

California Association for Bilingual Education

Financial Package - Preliminary

09/30/2025

Un-audited (subject to change)

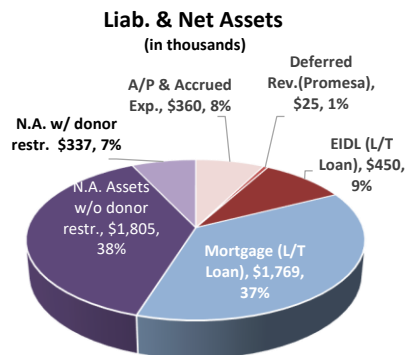
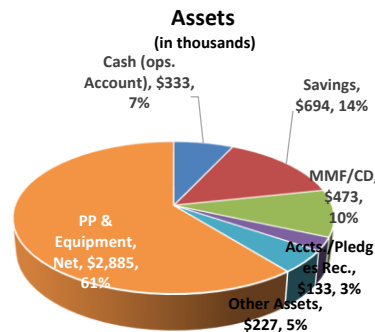
Approved

10/20/2025

Date

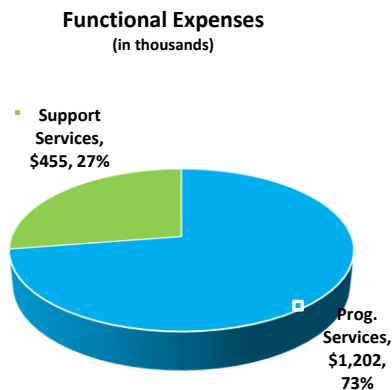
These financial statements are based on the transaction information provided to the Accountant. They have not been subjected to an audit, review, or compilation engagement, and no "assurance" (which is done annually for this organization by auditors) is provided on them.

Statement of Financial Positions - 09/30/2025			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$333	\$57	\$276
CD (BMO)	\$694	\$259	\$435
MMF/CD (MS)	\$473	\$1,201	(\$727)
Accts./Pledges Rec.	\$133	\$575	(\$442)
Other Assets	\$227	\$249	(\$22)
PP & Equipment, Net	\$2,885	\$3,041	(\$156)
Total Assets	\$4,745	\$5,382	(\$637)
Liab. & Net Assets			
A/P & Accrued Exp.	\$360	\$686	(\$326)
Deferred Revenue	\$25	\$0	\$25
EIDL (L/T Loan)	\$450	\$463	(\$13)
Mortgage (L/T Loan)	\$1,769	\$1,875	(\$106)
Total Liabilities	\$2,604	\$3,024	(\$420)
Net Assets w/o donor restr.	\$1,805	\$1,909	(\$104)
Net Assets w/ donor restr.	\$337	\$449	(\$112)
Total Liab. & Net Assets	\$4,745	\$5,382	(\$637)
Current ratio = Current assets/Current liab.			
\$1,500 / \$360			4.17
Days \$ on Hand=Current \$/Avg daily oper costs			
\$1,500 / \$28			54



Statement of Activities - YTD through 09/30/2025							
	Unres- tricted	Res- tricted	Current Year Total	%	Prior Year Total	YOY Variance	
Revenue							
Annual/Regional/MEDLI Conf.	\$238		\$238	38%	\$275	(\$36)	
Program Income							
Prof'l Learning Svcs.	\$204		\$204	33%	\$186	\$17	
FACE/MLS/Plaza Com.	\$7		\$7	1%	\$7	\$1	
Membership Dues	\$4		\$4	1%	\$8	(\$3)	
Government Grant	\$134		\$134	22%	\$132	\$2	
Grant Income	\$4		\$4	1%	\$0	\$4	
Publication & Promo. Sales	\$1		\$1	0%	(\$0)	\$1	
Interest Income	\$8		\$8	1%	\$17	(\$9)	
Other Income	\$20		\$20	3%	\$22	(\$2)	
In-kind Donations	\$0		\$0	0%	\$0	\$0	
Net Assets Release f/ Restr.	\$63	(\$63)	\$0	0%	\$0	\$0	
Total Revenue	\$683	(\$63)	\$621	100%	\$646	(\$25)	
Expenses							
Programs							
Annual/Regional/MEDLI Conf.	\$692		\$692	42%	\$521	\$171	
Prof'l Learning Svcs.	\$185		\$185	11%	\$405	(\$220)	
FACE/MLS/Plaza	\$52		\$52	3%	\$176	(\$125)	
Membership	\$0		\$0	0%	\$1	(\$1)	
Fed. Grants	\$160		\$160	10%	\$130	\$29	
Publication & Promo costs	\$0		\$0	0%	\$0	\$0	
Advocacy	\$21		\$21	1%	\$44	(\$23)	
Sobrato	\$63		\$63	4%	\$63	(\$0)	
Cintli	\$30		\$30	2%	\$0	\$30	
Other Programs	(\$0)		(\$0)	0%	\$102	(\$102)	
Support Services *	\$455		\$455	27%	\$784	(\$330)	
Total Expenses	\$1,657	\$0	\$1,657	100%	\$2,228	(\$571)	
Change in Net Assets	(\$974)	(\$63)	(\$1,036)		(\$1,582)	\$546	
Net Assets b/g of year	\$2,842	\$336	\$3,178		\$3,940	(\$762)	
Net Assets End of year	\$1,869	\$273	\$2,141		\$2,358	(\$217)	

* Support service salary to be allocated at year-end.



