

California Association for Bilingual Education

Financial Package - Preliminary

11/30/2025

Un-audited (subject to change)



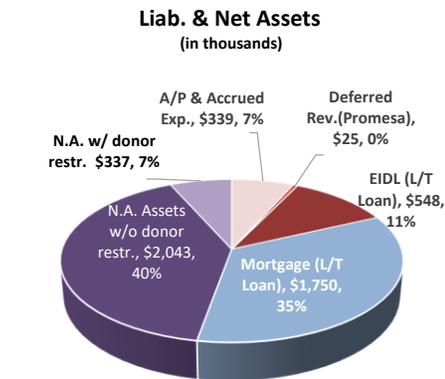
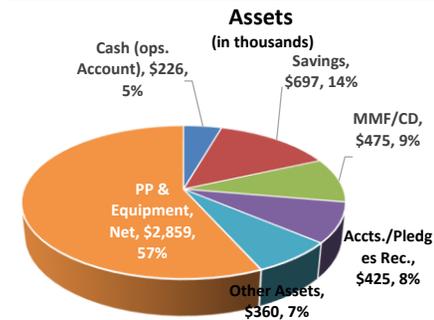
Approved

1/7/2026

Date

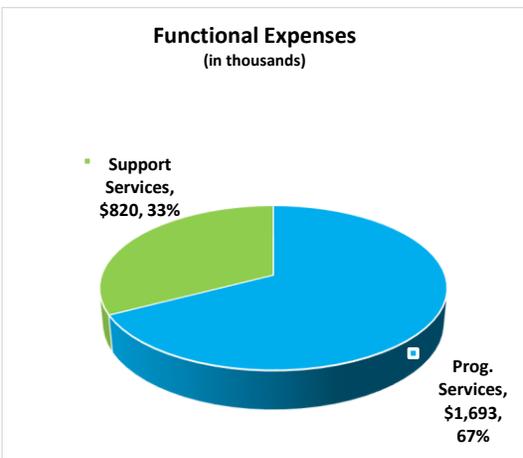
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Statement of Financial Positions - 11/30/2025			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$226	\$383	(\$157)
CD (BMO)	\$697	\$258	\$439
MMF/CD (MS)	\$475	\$957	(\$482)
Accts./Pledges Rec.	\$425	\$454	(\$30)
Other Assets	\$360	\$230	\$130
PP & Equipment, Net	\$2,859	\$3,015	(\$156)
Total Assets	\$5,042	\$5,296	(\$255)
Liab. & Net Assets			
A/P & Accrued Exp.	\$339	\$792	(\$453)
Deferred Revenue	\$25	\$0	\$25
EIDL (L/T Loan) & Lease	\$548	\$461	\$88
Net Assets w/ donor restr.	\$337	\$449	(\$112)
Total Liab. & Net Assets	\$5,042	\$5,296	(\$255)
Current ratio = Current assets/Current liab.			
	\$1,398	/ \$339	4.13
Days \$ on Hand=Current \$/Avg daily oper costs			
	\$1,398	/ \$28	50



Statement of Activities - YTD through 11/30/2025						
	Unres-tricted	Res-tricted	Current Year Total	%	Prior Year Total	YOY Variance
Revenue						
Annual/Regional/MEDLI Conf.	\$728		\$728	45%	\$764	(\$36)
Program Income						
Prof'l Learning Svcs.	\$523		\$523	33%	\$621	(\$98)
FACE/MLS/Plaza Com.	\$11		\$11	1%	\$12	(\$1)
Membership Dues	\$7		\$7	0%	\$15	(\$8)
Government Grant	\$289		\$289	18%	\$230	\$59
Grant Income	\$4		\$4	0%	\$24	(\$20)
Publication & Promo. Sales	\$1		\$1	0%	\$1	(\$0)
Interest Income	\$13		\$13	1%	\$23	(\$10)
Other Income	\$31		\$31	2%	\$124	(\$92)
In-kind Donations	\$0		\$0	0%	\$0	\$0
Programs						
Annual/Regional/MEDLI Conf.	\$666		\$666	27%	\$719	(\$52)
Prof'l Learning Svcs.	\$339		\$339	13%	\$680	(\$341)
FACE/MLS/Plaza	\$91		\$91	4%	\$300	(\$209)
Membership	\$0		\$0	0%	\$1	(\$1)
Fed. Grants	\$292		\$292	12%	\$238	\$54
Publication & Promo costs	\$1		\$1	0%	\$1	(\$0)
Advocacy	\$53		\$53	2%	\$72	(\$19)
Sobrato	\$104		\$104	4%	\$103	\$1
Cintli	\$30		\$30	1%	\$0	\$30
Support Services *	\$820		\$820	33%	\$1,266	(\$447)
Total Expenses	\$2,512	\$0	\$2,512	100%	\$3,568	(\$1,056)
Change in Net Assets	(\$801)	(\$104)	(\$905)		(\$1,754)	\$849
Net Assets b/g of year	\$2,846	\$438	\$3,284		\$3,940	(\$656)
Net Assets End of year	\$2,045	\$334	\$2,379		\$2,186	\$193

