638,040	21%
Private Grant Income	23,000	0	23,000	0%	24,250	3,000	21,250	808%	54,250	45%
Contract Income	54,235	108,102	-53,867	0%	142,330	638,364	-496,034	22%	3,983,250	0%
Interest Income	4,854	0	0	0%	16,797	1,500	15,297	100%	6,000	0%
Other Income	60	0	60	100%	60	0	60	#DIV/0!	414,836	0%
In-Kind Donations	0	0	0	0%	0	300,000	-300,000	0%	0	0%
Total Income	190,113	334,059	-148,800	57%	646,716.16	1,310,217	-663,501	49%	11,415,910	6%
Cost of Goods Sold										
COGS - Promotional Items	0	0	0	0%	1,000	0	1,000	0%	31,978	0%
Total COGS	0	0	0	-100%	1,000	0	1,000	0%	31,978	0%
Gross Profit	190,113	334,059	211,880	57%	645,716	1,310,217	-664,501	49%	11,383,932	6%
Expense										
Personnel Costs	424,843	516,126	-91,283	82%	1,303,625	1,548,378	-244,753	84%	6,519,187	20%
Operating costs	15,316	54,613	-39,297	28%	51,186	89,759	-38,573	57%	636,599	8%
Office Furn./Comp. Hardware/ Software	6,828	3,359	3,469	203%	19,585	14,058	5,527	139%	108,829	18%
Direct Program Costs	67,529	58,713	8,816	115%	380,644	158,191	222,453	241%	2,167,438	18%
Consultants/Outside Services	74,611	30,627	43,984	244%	386,278	202,822	183,456	190%	1,537,882	25%
Subcontract	975	1,500	-525	0%	975	1,500	-525	65%	6,067	16%
Interest Expense	8,400	8,749	-349	0%	25,660	27,044	-1,384	95%	107,246	24%
Credit Card Charge/Bank Fees	18,821	18,786	35	0%	56,631	56,488	143	100%	249,234	23%
In-Kind Expenses	0	-1	0	0%	0	-1	1	0%	0	0%
Other Costs	78	91	-13	0%	174	337	-163	52%	51,450	0%
Total Expense	617,401	692,563	28,924	89%	2,224,757	2,098,576	126,181	106%	11,383,932	20%
Net Income	-427,288	-358,504	-68,784	119%	-1,579,041	-788,359	-790,682	200%	0	100%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date Sept. 30, 2024

3-mo. (25%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
4011 - Membership-Teacher	956.92	948.00	8.92	100.94%	2,765.78	3,336.00	-570.22	82.91%	36,586.00	7.56%
4012 - Membership Paraprofessional	118.42	140.00	-21.58	84.59%	340.68	319.00	21.68	106.8%	1,644.00	20.72%
4013 - Membership Parent/Community	150.00	340.00	-190.00	44.12%	350.00	480.00	-130.00	72.92%	4,755.00	7.36%
4014 - Membership Student	32.50	600.00	-567.50	5.42%	190.00	660.00	-470.00	28.79%	2,143.00	8.87%
4016 - Membership-Inst/Org/Commercial	0.00	1,000.00	-1,000.00	0.0%	500.00	2,000.00	-1,500.00	25.0%	7,265.00	6.88%
4017 - Membership Administrator	650.00	1,992.00	-1,342.00	32.63%	2,789.00	4,448.00	-1,659.00	62.7%	24,797.00	11.25%
4018 - Membership Retired Teacher	160.00	320.00	-160.00	50.0%	560.00	640.00	-80.00	87.5%	2,810.00	19.93%
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	42,644.20	86,194.00	-43,549.80	49.48%	310,843.58	123,012.00	187,831.58	252.69%	5,435,872.00	5.72%
4021 - Fees-Exhibitors	840.00	18,730.00	-17,890.00	4.49%	10,041.64	18,730.00	-8,688.36	53.61%	167,243.00	6.0%
4022 - Fees-Career Fair	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,795.00	0.0%
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%	45,500.00	0.0%
4026 - Seal of Exceclence Banquets	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	48,000.00	0.0%
4027 - Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	11,250.00	0.0%
4029 - Shipping Cost/Processing Fees	0.00	50.00	-50.00	0.0%	24.20	65.00	-40.80	37.23%	1,168.00	2.07%