Actual vs. Budget - YTD through 09/30/2025					
	Actual	Budget	Variance	Approved Budget FY-25-26	%
Revenue					
Membership	\$4	\$7	(\$2)	\$27	16%
Annual/Regional Conf. Fees	\$194	\$186	\$8	\$3,305	6%
Sponsorships	\$74	\$34	\$40	\$316	23%
Books/Promotion Items	\$1	\$0	\$1	\$25	3%
Gov't Grant	\$134	\$199	(\$65)	\$777	17%
Private Grant Income	\$4	\$2	\$3	\$2	267%
Contract Income	\$200	\$54	\$146	\$2,496	8%
Interest Income	\$8	\$0	\$8	\$0	#DIV/0!
Other Income	\$1	\$0	\$1	\$41	3%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$621	\$481	\$139	\$6,989	9%
Cost of Goods Sold					
COGS - Promotional Items	\$0	\$0	\$0	\$20	0%
Total COGS	\$0	\$0	\$0	\$20	0%
Gross Profit	\$621	\$481	\$139	\$6,969	9%
Expense					
Personnel Costs	\$787	\$807	(\$20)	\$3,386	23%
Operating costs	\$87	\$90	(\$4)	\$563	15%
Office Furn./Hard&Softwar	\$13	\$12	\$1	\$55	23%
Direct Program Costs	\$522	\$604	(\$82)	\$1,891	28%
Consultants/Outside Svcs.	\$218	\$154	\$64	\$1,091	20%
Marketing & Promotionns	\$0	\$0	\$0	\$28	1%
Interest Expense	\$24	\$24	\$0	\$95	26%
Merchant CC Charges & Ba	\$6	\$12	(\$6)	\$109	6%
In-Kind Expenses	\$0	\$0	\$0	\$0	#DIV/0!
Other Costs	\$0	\$1	(\$1)	\$1	0%
Total Expense	\$1,657	\$1,704	(\$47)	\$7,220	23%
Surplus/(Loss) w/o Carryforw	(1,036)	(\$1,223)	\$186	(\$251)	412%
Carryforward	\$251	\$0	\$251	\$0	#DIV/0!
Surplus/(Loss) w/ Carryforwa	(\$785)	(\$1,223)	\$438	\$0	#DIV/0!

Accts. Receivable (in thousands)

	FY24-25	FY23-24	Variance
Bal/ as of 06/30	\$ 1,417	\$ 1,661	\$ (244)
Bal. as of 10/17/25	\$ 67	\$ 398	\$ 330
A/R Collected thru 10/17	\$ 1,350	\$ 1,264	\$ (86)

Available Cash (in thousands)

As of Oct. 17, 2025	Amount
Cash Bal. BMO (chkg. acct.)	\$ 216
Cash Bal. BMO (savings. acct.)	\$ 422
MMF/CD (reserve) - MS	\$ 473
Total Cash Available	\$ 1,111
Avg. daily spending rate	\$ 28
# of days cash on-hand	40
Current Line of Credit *	\$ 250
* Colateralized by a CD of \$273K - BMO	

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

09/30/2025

Preliminary (Prior to audit)	Sep. '25	Sep. '24	25 vs 24
	2025	2024	Variance
ASSETS			
Current Assets			
Cash	\$ 332,684	\$ 56,895	\$ 275,788
Savings & Certificate of Deposits	693,975	259,011	434,964
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	473,325	1,200,681	(727,356)
Accounts Receivable	97,992	297,789	(199,797)
Grant Receivable	35,168	277,538	(242,370)
Pledges Receivable	-	-	-
Inventory	25,347	22,493	2,855
Prepaid expenses and other current assets	201,254	226,318	(25,064)
Total current assets	\$ 1,859,744	\$ 2,340,724	\$ (480,980)
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	(1,825,759)	(1,669,876)	(155,883)
Property and equipment, net	2,885,235	3,041,118	(155,883)
Total assets	\$ 4,744,979	\$ 5,381,843	\$ (636,863)
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 360,126	\$ 686,103	\$ (325,977)
Unearned income - Membership	-	-	-
Unearned income - Annual Conference	-	-	-
Unearned income - PDS	-	-	-
Unearned income - P2I	-	-	-
Deferred Income	25,000	-	25,000
SBA - PPPL	-	-	-
SBA - EIDL	449,958	462,990	(13,032)
Note payable (Mortgage)	1,768,606	1,874,749	(106,143)
Total liabilities	2,603,690	3,023,841	(303,937)
Net assets			
Unrestricted	1,765,754	1,908,983	(143,229)
Temporarily restricted	335,535	409,018	(73,483)
Permanently restricted	40,000	40,000	-
Total net assets	2,141,289	2,358,001	(216,712)
Total liabilities and net assets	\$ 4,744,979	\$ 5,381,843	\$ (1,144,458)

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 09/30/2025

Preliminary (Prior to audit)		Sep. '25	Sep. '24	2024 vs. 2023	
		2025	2024	Variance	%
Revenues					
. 4041	Conferences	\$268,524	\$320,985	(\$52,462)	-16%
4043	Grant Income	4,000	24,250	(20,250)	0%
4921	Government Grant	133,922	131,986	1,935	1%
. 4018	Membership Dues	4,543	7,914	(3,371)	-43%
4930	Program Income	200,388	142,330	58,059	100%
audited	Publication & Promotional Sales	1,025	2,393	(1,368)	-57%
4900	Interest Income	8,252	13,290	(5,037)	100%
4904	Unrealized Gain/(Loss)	-	3,507	(3,507)	100%
4992	In-kind Donations	-	-	-	0%
, 4990	Other Income	-	60	(60)	0%
Total revenue		620,655	646,716	(26,061)	-4%
Expenses					
73%	Program Services	1,202,268	410,408	791,860	193%
27%	Support Services	454,780	1,818,330	(1,363,550)	-75%
Total Expenses		1,657,048	2,228,738	(571,690)	-26%
Change in unrestricted net assets		(1,036,392)	(1,582,022)	545,629	-34%
1 Change in net assets		(1,036,392)	(1,582,022)	545,624	-34%
Net assets at beginning of year		3,177,682	3,940,023	(762,341)	-19%
Net assets at end of year		2,141,289	2,358,001	(216,712)	-9%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 09/30/2025