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



Actual vs. Budget - YTD through 11/30/2025					
	Actual	Budget	Variance	Approved Budget FY-25-26	%
Revenue					
Membership	\$7	\$11	(\$4)	\$27	27%
Annual/Regional Conf. Fee:	\$603	\$639	(\$36)	\$3,305	18%
Sponsorships	\$166	\$108	\$58	\$316	53%
Books/Promotion Items	\$1	\$0	\$1	\$25	3%
Gov't Grant	\$289	\$320	(\$31)	\$777	37%
Private Grant Income	\$4	\$2	\$3	\$2	267%
Contract Income	\$522	\$603	(\$81)	\$2,496	21%
Interest Income	\$13	\$0	\$13	\$0	#DIV/0!
Other Income	\$1	\$0	\$1	\$41	3%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$1,607	\$1,683	(\$76)	\$6,989	23%
Gross Profit	\$1,607	\$1,683	(\$76)	\$6,969	23%
Expense					
Personnel Costs	\$1,315	\$1,351	(\$37)	\$3,386	39%
Operating costs	\$117	\$122	(\$5)	\$563	21%
Office Furn./Hard&Softwar	\$20	\$21	(\$1)	\$55	36%
Direct Program Costs	\$626	\$728	(\$102)	\$1,891	33%
Consultants/Outside Svcs.	\$372	\$248	\$124	\$1,091	34%
Marketing & Promotionns	\$0	\$3	(\$2)	\$28	2%
Interest Expense	\$41	\$40	\$0	\$95	43%
Merchant CC Charges & B:	\$22	\$25	(\$3)	\$109	20%
Other Costs	\$0	\$1	(\$1)	\$1	0%
Total Expense	\$2,512	\$2,538	(\$26)	\$7,220	35%
Surplus/(Loss) w/o Carryforw	(905)	(\$855)	(\$50)	(\$251)	360%
Carryforward	\$251	\$251	\$0	\$251	100%
Surplus/(Loss) w/ Carryforw:	(\$654)	(\$603)	(\$50)	\$0	100%

	Accts. Receivable (in thousands)		
	FY24-25	FY23-24	Variance
Bal/ as of 06/30	\$ 1,417	\$ 1,661	\$ (244)
Bal. as of 12/24/25	\$ 14	\$ 96	\$ 82
A/R Collected thru 12/24	\$ 1,403	\$ 1,565	\$ 162

Available Cash (in thousands)	
As of Dec. 24, 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	

5-month actual & 7-month forecast					
	5 Mos. Actual	7 Mos. Frcst	12 Mos. Total	Approved Budget	Variance
Revenue	1,607	5,345	6,952	6,969	(17)
Expense	2,512	4,687	7,199	7,220	(21)
Net Operating Income	(905)	658	(247)	(251)	4
Carryforward from PY	251	-	251	251	0
Net Income	(654)	658	4	(0)	4

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

11/30/2025

Preliminary (Prior to audit)	Nov. '25	Nov. '24	25 vs 24
	2025	2024	Variance
ASSETS			
Current Assets			
Cash	\$ 226,004	\$ 382,574	\$ (156,570)
Savings & Certificate of Deposits	696,834	257,541	439,293
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	474,909	956,916	(482,007)
Accounts Receivable	294,166	319,329	(25,163)
Grant Receivable	130,568	135,156	(4,588)
Pledges Receivable	-	-	-
Inventory	25,347	22,493	2,855
Prepaid expenses and other current assets	334,658	207,120	127,538
Total current assets	\$ 2,182,486	\$ 2,281,128	\$ (98,642)
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	(1,851,740)	(1,695,856)	(155,883)
Property and equipment, net	2,859,255	3,015,138	(155,883)
Total assets	\$ 5,041,741	\$ 5,296,266	\$ (254,525)
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 338,729	\$ 792,001	\$ (453,273)
Unearned income - Membership	-	-	-
Unearned income - Annual Conference	-	-	-
Unearned income - PDS	-	-	-
Unearned income - P2I	-	-	-
Deferred Income	25,000	-	25,000
SBA - PPPL/Lease Liability	100,586	-	100,586
SBA - EIDL	447,860	460,848	(12,988)
Note payable (Mortgage)	1,750,469	1,857,418	(106,949)
Total liabilities	2,662,644	3,110,268	(447,624)
Net assets			
Unrestricted	1,823,255	1,736,980	86,275
Temporarily restricted	515,842	409,018	106,824
Permanently restricted	40,000	40,000	-
Total net assets	2,379,097	2,185,998	193,099
Total liabilities and net assets	\$ 5,041,741	\$ 5,296,266	\$ (254,525)

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Un-audited Statement of Activities (Interim)