4030 - Publications / Books/Royalties	1,610.39	0.00	1,610.39	100.0%	1,610.39	944.00	666.39	170.59%	5,451.00	29.54%
4031 - Promotional Items	0.00	108.00	-108.00	0.0%	783.00	118.00	665.00	663.56%	30,000.00	2.61%
4032 - Auxiliary/Program Materials	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
4040 - Sponsors	0.00	73,805.00	-73,805.00	0.0%	0.00	75,569.00	-75,569.00	0.0%	378,001.00	0.0%
4041 - Other Contributions	0.00	0.00	0.00	0.0%	76.05	0.00	76.05	100.0%	2,450.00	3.1%
4042 - Other-Advertising	0.00	875.00	-875.00	0.0%	0.00	1,253.00	-1,253.00	0.0%	12,252.00	0.0%
4043 - Government Grant	60,689.50	40,715.00	19,974.50	149.06%	131,986.48	135,402.00	-3,415.52	97.48%	638,040.00	20.69%
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%	114,836.00	0.0%
4047 - Mailing Lists	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	350.00	0.0%
4048 - Dues & Subscription Income	111.60	140.00	-28.40	79.71%	418.50	377.00	41.50	111.01%	1,702.00	24.59%
4900 - Interest Income	3,863.22	500.00	3,363.22	772.64%	13,289.79	1,500.00	11,789.79	885.99%	6,000.00	221.5%
4904 - Unrealized Gain/(Loss)	991.02	0.00	991.02	100.0%	3,507.30	0.00	3,507.30	100.0%	0.00	100.0%
4921 - Grant Income	23,000.00	0.00	23,000.00	100.0%	24,250.00	3,000.00	21,250.00	808.33%	54,250.00	44.7%
4930 - Contract Income	54,235.00	108,102.00	-53,867.00	50.17%	142,329.77	638,364.00	-496,034.23	22.3%	3,961,250.00	3.59%
4931 - Translation Services Income	60.00	0.00	60.00	100.0%	60.00	0.00	60.00	100.0%	21,000.00	0.29%
4990 - Other Income	0.00	0.00	0.00	0.0%	0.00	300,000.00	-300,000.00	0.0%	0.00	0.0%
4999 - Carryforward	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	300,000.00	0.0%
Total Income	190,112.77	334,559.00	-144,446.23	56.83%	646,716.16	1,310,217.00	-663,500.84	49.36%	11,415,910.00	5.67%
5010 - COGS - Promotional Items	0.00	0.00	0.00	0.0%	1,000.00	0.00	1,000.00	100.0%	31,978.00	3.13%
Total COGS	0.00	0.00	0.00	0.0%	1,000.00	0.00	1,000.00	100.0%	31,978.00	3.13%
Gross Profit	190,112.77	334,559.00	-144,446.23	56.83%	645,716.16	1,310,217.00	-664,500.84	49.28%	11,383,932.00	5.67%
6000.1 - Personnel Costs										
6000 - Payroll Expenses	360,096.05	423,396.00	-63,299.95	85.05%	1,090,793.99	1,270,188.00	-179,394.01	85.88%	5,225,561.00	20.87%
6006 - Salary - OT	0.00	5,281.00	-5,281.00	0.0%	0.00	15,843.00	-15,843.00	0.0%	63,369.00	0.0%
6008 - Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	113,216.00	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	25,101.51	37,508.00	-12,406.49	66.92%	79,919.69	112,524.00	-32,604.31	71.03%	472,688.00	16.91%
6120 - Workers Comp	1,789.33	5,143.00	-3,353.67	34.79%	5,367.99	15,429.00	-10,061.01	34.79%	64,826.00	8.28%
6130 - Dental Insurance	2,840.30	3,429.00	-588.70	82.83%	8,560.08	10,287.00	-1,726.92	83.21%	43,217.00	19.81%
6140 - Medical Insurance	15,323.11	23,577.00	-8,253.89	64.99%	56,284.20	70,731.00	-14,446.80	79.58%	297,121.00	18.94%
6142 - Aflac Insurance	469.08	0.00	469.08	100.0%	2,346.31	0.00	2,346.31	100.0%	0.00	100.0%
6150 - Employee Life Insurance	387.92	644.00	-256.08	60.24%	1,171.04	1,932.00	-760.96	60.61%	8,104.00	14.45%
6155 - Retirement Plan	9,605.42	17,148.00	-7,542.58	56.02%	29,709.17	51,444.00	-21,734.83	57.75%	216,085.00	13.75%