	Amount
Cash flows from operating activities	
Change in net assets	(1,036,392.49)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	38,970.84
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	1,180,637.68
Grant receivable	103,481.84
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	526,070.94
Accounts payable and accrued expenses	(257,539.00)
Deferred revenue - Contracts	(173,867.98)
Net cash used in operating activities	381,361.83
Cash flows from financing activities	
Payment of note payable	(26,823.79)
SBA - EIDL	(3,266.24)
Net change in cash and cash equivalents	351,271.80
Cash and cash equivalents at beginning of year	1,148,711.49
Cash and cash equivalents at end of this period	<u>1,499,983.29</u>

Supplemental disclosures of cash flow information

Cash paid during the year for: Interest payment on note payable 24,419.19

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date Sep. 30, 2025

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

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sep. '25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	1,497	2,233	-736	67%	4,348	6,699	-2,351	65%	26,800	16%
Annual/Regional Conferences Fees	20,739	9,356	-953	222%	193,876	185,745	8,131	104%	3,305,448	6%
Sponsorships	37,155	0	37,155	420%	73,655	34,000	39,655	100%	316,000	23%
Books/Promotion Items	0	0	0	#DIV/0!	797	0	797	100%	25,000	3%
Gov't Grant	35,168	91,501	-56,333	38%	133,922	198,976	-65,054	67%	777,160	17%
Private Grant Income	0	0	0	0%	4,000	1,500	2,500	267%	1,500	267%
Contract Income	18,229	54,295	-36,066	34%	200,388	54,295	146,093	369%	2,496,000	8%
Interest Income	1,576	0	1,576	#DIV/0!	8,252	0	8,252	#DIV/0!	0	#DIV/0!
Other Income	0	0	0	#DIV/0!	1,416	0	1,416	#DIV/0!	40,813	3%
4992 - In-Kind Contribution	0	0	0	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
4999 - Carryforward	0.00	0.00	0.00	#DIV/0!	0.00	0	0	#DIV/0!	0	0%
Total Income	114,364	157,385	-43,021	72.66%	620,655.25	481,215	139,440	129%	6,988,721	9%
Cost of Goods Sold										
COGS - Promotional Items	0	0	0	0%	0	0	0	#DIV/0!	20,000	0%
Total COGS	0	0	0	0%	0	0	0	#DIV/0!	20,000	0%
Gross Profit	114,364	157,385	-43,021	73%	620,655	481,215	139,440	129%	6,968,721	9%
Expense										
Personnel Costs	237,682	278,157	-40,475	85%	786,849	807,036	-20,187	97%	3,385,872	23%
Operating costs	12,690	14,436	-1,746	88%	86,578	90,459	-3,881	96%	563,091	15%
Office Furn./Hardware/ Software	3,745	3,633	112	103%	12,702	12,198	504	104%	55,200	23%
Direct Program Costs	27,377	56,846	-29,470	48%	522,441	604,091	-81,650	86%	1,891,390	28%
Consultants/Outside Services	106,812	23,670	83,142	451%	217,562	153,566	63,996	142%	1,090,957	20%
Marketing & Promotions	0	0	0	#DIV/0!	316	0	316	#DIV/0!	28,000	1%
Interest Expense	7,960	8,016	-56	99%	24,419	24,123	296	101%	95,142	26%
Merchant CC Charges & Bank Fees	23,912	17,912	6,000	133%	6,179	11,961	-5,782	52%	109,194	6%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	80	-80	0%	0	596	-596	0%	1,330	0%
Total Expense	420,178	402,750	17,428	104%	1,657,048	1,704,030	-46,982	97%	7,220,176	23%
Net Income	-305,814	-245,365	-60,449	125%	-1,036,392	-1,222,815	-46,982	85%	0	#DIV/0!
4999 - Carryforward					251,455				251,455	
Net Income w/o Carryforward					-784,937				0	

California Association for Bilingual Education

Actual vs. Budget

For year-to-date Sep. 30, 2025

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

(Preliminary prior to audit)