Year-to-date through 11/30/2025

		Nov. '25	Nov. '24	2024 vs. 2023	
Preliminary (Prior to audit)		2025	2024	Variance	%
Revenues					
040 .. 4041	Conferences	\$769,959	\$821,502	(\$51,543)	-6%
4043	Grant Income	4,000	24,250	(20,250)	0%
4921	Government Grant	289,470	348,331	(58,862)	-17%
011 .. 4018	Membership Dues	7,411	15,479	(8,068)	-52%
4930	Program Income	522,208	578,380	(56,171)	100%
In-audited	Publication & Promotional Sales	1,265	2,732	(1,467)	-54%
4900	Interest Income	12,697	17,610	(4,914)	100%
4904	Unrealized Gain/(Loss)	-	5,448	(5,448)	100%
4992	In-kind Donations	-	-	-	0%
0920, 4990	Other Income	-	60	(60)	0%
Total revenue		1,607,010	1,813,793	(206,783)	-11%
Expenses					
67%	Program Services	1,692,511	2,219,210	(526,699)	-24%
33%	Support Services	819,573	1,348,608	(529,035)	-39%
Total Expenses		2,512,083	3,567,817	(1,055,734)	-30%
Change in unrestricted net assets		(905,074)	(1,754,025)	848,951	-48%
1 Change in net assets		(905,074)	(1,754,025)	848,946	-48%
Net assets at beginning of year		3,284,171	3,940,023	(655,852)	-17%
Net assets at end of year		2,379,097	2,185,998	193,099	9%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 11/30/2025

	Amount
Cash flows from operating activities	
Change in net assets	(905,073.62)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	64,951.40
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	984,463.76
Grant receivable	8,081.48
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	493,253.50
Accounts payable and accrued expenses	(278,936.18)
Deferred revenue - Contracts	(173,867.98)
Net cash used in operating activities	<u>192,872.36</u>
Cash flows from financing activities	
Payment of note payable	(44,960.87)
SBA - EIDL	(5,364.17)
Net change in cash and cash equivalents	<u>142,547.32</u>
Cash and cash equivalents at beginning of year	1,255,200.49
Cash and cash equivalents at end of this period	<u><u>1,397,747.81</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year for: Interest payment on note payable	<u><u>40,523.66</u></u>

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

5-mo. (42%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Nov. '25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	1,594	2,233	-639	71%	7,146	11,165	-4,019	64%	26,800	27%
Annual/Regional Conferences Fees	253,180	322,184	-1,296	79%	602,996	638,812	-35,816	94%	3,305,448	18%
Sponsorships	26,050	43,950	-17,900	756%	166,280	108,250	58,030	100%	316,000	53%
Books/Promotion Items	0	0	0	#DIV/0!	797	0	797	100%	25,000	3%
Gov't Grant	72,692	55,290	17,402	131%	289,470	320,028	-30,558	90%	777,160	37%
Private Grant Income	0	0	0	0%	4,000	1,500	2,500	267%	1,500	267%
Contract Income	132,970	362,750	-229,780	37%	522,208	603,345	-81,137	87%	2,496,000	21%
Interest Income	0	0	0	#DIV/0!	12,697	0	12,697	#DIV/0!	0	#DIV/0!
Other Income	0	0	0	#DIV/0!	1,416	0	1,416	#DIV/0!	40,813	3%
Total Income	486,485	786,407	-299,922	61.86%	1,607,009.81	1,683,100	-76,090	95%	6,988,721	23%
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	486,485	786,407	-299,922	62%	1,607,010	1,683,100	-76,090	95%	6,968,721	23%
Expense										
Personnel Costs	247,826	272,156	-24,330	91%	1,314,676	1,351,348	-36,672	97%	3,385,872	39%
Operating costs	17,541	14,692	2,849	119%	116,593	121,753	-5,160	96%	563,091	21%
Office Furn./Hardware/ Software	2,907	5,342	-2,435	54%	19,612	20,702	-1,090	95%	55,200	36%
Direct Program Costs	41,762	48,726	-6,964	86%	626,061	727,901	-101,840	86%	1,891,390	33%
Consultants/Outside Services	92,926	40,195	52,731	231%	372,317	248,061	124,256	150%	1,090,957	34%
Marketing & Promotions	32	1,000	-968	3%	436	2,500	-2,064	17%	28,000	2%
Interest Expense	7,954	7,966	-12	100%	40,524	40,080	444	101%	95,142	43%
Merchant CC Charges & Bank Fees	25,372	18,015	7,357	141%	21,866	24,999	-3,133	87%	109,194	20%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	0	0	#DIV/0!	0	596	-596	0%	1,330	0%
Total Expense	436,321	408,092	28,229	107%	2,512,083	2,537,940	-25,857	99%	7,220,176	35%
Net Income	50,164	378,315	-328,151	13%	-905,074	-854,840	-25,857	106%	0	#DIV/0!
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					-653,619				0	