6170 - Vacation Expense	9,230.62	0.00	9,230.62	100.0%	29,472.09	0.00	29,472.09	100.0%	0.00	100.0%
Total 6000.1 - Personnel Costs	424,843.34	516,126.00	-91,282.66	82.31%	1,303,624.56	1,548,378.00	-244,753.44	84.19%	6,519,187.00	20.0%
6210 - Phone Expense	5,601.14	5,743.00	-141.86	97.53%	14,991.62	16,177.00	-1,185.38	92.67%	99,900.00	15.01%
6220 - Electricity Expense	2,648.40	1,209.00	1,439.40	219.06%	7,864.09	4,180.00	3,684.09	188.14%	39,297.00	20.01%
6221 - Disposal Expense	185.36	250.00	-64.64	74.14%	556.08	750.00	-193.92	74.14%	3,000.00	18.54%
6223 - Janitorial Expense	0.00	1,387.00	-1,387.00	0.0%	2,774.00	4,161.00	-1,387.00	66.67%	20,000.00	13.87%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date Sept. 30, 2024

3-mo. (25%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sept. '24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
6224 - Security (Alarm) Expense	98.84	200.00	-101.16	49.42%	296.50	794.00	-497.50	37.34%	3,500.00	8.47%
6230 - Insurance Expense	2,718.41	6,500.00	-3,781.59	41.82%	8,548.44	10,572.00	-2,023.56	80.86%	40,147.00	21.29%
6240 - Water Expense	507.06	292.00	215.06	173.65%	1,031.79	602.00	429.79	171.39%	3,250.00	31.75%
6250 - Tax/Licenses/Filing Fees	0.00	600.00	-600.00	0.0%	636.04	841.00	-204.96	75.63%	4,700.00	13.53%
6300 - Postage	134.86	630.00	-495.14	21.41%	164.86	705.00	-540.14	23.38%	5,038.00	3.27%
6301 - Postage Freight Shipping	0.00	0.00	0.00	0.0%	190.75	0.00	190.75	100.0%	9,176.00	2.08%
6302 - Postage UPS	0.00	301.00	-301.00	0.0%	34.68	729.00	-694.32	4.76%	3,550.00	0.98%
6303 - Postage Bulk Mail	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	6,000.00	0.0%
6304 - Postage FedEx	0.00	0.00	0.00	0.0%	256.38	34.00	222.38	754.06%	2,207.00	11.62%
6310 - Office Supplies Expense	348.20	2,998.00	-2,649.80	11.61%	3,425.32	9,624.00	-6,198.68	35.59%	50,102.00	6.84%
6330 - Maint & Repairs Equipment	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	500.00	0.0%
6331 - Maintenance & Repairs Building	527.40	32,253.00	-31,725.60	1.64%	3,072.20	33,048.00	-29,975.80	9.3%	50,000.00	6.14%
6340 - Equipment Rental Expense	2,546.46	2,250.00	296.46	113.18%	7,343.14	7,542.00	-198.86	97.36%	296,232.00	2.48%
6350 - Small Equipment Purchases										
6351 - Hardware	1,029.85	2,000.00	-970.15	51.49%	6,505.62	5,934.00	571.62	109.63%	33,829.00	19.23%
6352 - Software	5,797.83	1,359.00	4,438.83	426.63%	13,078.97	8,016.00	5,062.97	163.16%	66,500.00	19.67%
6353 - Other Small Equipment Purchas	0.00	0.00	0.00	0.0%	0.00	108.00	-108.00	0.0%	3,500.00	0.0%
6350 - Small Equipment Purchases - O	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.0%
Total 6350 - Small Equipment Purchases	6,827.68	3,359.00	3,468.68	203.27%	19,584.59	14,058.00	5,526.59	139.31%	103,829.00	18.86%
6360 - Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,000.00	0.0%
6400 - Activity Supplies	894.88	327.00	567.88	273.66%	7,398.22	3,310.00	4,088.22	223.51%	107,681.00	6.87%
6401 - Activity Supplies Region 1	0.00	0.00	0.00	0.0%	400.00	0.00	400.00	100.0%	1,400.00	28.57%
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%	0.00	200.00	-200.00	0.0%	1,000.00	0.0%
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	32.84	360.00	-327.16	9.12%	32.84	360.00	-327.16	9.12%	3,400.00	0.97%