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sep. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	634	417	217	152.02%	2,109	1,251	858	168.57%	5,000	42.18%
4012 · Membership Paraprofessional	3	417	-414	0.7%	12	1,251	-1,239	0.93%	5,000	0.23%
4013 · Membership Parent/Community	35	133	-98	26.32%	140	399	-259	35.09%	1,600	8.75%
4014 · Membership Student	3	133	-131	1.88%	45	399	-354	11.28%	1,600	2.81%
4016 · Membership-Inst/Org/Commercial	750	583	167	128.65%	1,500	1,749	-249	85.76%	7,000	21.43%
4017 · Membership Administrator	8	417	-410	1.8%	478	1,251	-774	38.17%	5,000	9.55%
4018 · Membership Retired Teacher	65	133	-68	48.87%	65	399	-334	16.29%	1,600	4.06%
4019 · 2 Day Institute fees	0	0	0	0.0%	0	0	0	0.0%	43,750	0.0%
4020 · Fees Registration	7,643	9,356	-1,713	81.7%	164,811	169,915	-5,104	97.0%	2,838,978	5.81%
4021 · Fees-Exhibitors	12,990	0	12,990	100.0%	26,990	15,185	11,805	177.74%	139,000	19.42%
4022 · Fees-Career Fair	0	0	0	0.0%	0	0	0	0.0%	12,500	0.0%
4023 · Fees-Meals	0	0	0	0.0%	100	0	100	100.0%	0	#DIV/0!
4024 · Presenter Fees	0	0	0	0.0%	450	450	0	100.0%	47,325	0.95%
4025 · Award Luncheon	0	0	0	0.0%	0	0	0	0.0%	51,000	0.0%
4026 · Seal of Exceclence Banquets	0	0	0	0.0%	600	0	600	100.0%	72,000	0.83%
4027 · Admin. Leadership Symposium	0	0	0	0.0%	0	0	0	0.0%	32,000	0.0%
4029 · Shipping Cost/Processing Fees	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4030 · Publications / Books/Royalties	0	0	0	0.0%	228	0	228	100.0%	2,200	10.36%
4031 · Promotional Items	0	0	0	0.0%	797	0	797	100.0%	25,000	3.19%
4033 · Reg Fees-Gold Level Upgrade	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4034 · Reg Fees-Platinum Level Upgrade	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4040 · Sponsors	37,155	0	37,155	100.0%	73,655	34,000	39,655	216.63%	316,000	23.31%
4041 · Other Contributions	50	0	50	100.0%	70	20	50	350.0%	20	350.0%
4042 · Other-Advertising	0	0	0	0.0%	432	175	257	246.86%	39,175	1.1%
4043 · Government Grant	35,168	91,501	-56,333	38.43%	133,922	198,976	-65,054	67.31%	777,160	17.23%
4044 · Ticket Sales	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4045 · Other School Visits	0	0	0	0.0%	0	0	0	0.0%	27,500	0.0%
4046 · Hotel Rebates	0	0	0	0.0%	1,416	0	1,416	100.0%	40,813	3.47%
4047 · Mailing Lists	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4048 · Dues & Subscription Income	56	0	56	100.0%	195	0	195	100.0%	0	#DIV/0!
4900 · Interest Income	1,576	0	1,576	100.0%	8,252	0	8,252	100.0%	0	#DIV/0!
4904 · Unrealized Gain/(Loss)	0	0	0	0.0%	0	0	0	0.0%	0	100.0%
4921 · Grant Income	0	0	0	0.0%	4,000	1,500	2,500	266.67%	1,500	266.67%
4930 · Contract Income	18,229	54,235	-36,006	33.61%	200,388	54,235	146,153	369.48%	2,474,000	8.1%
4931 · Translation Services Income	0	60	-60	0.0%	0	60	-60	0.0%	22,000	0.0%
4990 · Other Income	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4992 · In-KInd Contribution	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4999 · Carryforward	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
Total Income	114,364	157,385	-43,021	72.67%	620,655	481,215	139,440	128.98%	6,988,721	8.88%
Cost of Goods Sold										
5010 · COGS - Promotional Items	0	0	0	0.0%	0	0	0	0.0%	20,000	0.0%
Total COGS	0	0	0	0.0%	0	0	0	0.0%	20,000	0.0%
Gross Profit	114,364	157,385	-43,021	72.67%	620,655	481,215	139,440	128.98%	6,968,721	8.91%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	213,222	236,117	-22,895	90.3%	673,157	683,462	-10,305	98.49%	2,763,034	24.36%
6006 · Salary - OT	0	0	0	0.0%	0	0	0	0.0%	28,205	0.0%
6008 · Bonus Expense	0	0	0	0.0%	0	0	0	0.0%	72,402	0.0%
6010 · Temporary Help	0	0	0	0.0%	0	0	0	0.0%	10,000	0.0%
6110 · Payroll Taxes	14,577	18,062	-3,485	80.7%	48,802	52,283	-3,481	93.34%	219,071	22.28%
6120 · Workers Comp	3,162	2,596	566	121.82%	9,487	7,517	1,970	126.21%	31,498	30.12%
6130 · Dental Insurance	1,325	1,715	-390	77.25%	5,607	5,119	488	109.53%	21,010	26.69%
6131 · Vision Insurance	0	0	0	0.0%	431	0	431	100.0%	0	
6140 · Medical Insurance	-6,449	12,346	-18,795	-52.23%	42,203	37,040	5,163	113.94%	152,221	27.72%
6142 · Aflac Insurance	-689	0	-689	100.0%	-1,063	0	-1,063	100.0%	0	100.0%
6150 · Employee Life Insurance	1,196	355	841	336.82%	4,301	1,025	3,276	419.64%	4,295	100.15%
6155 · Retirement Plan	7,359	6,966	393	105.64%	21,389	20,590	799	103.88%	84,136	25.42%
6170 · Vacation Expense	3,979	0	3,979	100.0%	-17,465	0	-17,465	100.0%	0	100.0%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date Sep. 30, 2025

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

(Preliminary prior to audit)