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

5-mo. (42%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Nov. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	1,074	417	657	257.55%	4,322	2,085	2,237	207.28%	5,000	86.44%
4012 · Membership Paraprofessional	0	417	-417	0.0%	12	2,085	-2,073	0.56%	5,000	0.23%
4013 · Membership Parent/Community	455	133	322	342.11%	595	665	-70	89.47%	1,600	37.19%
4014 · Membership Student	0	133	-133	0.0%	45	665	-620	6.77%	1,600	2.81%
4016 · Membership-Inst/Org/Commercial	0	583	-583	0.0%	1,500	2,915	-1,415	51.46%	7,000	21.43%
4017 · Membership Administrator	65	417	-352	15.59%	608	2,085	-1,478	29.14%	5,000	12.15%
4018 · Membership Retired Teacher	0	133	-133	0.0%	65	665	-600	9.77%	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	229,562	277,224	-47,662	82.81%	534,732	545,637	-10,905	98.0%	2,838,978	18.84%
4021 · Fees-Exhibitors	22,889	16,185	6,704	141.42%	62,444	61,855	589	100.95%	139,000	44.92%
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	255	0	255	100.0%	595	0	595	100.0%	51,000	1.17%
4026 · Seal of Excecelence Banquets	360	0	360	100.0%	1,440	0	1,440	100.0%	72,000	2.0%
4027 · Admin. Leadership Symposium	0	25,000	-25,000	0.0%	900	25,000	-24,100	3.6%	32,000	2.81%
4029 · Shipping Cost/Processing Fees	100	0	100	100.0%	100	0	100	100.0%	0	#DIV/0!
4030 · Publications / Books/Royalties	0	0	0	0.0%	468	0	468	100.0%	2,200	21.27%
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	26,050	43,950	-17,900	59.27%	166,280	108,250	58,030	153.61%	316,000	52.62%
4041 · Other Contributions	0	0	0	0.0%	70	20	50	350.0%	20	350.0%
4042 · Other-Advertising	0	3,475	-3,475	0.0%	432	5,550	-5,118	7.78%	39,175	1.1%
4043 · Government Grant	72,692	55,290	17,402	131.47%	289,470	320,028	-30,558	90.45%	777,160	37.25%
4044 · Ticket Sales	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
4045 · Other School Visits	0	300	-300	0.0%	1,000	300	700	333.33%	27,500	3.64%
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	14	0	14	100.0%	265	0	265	100.0%	0	#DIV/0!
4900 · Interest Income	0	0	0	0.0%	12,697	0	12,697	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	132,970	362,750	-229,780	36.66%	522,208	603,285	-81,077	86.56%	2,474,000	21.11%
4931 · Translation Services Income	0	0	0	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	251,455	0	0.0%	0	#DIV/0!
Total Income	486,485	786,407	-299,922	61.86%	1,607,010	1,934,555	-327,545	83.07%	6,988,721	22.99%
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	486,485	786,407	-299,922	61.86%	1,607,010	1,934,555	-327,545	83.07%	6,968,721	23.06%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	205,897	231,064	-25,167	89.11%	1,116,307	1,145,590	-29,283	97.44%	2,763,034	40.4%
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	14,059	17,676	-3,617	79.54%	77,785	87,635	-9,850	88.76%	219,071	35.51%
6120 · Workers Comp	2,198	2,541	-343	86.52%	14,848	12,599	2,249	117.85%	31,498	47.14%
6130 · Dental Insurance	932	1,675	-743	55.65%	7,145	8,469	-1,324	84.36%	21,010	34.01%
6131 · Vision Insurance	0	0	0	0.0%	431	0	431	100.0%	0	
6140 · Medical Insurance	13,333	12,150	1,183	109.73%	65,235	61,340	3,895	106.35%	152,221	42.86%
6142 · Aflac Insurance	-689	0	-689	100.0%	-3,477	0	-3,477	100.0%	0	100.0%
6150 · Employee Life Insurance	977	346	631	282.34%	6,524	1,717	4,807	379.99%	4,295	151.91%
6155 · Retirement Plan	10,807	6,704	4,103	161.2%	39,871	33,998	5,873	117.27%	84,136	47.39%
6170 · Vacation Expense	313	0	313	100.0%	-9,993	0	-9,993	100.0%	0	100.0%