6420 - Education/Prof. Materials	0.00	576.00	-576.00	0.0%	561.09	2,799.00	-2,237.91	20.05%	9,032.00	6.21%
6430 - Awards & Gifts	445.96	50.00	395.96	891.92%	3,433.34	1,529.00	1,904.34	224.55%	33,000.00	10.4%
6440 - Reprographics	123.36	260.00	-136.64	47.45%	23,366.79	1,518.00	21,848.79	1,539.31%	193,033.00	12.11%
6450 - Facility Rental	0.00	0.00	0.00	0.0%	33,740.00	0.00	33,740.00	100.0%	126,113.00	26.75%
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	7,473.10	10,185.00	-2,711.90	73.37%	9,445.60	16,710.00	-7,264.40	56.53%	109,000.00	8.67%
6610 - Dues & Subscriptions Expense	206.10	330.00	-123.90	62.46%	648.64	1,062.00	-413.36	61.08%	6,450.00	10.06%
6700 - Speaker Fees	0.00	3,000.00	-3,000.00	0.0%	2,000.00	3,000.00	-1,000.00	66.67%	101,500.00	1.97%
6710 - Speaker Travel Costs	0.00	0.00	0.00	0.0%	124.54	0.00	124.54	100.0%	12,768.00	0.98%
6720 - Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	12,000.00	0.0%
6730 - Scholarships	2,500.00	0.00	2,500.00	100.0%	2,500.00	0.00	2,500.00	100.0%	37,100.00	6.74%
6732 - Stipends	12,565.00	600.00	11,965.00	2,094.17%	14,165.00	1,200.00	12,965.00	1,180.42%	29,600.00	47.85%
6740 - Donations & Contributions	0.00	0.00	0.00	0.0%	2,000.00	0.00	2,000.00	100.0%	3,000.00	66.67%
6800 - Travel Expense	17,648.03	18,249.00	-600.97	96.71%	46,550.72	38,024.00	8,526.72	122.43%	291,408.00	15.97%
6810 - Meals Expense	7,449.23	3,790.00	3,659.23	196.55%	23,562.32	11,410.00	12,152.32	206.51%	105,463.00	22.34%
6820 - Conference Music Show Expense	200.00	0.00	200.00	100.0%	200.00	0.00	200.00	100.0%	21,655.00	0.92%
6840 - Food Catering Service	5,000.00	7,796.00	-2,796.00	64.14%	171,107.02	37,243.00	133,864.02	459.43%	797,477.00	21.46%
6850 - Lodging Expense	24,957.87	5,547.00	19,410.87	449.94%	157,896.37	32,775.00	125,121.37	481.76%	640,930.00	24.64%
6900 - Legal Expense	2,249.00	2,056.00	193.00	109.39%	4,498.00	6,168.00	-1,670.00	72.93%	24,667.00	18.23%
6910 - Accounting Expense	18,166.67	18,167.00	-0.33	100.0%	54,500.01	54,501.00	-0.99	100.0%	242,000.00	22.52%
6920 - Bank Charges	654.37	619.00	35.37	105.71%	2,131.36	1,987.00	144.36	107.27%	7,234.00	29.46%
6921 - Credit Card Charge Fees	905.25	1,087.00	-181.75	83.28%	10,543.21	5,141.00	5,402.21	205.08%	102,240.00	10.31%
6950 - Other-Services	23,009.93	18,027.00	4,982.93	127.64%	167,724.34	142,308.00	25,416.34	117.86%	710,925.00	23.59%
6960 - Consultants	23,488.75	3,910.00	19,578.75	600.74%	45,616.25	16,430.00	29,186.25	277.64%	59,120.00	77.16%
6961 - Consultant Reimbursements	0.00	200.00	-200.00	0.0%	437.29	856.00	-418.71	51.09%	6,475.00	6.75%
7000 - Advertising/Marketing Expense	975.00	1,500.00	-525.00	65.0%	975.00	1,500.00	-525.00	65.0%	6,067.00	16.07%
7500 - Interest Expense (mortgage)	8,400.38	8,749.00	-348.62	96.02%	25,659.72	27,044.00	-1,384.28	94.88%	107,246.00	23.93%
7840 - Miscellaneous Expense	77.76	92.00	-14.24	84.52%	173.89	337.00	-163.11	51.6%	51,450.00	0.34%
7930 - Indirect Cost	0.00	-1.00	1.00	0.0%	0.00	-1.00	1.00	0.0%	0.00	100.0%
Total Expense	617,400.91	692,564.00	-75,163.09	89.15%	2,224,757.44	2,098,576.00	126,181.44	106.01%	11,383,932.00	19.54%
Net Income	-427,288.14	-358,005.00	-69,283.14	119.35%	-1,579,041.28	-788,359.00	-790,682.28	200.3%	0.00	-100.0%