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sep. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Total 6000.1 · Personnel Costs	237,682	278,157	-40,475	85.45%	786,849	807,036	-20,187	97.5%	3,385,872	23.24%
6210 · Phone Expense	3,529	4,676	-1,147	75.48%	11,163	12,310	-1,147	90.68%	84,835	13.16%
6220 · Electricity Expense	1,690	1,900	-210	88.95%	4,470	5,226	-756	85.53%	41,000	10.9%
6221 · Disposal Expense	192	298	-106	64.33%	575	694	-119	82.87%	3,000	19.17%
6223 · Janitorial Expense	805	710	95	113.38%	2,997	2,130	867	140.7%	8,520	35.18%
6224 · Security (Alarm) Expense	103	107	-4	96.41%	310	821	-512	37.7%	2,811	11.01%
6230 · Insurance Expense	2,698	2,824	-126	95.54%	4,115	8,472	-4,357	48.58%	40,000	10.29%
6240 · Water Expense	229	50	179	458.96%	475	150	325	316.81%	600	79.2%
6250 · Tax/Licenses/Filing Fees	0	0	0	0.0%	174	636	-462	27.41%	4,700	3.71%
6300 · Postage	15	314	-299	4.78%	49	544	-495	8.98%	2,800	1.75%
6301 · Postage Freight Shipping	0	0	0	0.0%	1,500	1,691	-191	88.71%	6,000	25.0%
6302 · Postage UPS	71	0	71	100.0%	71	22	49	324.82%	3,200	2.23%
6303 · Postage Bulk Mail	0	0	0	0.0%	3,870	3,500	370	110.57%	3,500	110.57%
6304 · Postage FedEx	0	49	-49	0.0%	10	366	-356	2.73%	1,712	0.58%
6305 · Shipping & Handling	0	0	0	0.0%	1,552	1,470	82	105.6%	1,570	
6310 · Office Supplies Expense	0	648	-648	0.0%	15	3,660	-3,645	0.41%	22,650	0.07%
6330 · Maint & Repairs Equipment	0	0	0	0.0%	0	0	0	0.0%	500	0.0%
6331 · Maintenance & Repairs Building	138	527	-390	26.09%	7,164	3,071	4,093	233.29%	20,000	35.82%
6340 · Equipment Rental Expense	3,220	2,333	887	138.01%	48,067	45,696	2,371	105.19%	315,693	15.23%
6350 · Small Equipment Purchases										
6351 · Hardware	0	0	0	0.0%	330	2,000	-1,670	16.5%	9,000	3.67%
6352 · Software	3,745	3,633	112	103.09%	12,372	10,198	2,174	121.32%	43,200	28.64%
6353 · Other Small Equipment Purchases	0	0	0	0.0%	0	0	0	0.0%	3,000	
6350 · Small Equipment Purchases - O	0	0	0	0.0%	0	0	0	0.0%	0	0.0%
Total 6350 · Small Equipment Purchases	3,745	3,633	112	103.09%	12,702	12,198	504	104.13%	55,200	23.01%
6360 · Office Furniture Purchases	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
6400 · Activity Supplies	58	1,548	-1,490	3.78%	172	3,615	-3,443	4.75%	50,940	0.34%
6401 · Activity Supplies Region 1	0	0	0	0.0%	0	0	0	0.0%	400	0.0%
6402 · Activity Supplies Region 2	0	0	0	0.0%	0	0	0	0.0%	400	0.0%
6403 · Activity Supplies Region 3	0	0	0	0.0%	0	0	0	0.0%	400	0.0%
6404 · Activity Supplies Region 4	0	0	0	0.0%	0	0	0	0.0%	400	0.0%
6405 · Activity Supplies Region 5	0	0	0	0.0%	0	0	0	0.0%	400	0.0%
6410 · Decorations	0	0	0	0.0%	0	0	0	0.0%	2,500	0.0%
6420 · Education/Prof. Materials	0	1,483	-1,483	0.0%	0	2,046	-2,046	0.0%	9,908	0.0%
6430 · Awards & Gifts	0	30	-30	0.0%	99	250	-151	39.57%	26,530	0.37%
6440 · Reprographics	0	123	-123	0.0%	0	980	-980	0.0%	23,200	0.0%
6450 · Facility Rental	0	0	0	0.0%	0	0	0	0.0%	8,000	0.0%
6501 · Depreciation Expense	12,990	12,990	0	100.0%	38,971	38,970	1	100.0%	155,883	25.0%
6600 · Conf., Seminars & Education Exp	300	3,338	-3,038	8.99%	6,600	11,011	-4,411	59.94%	18,300	36.07%
6610 · Dues & Subscriptions Expense	296	103	193	287.54%	691	429	262	160.99%	4,000	17.27%
6700 · Speaker Fees	0	0	0	0.0%	3,000	3,000	0	100.0%	57,800	5.19%
6710 · Speaker Travel Costs	0	800	-800	0.0%	0	800	-800	0.0%	8,400	0.0%
6720 · Chapter Rebates	0	0	0	0.0%	-37	0	-37	100.0%	10,000	-0.37%
6730 · Scholarships	0	4,500	-4,500	0.0%	0	4,500	-4,500	0.0%	18,000	0.0%
6732 · Stipends	0	12,565	-12,565	0.0%	0	12,565	-12,565	0.0%	19,565	0.0%
6740 · Donations & Contributions	0	0	0	0.0%	2,000	2,000	0	100.0%	2,000	100.0%
6800 · Travel Expense	10,661	14,491	-3,830	73.57%	27,346	45,655	-18,309	59.9%	263,887	10.36%
6810 · Meals Expense	3,071	3,375	-305	90.98%	9,389	18,654	-9,265	50.33%	93,998	9.99%
6820 · Conference Music Show Expense	0	0	0	0.0%	0	0	0	0.0%	10,000	0.0%
6840 · Food Catering Service	0	1,500	-1,500	0.0%	246,041	256,017	-9,976	96.1%	658,272	37.38%
6850 · Lodging Expense	6,572	7,638	-1,066	86.04%	188,170	203,599	-15,429	92.42%	448,207	41.98%
6900 · Legal Expense	2,683	2,249	434	119.32%	4,932	6,747	-1,815	73.11%	26,988	18.28%
6910 · Accounting Expense	23,258	17,258	6,000	134.77%	57,775	68,274	-10,499	84.62%	240,100	24.06%
6920 · Bank Charges	653	654	-1	99.91%	1,625	2,191	-566	74.18%	6,460	25.16%
6921 · Merchant CC Charges & Fees	899	905	-6	99.35%	4,554	9,770	-5,216	46.61%	102,734	4.43%
6950 · Other-Services	96,658	12,878	83,780	750.57%	154,855	78,545	76,310	197.15%	822,369	18.83%
6960 · Consultants	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
6961 · Consultant Reimbursements	0	0	0	0.0%	0	0	0	0.0%	1,500	0.0%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date Sep. 30, 2025