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

5-mo. (42%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Nov. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Total 6000.1 · Personnel Costs	247,826	272,156	-24,330	91.06%	1,314,676	1,351,348	-36,672	97.29%	3,385,872	38.83%
6210 · Phone Expense	4,542	4,731	-189	96.0%	20,577	21,642	-1,065	95.08%	84,835	24.25%
6220 · Electricity Expense	1,081	1,290	-209	83.82%	6,697	7,916	-1,219	84.6%	41,000	16.33%
6221 · Disposal Expense	192	198	-6	96.82%	959	1,090	-132	87.94%	3,000	31.95%
6223 · Janitorial Expense	805	710	95	113.38%	4,607	3,550	1,057	129.78%	8,520	54.07%
6224 · Security (Alarm) Expense	103	107	-4	96.43%	516	1,035	-519	49.84%	2,811	18.35%
6230 · Insurance Expense	4,173	2,824	1,349	147.78%	7,008	14,120	-7,113	49.63%	40,000	17.52%
6240 · Water Expense	154	50	104	308.86%	879	250	629	351.52%	600	146.47%
6250 · Tax/Licenses/Filing Fees	0	0	0	0.0%	1,924	2,359	-435	81.57%	4,700	40.94%
6300 · Postage	15	72	-57	20.83%	79	1,036	-957	7.61%	2,800	2.82%
6301 · Postage Freight Shipping	0	49	-49	0.0%	1,500	1,795	-295	83.57%	6,000	25.0%
6302 · Postage UPS	50	291	-241	17.29%	145	736	-591	19.74%	3,200	4.54%
6303 · Postage Bulk Mail	0	0	0	0.0%	3,870	3,500	370	110.57%	3,500	110.57%
6304 · Postage FedEx	0	79	-79	0.0%	114	502	-388	22.71%	1,712	6.66%
6305 · Shipping & Handling	142	0	142	100.0%	2,394	1,470	924	162.85%	1,570	
6310 · Office Supplies Expense	26	1,581	-1,555	1.65%	41	6,565	-6,524	0.63%	22,650	0.18%
6330 · Maint & Repairs Equipment	1,300	0	1,300	100.0%	1,300	0	1,300	100.0%	500	260.0%
6331 · Maintenance & Repairs Building	410	377	33	108.81%	11,964	3,825	8,139	312.78%	20,000	59.82%
6340 · Equipment Rental Expense	4,547	2,333	2,214	194.9%	52,021	50,362	1,659	103.29%	315,693	16.48%
6350 · Small Equipment Purchases										
6351 · Hardware	0	2,000	-2,000	0.0%	330	4,000	-3,670	8.25%	9,000	3.67%
6352 · Software	2,867	3,342	-475	85.79%	19,241	16,702	2,539	115.2%	43,200	44.54%
6353 · Other Small Equipment Purchases	0	0	0	0.0%	0	0	0	0.0%	3,000	
6350 · Small Equipment Purchases - Other	40	0	40	100.0%	40	0	40	100.0%	0	4,031.0%
Total 6350 · Small Equipment Purchases	2,907	5,342	-2,435	54.43%	19,612	20,702	-1,090	94.73%	55,200	35.53%
6360 · Office Furniture Purchases	0	0	0	0.0%	0	0	0	0.0%	0	#DIV/0!
6400 · Activity Supplies	48	1,061	-1,013	4.5%	236	5,696	-5,460	4.15%	50,940	0.46%
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	278	0	278	100.0%	278	0	278	100.0%	2,500	11.11%
6420 · Education/Prof. Materials	134	1,010	-876	13.26%	134	3,151	-3,017	4.25%	9,908	1.35%
6430 · Awards & Gifts	174	580	-406	30.08%	553	1,490	-937	37.14%	26,530	2.09%
6440 · Reprographics	6,481	1,043	5,438	621.41%	6,481	2,123	4,358	305.29%	23,200	27.94%
6450 · Facility Rental	0	0	0	0.0%	0	2,500	-2,500	0.0%	8,000	0.0%
6501 · Depreciation Expense	12,990	12,990	0	100.0%	64,951	64,950	1	100.0%	155,883	41.67%
6600 · Conf., Seminars & Education Exp	100	682	-582	14.66%	6,800	13,193	-6,393	51.54%	18,300	37.16%
6610 · Dues & Subscriptions Expense	667	103	564	647.14%	1,450	735	715	197.24%	4,000	36.24%
6700 · Speaker Fees	-1,500	2,000	-3,500	-75.0%	1,500	5,100	-3,600	29.41%	57,800	2.6%
6710 · Speaker Travel Costs	0	0	0	0.0%	0	800	-800	0.0%	8,400	0.0%
6720 · Chapter Rebates	0	0	0	0.0%	167	0	167	100.0%	10,000	1.67%
6730 · Scholarships	0	150	-150	0.0%	3,900	4,650	-750	83.87%	18,000	21.67%
6732 · Stipends	0	0	0	0.0%	15,000	12,565	2,435	119.38%	19,565	76.67%
6740 · Donations & Contributions	29	0	29	100.0%	2,029	2,000	29	101.43%	2,000	101.43%
6800 · Travel Expense	19,270	23,277	-4,007	82.79%	57,868	89,022	-31,154	65.0%	263,887	21.93%
6810 · Meals Expense	3,092	5,830	-2,738	53.03%	14,489	28,794	-14,305	50.32%	93,998	15.41%
6820 · Conference Music Show Expense	0	0	0	0.0%	0	0	0	0.0%	10,000	0.0%
6840 · Food Catering Service	0	0	0	0.0%	246,041	261,017	-14,976	94.26%	658,272	37.38%
6850 · Lodging Expense	8,375	13,537	-5,162	61.87%	203,479	230,115	-26,636	88.43%	448,207	45.4%
6900 · Legal Expense	19,241	2,249	16,992	855.54%	30,262	11,245	19,017	269.12%	26,988	112.13%
6910 · Accounting Expense	24,858	17,258	7,600	144.04%	99,892	119,290	-19,398	83.74%	240,100	41.6%
6920 · Bank Charges	514	757	-243	67.9%	2,442	3,408	-966	71.66%	6,460	37.8%
6921 · Merchant CC Charges & Fees	10,993	10,609	384	103.62%	19,424	21,591	-2,167	89.96%	102,734	18.91%
6950 · Other-Services	54,317	13,800	40,517	393.6%	241,294	117,526	123,768	205.31%	822,369	29.34%
6960 · Consultants	0	0	0	0.0%	500	0	500	100.0%	0	#DIV/0!
6961 · Consultant Reimbursements	0	0	0	0.0%	369	0	369	100.0%	1,500	24.6%

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

5-mo. (42%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Nov. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
7000 · Advertising/Marketing Expense	32	1,000	-968	3.24%	436	2,500	-2,064	17.43%	28,000	1.56%
7500 · Interest Expense (mortgage)	7,954	7,966	-12	99.85%	40,524	40,080	444	101.11%	95,142	42.59%
7820 · Bad Debt Expense	0	0	0	0.0%	705	0	705	100.0%	0	#DIV/0!
7840 · Miscellaneous Expense	0	0	0	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	436,321	408,092	28,229	106.92%	2,512,083	2,537,940	-25,857	98.98%	7,220,176	34.79%
Net Income	50,164	378,315	-328,151	13.26%	-905,074	-603,385	-301,689	150.0%	-251,455	359.93%
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					-653,619				0	

California Association for Bilingual Education

All Combined AR Aging Summary

As of 11/30/2025

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adelanto School District	3,857.00	0.00	0.00	0.00	3,857.00
Azusa Unified School District	5,000.00	0.00	0.00	0.00	5,000.00
Bakersfield City School District (c)	0.00	1,015.00	0.00	0.00	1,015.00
Beaumont Unified School District	2,745.00	0.00	0.00	0.00	2,745.00
Berkeley Unified School District	0.00	0.00	0.00	150.00	150.00
Butte County Office of Education.	17,385.00	0.00	0.00	0.00	17,385.00
Cabrillo Unified School District	3,750.00	0.00	0.00	0.00	3,750.00
Carmel Unified School District	3,375.00	0.00	0.00	0.00	3,375.00
Claremont USD*	5,000.00	0.00	0.00	0.00	5,000.00
Compton Unified School District	0.00	0.00	0.00	940.00	940.00
Corona-Norco Unified SD	1,120.00	0.00	0.00	350.00	1,470.00
Desert Sands Unified SD	7,125.00	0.00	0.00	0.00	7,125.00
Education Office-Spanish Embassy	0.00	2,500.00	0.00	0.00	2,500.00
FCSS/ECE	7,750.36	6,627.09	0.00	0.00	14,377.45
Fresno County Superintendent of Schools	0.00	27,450.00	0.00	0.00	27,450.00
Galt Joint Union School District	8,955.00	0.00	0.00	0.00	8,955.00
Hacienda La Puente Unified School Distric	0.00	0.00	0.00	1,460.00	1,460.00
Hamilton Unified School District	12,915.00	0.00	0.00	0.00	12,915.00
Hayward Unified School District	0.00	0.00	0.00	965.00	965.00
Huntington Beach City School District	7,125.00	0.00	3,562.50	0.00	10,687.50
Kern County Superintendent of Schools	2,745.00	0.00	0.00	0.00	2,745.00
Kern High School District	3,510.00	0.00	0.00	0.00	3,510.00
Konociti USD	0.00	3,990.00	0.00	0.00	3,990.00
Lifelong Learning Administration Corporat	11,275.00	0.00	0.00	0.00	11,275.00
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Moreno Valley Unified SD	4,750.00	0.00	0.00	0.00	4,750.00
Morgan Hill Unified School District	10,000.00	0.00	0.00	18,000.00	28,000.00
Mountain View Elementary School	0.00	0.00	0.00	2,500.00	2,500.00
Oak Park Unified School District	0.00	4,430.00	0.00	0.00	4,430.00
Oxnard School District	0.00	1,220.00	0.00	0.00	1,220.00
Pacific Charter Institute	915.00	0.00	0.00	0.00	915.00
Paso Robles Joint Unified	0.00	0.00	0.00	995.00	995.00
Rialto Unified School District	23,000.00	18,000.00	0.00	14,625.00	55,625.00
Rio Elementary School Dist.	10,500.00	0.00	0.00	0.00	10,500.00
Riverbank Unified School District	250.00	0.00	0.00	0.00	250.00
Riverside Unified School District	0.00	9,255.00	0.00	0.00	9,255.00
Rosedale Union School District	915.00	0.00	0.00	0.00	915.00
San Bernardino City Unified SD	0.00	259.37	0.00	9,025.00	9,284.37
San Diego County Office of Education	720.00	0.00	0.00	0.00	720.00
San Francisco USD-Downtown High School	250.00	0.00	0.00	0.00	250.00
San Ysidro School District	7,125.00	0.00	0.00	0.00	7,125.00
Santa Ana USD (c)	1,750.00	0.00	0.00	0.00	1,750.00
Santa Barbara Unified SD	10,687.50	0.00	0.00	0.00	10,687.50
Santa Clara County Office of Education (c	1,370.00	0.00	0.00	0.00	1,370.00
Santa Maria Joint Union High SD	0.00	1,115.00	0.00	0.00	1,115.00
Shelton School District No. 309	0.00	0.00	0.00	1,470.00	1,470.00
Sonoma County Schools	2,745.00	0.00	0.00	0.00	2,745.00
South Bay Union School District	1,830.00	0.00	0.00	0.00	1,830.00
South Whittier School District	0.00	0.00	0.00	1,000.00	1,000.00
Tulare County Office of Education	3,300.00	0.00	0.00	0.00	3,300.00
US Treasury	72,691.88	54,647.93	0.00	0.00	127,339.81
Various	0.00	0.00	0.00	-30,000.00	-30,000.00