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

(Preliminary prior to audit)

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Sep. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
7000 · Advertising/Marketing Expense	0	0	0	0.0%	316	0	316	100.0%	28,000	1.13%
7500 · Interest Expense (mortgage)	7,960	8,016	-56	99.3%	24,419	24,123	296	101.23%	95,142	25.67%
7840 · Miscellaneous Expense	0	80	-80	0.0%	0	596	-596	0.0%	1,330	0.0%
7930 · Indirect Cost	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
Total Expense	420,178	402,750	17,428	104.33%	1,657,048	1,704,030	-46,982	97.24%	7,220,176	22.95%
Net Income	-305,814	-245,365	-60,449	124.64%	-1,036,392	-1,222,815	186,422	84.75%	-251,455	412.16%
4999 · Carryforward					251,455				251,455	
Net Income w/o Carryforward					-784,937				0	

California Association for Bilingual Education

All Combined AR Aging Summary

As of 09/30/2025

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alliant International University	1,065.00	0.00	0.00	0.00	1,065.00
Alvord Unified School District	0.00	0.00	0.00	1,400.00	1,400.00
Antoinette Hernandez-1	0.00	0.00	0.00	704.92	704.92
Berkeley Unified School District	0.00	0.00	0.00	150.00	150.00
Carmel Unified School District	3,375.00	0.00	0.00	0.00	3,375.00
CEEL-1	0.00	0.00	0.00	57.07	57.07
Compton Unified School District	0.00	0.00	0.00	1,410.00	1,410.00
Corona-Norco Unified SD	0.00	150.00	0.00	1,349.00	1,499.00
Dixon Unified School District	0.00	0.00	0.00	200.00	200.00
East Whittier City School District	0.00	0.00	0.00	4,500.00	4,500.00
El Rancho USD	1,275.00	0.00	0.00	0.00	1,275.00
FCSS/ECE	16,053.00	0.00	9,522.44	0.00	25,575.44
Hacienda La Puente Unified School Distric	0.00	0.00	0.00	1,460.00	1,460.00
Hayward Unified School District	0.00	0.00	0.00	965.00	965.00
Huntington Beach City School District	3,562.50	0.00	0.00	0.00	3,562.50
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Lynwood USD	0.00	0.00	0.00	350.00	350.00
Merced County Office of Education	0.00	0.00	0.00	140.97	140.97
Morgan Hill Unified School District	0.00	0.00	0.00	18,000.00	18,000.00
Mountain View Elementary School	0.00	2,500.00	0.00	0.00	2,500.00
Paso Robles Joint Unified	375.00	0.00	0.00	995.00	1,370.00
Rialto Unified School District	0.00	0.00	0.00	18,625.00	18,625.00
San Bernardino City Unified SD	0.00	0.00	0.00	9,025.00	9,025.00
San Francisco USD	0.00	0.00	0.00	1,990.00	1,990.00
San Ysidro School District	11,875.00	0.00	0.00	0.00	11,875.00
Santa Ana USD (c)	0.00	0.00	0.00	9,675.00	9,675.00
Shelton School District No. 309	0.00	0.00	0.00	1,470.00	1,470.00
Snowline J.U.School District	0.00	0.00	0.00	6,000.00	6,000.00
South Whittier School District	0.00	0.00	0.00	1,000.00	1,000.00
US Treasury	35,167.66	0.00	0.00	-3,228.21	31,939.45
Various	0.00	0.00	0.00	-30,000.00	-30,000.00
TOTAL	72,748.16	2,650.00	9,522.44	48,238.75	133,159.35

* PROMESA Grants

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California Association for Bilingual Education

Prepaid Expense

As of 09/30/2025

<u>Name</u>	<u>Acct.</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
JE#4655					
Cal Choice	6140	01	19,451.14	Medical Insurance - 2025 Oct.	
Ameritas Life Ins.	6130	01	1,724.88	Dental Insurance - 2025 Oct.	
Metlife Small Business Ctr.	6130	01	313.67	Dental Insurance - 2025 Oct.	
Arthur J Gallagher - (Travel Ins.	6230	01	2,490.20	Cyber Liab. Ins.	03/24/2025- 3/23/2026
Arthur J Gallagher - (D & O)	6230	01	1,402.73	D&O	12/01/2024- 11/30/2025
Arthur J Gallagher - (Int'l Pkg)	6230	01	1,835.33	International Package	06/01/2025-06/01/2026
Philadelphia Insurance	6230	01	4,179.68	NP Package & Umbrella	12/01/2024- 11/30/2025
AmTrust	6120	01	3,255.83	Workers' Comp	12/01/2023- 11/30/2024
ERS Security Alarm System	6224	01	158.50	Alarm - Acct #882517	10/01/2025-12/31/2025
ERS Security Alarm System	6224	01	151.00	Alarm - Acct #XR1516	10/01/2025-12/31/2025
Pitney Bowes	6341	01	296.80	Postage machine lease	07/20/2025-10/19/2025
Dewey Pest Control	6331	01	-	Acct #1363090 - Apr. to Jun. '25	07/01/2025-09/30/2025
WASC	6610	01	733.33	Accreditation Fee	08/21/2025-08/21/2026
Kintone	6352	01	1,567.50	10 user licenses	09/01/2025-08/31/2026
PalmIQ Inc.	6352	01	1,492.74	Hosted Cloud Storage	01/01/2025-12/31/2025
Intuit	6352	01	1,516.08	QBs	05/01/2025-5/1/2026
Shoflo	6352	01	1,720.83	Team Calendar	04/29/2025 - 04/28-2026
Sub-Total			42,290.24		