California Association for Bilingual Education

All Combined AR Aging Summary

As of 11/30/2025

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Vasco Electronics LLC	1,065.00	0.00	0.00	0.00	1,065.00
Washington Unified SD	1,140.00	0.00	0.00	0.00	1,140.00
Western Placer USD	2,850.00	0.00	0.00	0.00	2,850.00
Woodland Joint Unified School District	5,695.00	0.00	0.00	0.00	5,695.00
TOTAL	267,181.74	130,509.39	3,562.50	23,480.00	424,733.63

*** PROMESA Grants**

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California Association for Bilingual Education

Prepaid Expense
As of 11/30/2025

<u>Name</u>	<u>Acct.</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
JE#4655					
Cal Choice	6140	01	20,125.56	Medical Insurance - 2025 Dec.	
Ameritas Life Ins.	6130	01	2,429.88	Dental/Vision Insurance - 2025 Dec.	
Metlife Small Business Ctr.	6130	01			
Arthur J Gallager - (Travel Ins.	6230	01	1,660.14	Cyber Liab. Ins.	03/24/2025- 3/23/2026
Arthur J Gallager - (D & O)	6230	01	-	D&O	12/01/2024- 11/30/2025
Arthur J Gallager - (Int'l Pkg)	6230	01	1,376.50	International Package	06/01/2025-06/01/2026
Philadelphia Insurance	6230	01	-	NP Package & Umbrella	12/01/2024- 11/30/2025
AmTrust	6120	01	603.00	Workers' Comp	12/01/2023- 11/30/2024
ERS Security Alarm System	6224	01	52.83	Alarm - Acct #882517	10/01/2025-12/31/2025
ERS Security Alarm System	6224	01	50.33	Alarm - Acct #XR1516	10/01/2025-12/31/2025
Pitney Bowes	6341	01	593.59	Postage machine lease	10/20/2025-01/19/2026
Dewey Pest Control	6331	01	137.50	Acct #1363090 - Oct. to Dec. '25	10/01/2025-12/31/2025
WASC	6610	01	600.00	Accreditation Fee	08/21/2025-08/21/2026
Kintone	6352	01	1,282.50	10 user licenses	09/01/2025-08/31/2026
PalmIQ Inc.	6352	01	497.58	Hosted Cloud Storage	01/01/2025-12/31/2025
Intuit	6352	01	1,082.92	QBs	05/01/2025-5/1/2026
Shoflo	6352	01	1,229.17	Team Calendar	04/29/2025 - 04/28-2026
	Sub-Total		<u>31,721.50</u>		

<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 CABA 2026 Confe	4/29/2022
Marriott Marquis	6850	20	25,000.00	2nd Deposit for CABA 2026 Conferc	3/9/2023
Team San Jose	6850	20	53,482.03	1st Deposit CABA 2028 - SJ - 4/10 -	9/5/2025
Team San Jose	6840	20	53,482.03	2nd Deposit CABA 2028 - SJ - 4/10 -	3/31/2025
LB Convention & Entertainme	6850	20	1,000.00	Initial Deposit for CABA 2027 Confe	12/21/2024
LB Convention & Entertainme	6850	20	1,000.00	Initial Deposit for CABA 2029 Confe	12/21/2024
LB Convention & Entertainme	6850	20	43,386.18	Second Deposit for CABA 2027 Con	10/8/2025
	Sub-Total		<u>202,350.24</u>		
	Grand Total		<u>234,071.74</u>		

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California Association for Bilingual Education

Government - Grant Receivable

As of 11/30/2025

Acct. #	Date	B/G Balance	<u>Additions</u>		<u>Paid</u>			Adj.	11/30/2025	
			PROMESA	FCSS/ECE	PROMESA Draw	FCSS/ECE	SDCSS			Deferred Rev.
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
1208	10/31/2025	35,167.66	57,876.14		(35,167.66)					57,876.14
1208	11/30/2025	57,876.14	72,691.88							130,568.02
								Total		<u>130,568.02</u>

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California Association for Bilingual Education

Inventory

As of 11/30/2025

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
1300	10/31/2025	25,347			25,347
1300	11/30/2025	25,347			25,347

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California Association for Bilingual Education

Fixed Assets Schedule

As of 11/30/2025

	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>	<u>11/30/2025</u>	<u>Balance</u>
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)	(55,996.20)	(1,082,600.67)
1720 Building Improvement - Walnut					214,922.20
Accumulate Depreciation - Walnut Bldg Improv.	(21,492)	(21,492)	(21,492)	(8,955.20)	(141,983.15)
Walnut Building: Net					2,350,110.56
Property & Equipment, Net					\$ 2,859,254.56

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California Association for Bilingual Education

Current Accounts Payable

As of 11/30/2025

Name	1 - 30	31 - 60	61 - 90	> 90	11/30/2025
Act Diversified, inc.	805.00	0.00	0.00	0.00	805.00
At&T Mobility/ AT&T*	162.22	0.00	0.00	0.00	162.22
BMO Bank National Association	16,033.74	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AA #2847	2,734.87	0.00	0.00	0.00	2,734.87
BoW BankCard Center - AM #3696_9652_3509	265.73	0.00	0.00	0.00	265.73
BoW BankCard Center - DC #3654	2,954.40	0.00	0.00	0.00	2,954.40
BoW BankCard Center - DL #2514	3,845.52	0.00	0.00	0.00	3,845.52
BoW BankCard Center - EE #2284	4,752.16	0.00	0.00	0.00	4,752.16
BoW BankCard Center - EL #4510, 0386	1,782.55	0.00	0.00	0.00	1,782.55
BoW BankCard Center - GP #5083	2,052.26	0.00	0.00	0.00	2,052.26
BoW BankCard Center - JJ #3688_6195	190.39	0.00	0.00	0.00	190.39
BoW BankCard Center - LD #5109	158.62	0.00	0.00	0.00	158.62
BoW BankCard Center - MV #38_#7734_#2039_	1,004.15	0.00	0.00	0.00	1,004.15
BoW BankCard Center - NN #2555_#0108	1,720.78	0.00	0.00	0.00	1,720.78
BoW BankCard Center - NR #3720	2,307.39	0.00	0.00	0.00	2,307.39
BoW_BMO BankCard Center - EO #4319 6342	18.95	0.00	0.00	0.00	18.95
Chavez, Lucero	0.00	1,742.84	0.00	0.00	1,742.84
Colonial Life	0.00	976.88	0.00	0.00	976.88
Esmeralda Espericueta*	2,378.14	0.00	0.00	0.00	2,378.14
Foumberg, Juneja, & Co.	7,600.00	0.00	0.00	0.00	7,600.00
Frontier #010918-5	104.06	0.00	0.00	0.00	104.06
Gricelda Perez Villegas**	325.23	0.00	0.00	0.00	325.23
Jauregui, Joshua*	0.00	38.51	0.00	0.00	38.51
Long Beach Convention & Entertainment Ctr	641.18	0.00	0.00	0.00	641.18
Michelle Silva	148.43	275.93	0.00	0.00	424.36
Murdoch Walrath & Holmes	21,341.42	0.00	0.00	0.00	21,341.42
Oppenheimer Investigations Group LLP	19,241.00	0.00	0.00	0.00	19,241.00
Orozco, Elizabeth*	364.36	0.00	0.00	0.00	364.36
Reyes Lawn Services	0.00	200.00	0.00	0.00	200.00
The Variable Annuity Life Ins.Comp. *	5,290.61	0.00	0.00	0.00	5,290.61
Tiffany Adame Huante	117.51	0.00	0.00	0.00	117.51
VOYA Financial **^	1,656.79	0.00	0.00	0.00	1,656.79
VRC (Vital Records Control)	250.41	0.00	0.00	0.00	250.41
Wexford Institute	0.00	30,500.00	0.00	0.00	30,500.00
Worldwide Express	142.08	0.00	0.00	0.00	142.08
YCC Consulting Services, LLC	17,258.34	0.00	0.00	0.00	17,258.34
TOTAL	117,648.29	33,734.16	0.00	0.00	151,382.45

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

11/30/2025

	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	1,768,606.48	16,033.74		8,936.72	7,097.02	1,759,669.76
Nov. '25	1,759,669.76	16,033.74		9,200.36	6,833.38	1,750,469.40
Dec. '25						
Jan. '26						
Feb. '26						
Mar. '26						
Apr. '26						
May '26						
Jun. '26						
					Balance	1,750,469.40

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California Association for Bilingual Education

Accrued Vacation

As of 11/30/2025

	Vacation in Hours	11/30/2025 Amount
1 Adame, Tiffany	15.72	
2 Arce, Alejandra	77.00	
3 Carlos, Larrie	62.58	
4 Chwilinski, Delma	234.00	
5 Diaz Lopez, Laura	186.12	
6 Espinosa, Roxanna	146.00	
7 Flores, Rubi	234.06	
8 Fox, Sally (P/T)	137.03	
9 Franco, Adriana	110.76	
10 Gallegos, Irma	114.00	
11 Gonzalez, Andrea	122.00	
12 Jauregui, Joshua	180.00	
13 Lampkin, Edgar	216.94	
14 Larios-Horton, Maria	-	
15 Lizarraga, Denise	27.72	
16 Madison, Aida	94.00	
17 Miles (Nesrala), Laurie	132.00	
18 Navarette, Ruth	55.86	
19 Nunez, Eloisa	6.16	
20 Nunez, Natalie	149.08	
21 Orozco, Elizabeth	13.86	
22 Perez, Gricelda	234.00	
23 Ramirez, Karmina	88.00	
24 Rocha, Norma	185.29	
25 Ruiz, Vanessa	202.00	
26 Samaniego, Elizabeth	204.44	
27 Umeres, Karen	170.00	
28 Valencia, Maria	-	
29 Vidal, Martha	163.93	
30 Villa, Maria	108.00	
	3,670.55	
TOTAL		\$ 170,448.02
	Payroll Taxes @ 8.75%	\$ 14,914.20
	Total	\$ 185,362.22

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