<u>Prepaid for 2026 to 2029</u>	<u>Acct. #</u>	<u>Class #</u>	<u>Amount</u>	<u>Descriptions</u>	<u>Date</u>
Marriott Marquis	6850	20	25,000.00	Initial Deposit for CABE 2026 Conf	4/29/2022
Marriott Marquis	6850	20	25,000.00	2nd Deposit for CABE 2026 Confer	3/9/2023
Team San Jose	6850	20	53,482.03	1st Deposit CABE 2028 - SJ - 4/10	9/5/2025
Team San Jose	6840	20	53,482.03	2nd Deposit CABE 2028 - SJ - 4/10	3/31/2025
LB Convention & Entertainment	6850	20	1,000.00	Initial Deposit for CABE 2027 Conf	12/21/2024
LB Convention & Entertainment	6850	20	1,000.00	Initial Deposit for CABE 2029 Conf	12/21/2024
Sub-Total			158,964.06		
Grand Total			201,254.30		

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California Association for Bilingual Education

Government - Grant Receivable

As of 09/30/2025

Acct. #	Date	B/G Balance	<u>Additions</u>		<u>Paid</u>				Adj.	09/30/2025
			PROMESA	FCSS/ECE	PROMESA Draw	FCSS/ECE	<u>SDCSS</u>	<u>Deferred Rev.</u>		
1208	6/30/2025	3,228.21	83,263.06	113,649.50				(83,263.06)	(3,228.21)	113,649.50
1208	7/31/2025	113,649.50	37,558.99			(50,500.00)	(63,149.50)	(4,389.01)		33,169.98
1208	8/31/2025	33,169.98	61,195.08							94,365.06
1208	9/30/2025	94,365.06	35,167.66		(94,365.06)					35,167.66
									Total	<u><u>35,167.66</u></u>

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California Association for Bilingual Education

Inventory

As of 09/30/2025

Acct. #.	Date	Beginning Balance	Additions	COGS	Ending Balance
1300	7/31/2025	25,347			25,347
1300	8/31/2025	25,347			25,347
1300	9/30/2025	25,347			25,347

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California Association for Bilingual Education

Fixed Assets Schedule

As of 09/30/2025

		6/30/2022	6/30/2023	6/30/2024	6/30/2025	09/30/2025	Balance
1700	Land - 20888 Amar Road, Walnut						\$ 509,144.00
1710	Building Purchase - 20888 Amar Road, Walnut						3,359,772.18
	Accumulate Depreciation - Walnut Bldg	(134,391)	(134,391)	(134,391)	(134,391)	(33,597.72)	(1,060,202.19)
1720	Building Improvement - Walnut						214,922.20
	Accumulate Depreciation - Walnut Bldg Improv.	(21,492)	(21,492)	(21,492)	(21,492)	(5,373.12)	(138,401.07)
Walnut Building: Net							2,376,091.12
Property & Equipment, Net							\$ 2,885,235.12

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California Association for Bilingual Education

Current Accounts Payable

As of 09/30/2025

Name	1 - 30	31 - 60	61 - 90	> 90	09/30/2025
Act Diversified, inc.	805.00	805.00	0.00	0.00	1,610.00
Aflac Traditional and Direct	1,381.78	0.00	0.00	0.00	1,381.78
At&T Mobility/ AT&T*	157.51	0.00	0.00	0.00	157.51
BMO Bank National Association	16,033.74	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AA #2847	1,153.95	0.00	0.00	0.00	1,153.95
BoW BankCard Center - DL #2514	1,231.00	0.00	0.00	0.00	1,231.00
BoW BankCard Center - EE -#2284	2,875.42	0.00	0.00	0.00	2,875.42
BoW BankCard Center - EL #4510, 0386	1,496.17	0.00	0.00	0.00	1,496.17
BoW BankCard Center - GP -#5083	1,270.85	0.00	0.00	0.00	1,270.85
BoW BankCard Center - JJ -#3688_6195	66.43	0.00	0.00	0.00	66.43
BoW BankCard Center - MLH #1848	40.26	0.00	0.00	0.00	40.26
BoW BankCard Center - MV #38_#7734_#2039_	393.08	0.00	0.00	0.00	393.08
BoW BankCard Center - NR #3720	3,193.80	0.00	0.00	0.00	3,193.80
BoW_BMO BankCard Center - EO -#4319	520.60	0.00	0.00	0.00	520.60
Chavez, Lucero	1,444.05	0.00	0.00	0.00	1,444.05
Colonial Life	1,042.30	0.00	0.00	0.00	1,042.30
DowntownMac (v)	6,700.00	0.00	0.00	0.00	6,700.00
Edgar Raul Lampkin	1,400.74	0.00	0.00	0.00	1,400.74
ERS Security Alarm Systems #882517	158.50	0.00	0.00	0.00	158.50
ERS Security Alarm Systems #XR1516	151.00	0.00	0.00	0.00	151.00
Foumberg, Juneja, & Co.	6,000.00	0.00	0.00	0.00	6,000.00
Fredric Noriega	1,921.59	0.00	0.00	0.00	1,921.59
Frontier #010918-5	103.20	0.00	0.00	0.00	103.20
Frontier #120117-5	124.85	0.00	0.00	0.00	124.85
Garcia Hernandez Sawhney, LLP	2,683.40	0.00	0.00	0.00	2,683.40
Gonzalez, Andrea	14.39	0.00	0.00	0.00	14.39
Gricelda Perez Villegas**	74.28	0.00	0.00	0.00	74.28
Jauregui, Joshua*	25.00	0.00	0.00	0.00	25.00
Ka Man Esther Tong/Dr. Esther Tong	1,734.00	0.00	0.00	0.00	1,734.00
Kandid Graphics	350.00	350.00	0.00	0.00	700.00
Kintone Corporation	1,710.00	0.00	0.00	0.00	1,710.00
KONICA MINOLTA	2,032.56	0.00	0.00	0.00	2,032.56
Lincoln Financial Life Insurance Company	196.30	0.00	0.00	0.00	196.30
Madison, Aida	75.00	0.00	0.00	0.00	75.00
Maria Larios-Horton	402.37	0.00	0.00	0.00	402.37
MetLife Small Business Center*	313.67	0.00	0.00	0.00	313.67
Michelle Silva	1,690.47	0.00	0.00	0.00	1,690.47
Murdoch Walrath & Holmes	10,670.71	0.00	0.00	0.00	10,670.71
NABE	100.00	0.00	0.00	0.00	100.00
Nathalie Longree-Guevara (v)	3,429.96	0.00	0.00	0.00	3,429.96
Navarrete, Ruth	121.51	0.00	0.00	0.00	121.51
Orozco, Elizabeth*	819.93	0.00	0.00	0.00	819.93
Pitney Bowes Global Financial *25185	890.39	0.00	0.00	0.00	890.39
Reyes Lawn Services	100.00	0.00	0.00	0.00	100.00
Southern California Edison *	1,689.96	0.00	0.00	0.00	1,689.96

California Association for Bilingual Education**Current Accounts Payable****As of 09/30/2025**

Name	1 - 30	31 - 60	61 - 90	> 90	09/30/2025
The Variable Annuity Life Ins.Comp. *	5,408.33	0.00	0.00	0.00	5,408.33
VOYA Financial ^	1,656.79	0.00	0.00	0.00	1,656.79
VRC (Vital Records Control)	245.67	0.00	0.00	0.00	245.67
Walnut Valley Water District (0937)	100.11	0.00	0.00	0.00	100.11
Walnut Valley Water District (7348)	71.56	0.00	0.00	0.00	71.56
Worldwide Express	0.00	19.08	0.00	0.00	19.08
YCC Consulting Services, LLC	17,258.34	0.00	0.00	0.00	17,258.34
TOTAL	103,530.52	1,174.08	0.00	0.00	104,704.60

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

09/30/2025

	Balance	Monthly Payment	Adj.	Note Payable	Interest Expense	Balance
Bank of the West						
Jun. '25	1,804,456.70	16,033.74		9,026.43	7,007.31	1,795,430.27
Jul. '25	1,795,430.27	16,033.74		8,829.08	7,204.66	1,786,601.19
Aug. '25	1,786,601.19	16,033.74		8,864.51	7,169.23	1,777,736.68
Sep. '25	1,777,736.68	16,033.74		9,130.20	6,903.54	1,768,606.48
Oct. '25						
Nov. '25						
Dec. '25						
Jan. '26						
Feb. '26						
Mar. '26						
Apr. '26						
May '26						
Jun. '26						
					Balance	1,768,606.48

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

Accrued Vacation

As of 09/30/2025

	Vacation in Hours	09/30/2025 Amount
1 Adame, Tiffany	12.32	
2 Arce, Alejandra	61.60	
3 Carlos, Larrie	47.18	
4 Chwilinski, Delma	218.60	
5 Diaz Lopez, Laura	194.72	
6 Espinosa, Roxanna	146.60	
7 Flores, Rubi	218.66	
8 Fox, Sally (P/T)	129.33	
9 Franco, Adriana	95.36	
10 Gallegos, Irma	98.60	
11 Gonzalez, Andrea	146.60	
12 Jauregui, Joshua	164.60	
13 Lampkin, Edgar	217.84	
14 Larios-Horton, Maria	-	
15 Lizarraga, Denise	12.32	
16 Madison, Aida	118.60	
17 Miles (Nesrala), Laurie	116.60	
18 Navarette, Ruth	56.46	
19 Nunez, Eloisa	3.08	
20 Nunez, Natalie	133.68	
21 Orozco, Elizabeth	6.16	
22 Perez, Gricelda	234.60	
23 Ramirez, Karmina	104.60	
24 Rocha, Norma	201.89	
25 Ruiz, Vanessa	194.60	
26 Samaniego, Elizabeth	189.04	
27 Umeres, Karen	154.60	
28 Valencia, Maria	-	
29 Vidal, Martha	180.53	
30 Villa, Maria	92.60	
	3,551.37	
TOTAL		\$ 163,577.24
	Payroll Taxes @ 8.75%	\$ 14,313.01
	Total	\$ 177,890.25

1) First year = 1 wk./yr. or 40 hrs/yr. @ 1.538/pp.

2) 2-5 years = 2 wks./yr. or 80 hrs./yr. @ 3.077 hrs./pp.

3) 6 or more years = 3 wks. or 120 hrs./yr. @ 4.615 hrs./pp.

They have not been subjected to an audit, review, or compilation engagement, and no