

California Association for Bilingual Education

Financial Package - Preliminary

12/31/2025

Un-audited (subject to change)



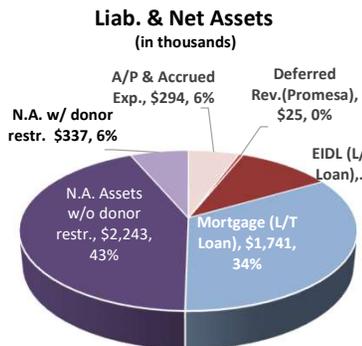
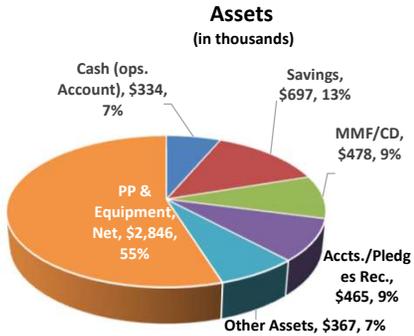
Approved

1/31/2026

Date

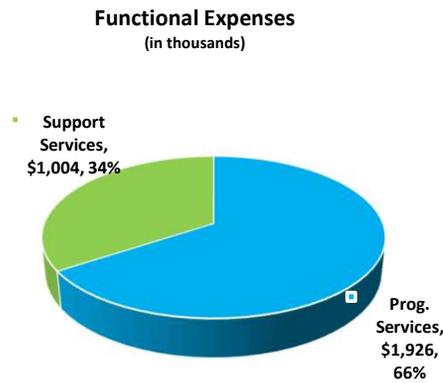
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Statement of Financial Positions - 12/31/2025			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$334	\$169	\$165
CD (BMO)	\$697	\$258	\$439
MMF/CD (MS)	\$478	\$709	(\$231)
Accts./Pledges Rec.	\$465	\$705	(\$239)
Other Assets	\$367	\$294	\$73
PP & Equipment, Net	\$2,846	\$3,002	(\$156)
Total Assets	\$5,187	\$5,136	\$51
Liab. & Net Assets			
A/P & Accrued Exp.	\$294	\$521	(\$228)
Deferred Revenue	\$25	\$0	\$25
EIDL (L/T Loan) & Lease l	\$547	\$460	\$88
Mortgage (L/T Loan)	\$1,741	\$1,849	(\$107)
Total Liabilities	\$2,607	\$2,830	(\$223)
Net Assets w/o donor restr.	\$2,243	\$1,857	\$386
Net Assets w/ donor restr.	\$337	\$449	(\$112)
Total Liab. & Net Assets	\$5,187	\$5,136	\$51
Current ratio = Current assets/Current liab.			
\$1,509 / \$294 5.14			
Days \$ on Hand=Current \$/Avg daily oper costs			
\$1,509 / \$28 54			



Statement of Activities - YTD through 12/31/2025						
	Unres-tricted	Res-tricted	Current Year Total	%	Prior Year Total	YOY Variance
Revenue						
Annual/Regional/MEDLI Conf.	\$1,205		\$1,205	54%	\$1,318	(\$113)
Program Income:						
Prof'l Learning Svcs.	\$565		\$565	25%	\$752	(\$186)
FACE/MLS/Plaza Com.	\$53		\$53	2%	\$12	\$41
Membership Dues	\$11		\$11	1%	\$20	(\$9)
Government Grant	\$339		\$339	15%	\$272	\$66
Grant Income	\$4		\$4	0%	\$24	(\$20)
Publication & Promo. Sales	\$1		\$1	0%	\$1	(\$0)
Interest Income	\$16		\$16	1%	\$25	(\$9)
Other Income	\$32		\$32	1%	\$140	(\$108)
In-kind Donations	\$0		\$0	0%	\$0	\$0
Net Assets Release f/ Restr.	\$126	(\$126)	\$0	0%	\$0	\$0
Total Revenue	\$2,351	(\$126)	\$2,226	100%	\$2,565	(\$339)
Expenses						
Programs						
Annual/Regional/MEDLI Conf.	\$824		\$824	28%	\$817	\$7
Prof'l Learning Svcs.	\$427		\$427	15%	\$792	(\$365)
FACE/MLS/Plaza	\$108		\$108	4%	\$361	(\$253)
Membership	\$0		\$0	0%	\$1	(\$1)
Fed. Grants	\$340		\$340	12%	\$283	\$56
Publication & Promo costs	\$1		\$1	0%	\$1	(\$0)
Advocacy	\$53		\$53	2%	\$76	(\$23)
Sobrato	\$126		\$126	4%	\$123	\$3
Cintli	\$30		\$30	1%	\$0	\$30
Other Programs	\$18		\$18	1%	\$221	(\$203)
Support Servies *	\$1,004		\$1,004	34%	\$1,524	(\$520)
Total Expenses	\$2,930	\$0	\$2,930	100%	\$4,199	(\$1,269)
Change in Net Assets	(\$579)	(\$126)	(\$704)		(\$1,634)	\$930
Net Assets b/g of year	\$2,846	\$438	\$3,284		\$3,940	(\$656)
Net Assets End of year	\$2,267	\$312	\$2,580		\$2,306	\$274

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



Actual vs. Budget - YTD through 12/31/2025					
	Actual	Budget	Variance	Approved Budget FY-25-26	%
Revenue					
Membership	\$11	\$13	(\$2)	\$27	42%
Annual/Regional Conf. Fee:	\$1,026	\$1,131	(\$105)	\$3,305	31%
Sponsorships	\$220	\$145	\$75	\$316	70%
Books/Promotion Items	\$1	\$0	\$1	\$25	3%
Gov't Grant	\$339	\$373	(\$34)	\$777	44%
Private Grant Income	\$4	\$2	\$3	\$2	267%
Contract Income	\$607	\$801	(\$193)	\$2,496	24%
Interest Income	\$16	\$0	\$16	\$0	#DIV/0!
Other Income	\$1	\$0	\$1	\$41	3%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$2,226	\$2,465	(\$239)	\$6,989	32%
Cost of Goods Sold					
COGS - Promotional Items	\$0	\$0	\$0	\$20	0%
Total COGS	\$0	\$0	\$0	\$20	0%
Gross Profit	\$2,226	\$2,465	(\$239)	\$6,969	32%
Expense					
Personnel Costs	\$1,590	\$1,624	(\$34)	\$3,386	47%
Operating costs	\$131	\$146	(\$15)	\$563	23%
Office Furn./Hard&Softwar	\$23	\$28	(\$5)	\$55	41%
Direct Program Costs	\$682	\$781	(\$99)	\$1,891	36%
Consultants/Outside Svcs.	\$414	\$280	\$134	\$1,091	38%
Marketing & Promotionns	\$0	\$4	(\$3)	\$28	2%
Interest Expense	\$49	\$48	\$1	\$95	51%
Merchant CC Charges & Ba	\$41	\$41	\$0	\$109	38%
In-Kind Expenses	\$0	\$0	\$0	\$0	#DIV/0!
Other Costs	\$0	\$1	(\$1)	\$1	0%
Total Expense	\$2,930	\$2,952	(\$22)	\$7,220	41%
Surplus/(Loss) w/o Carryforw	(704)	(\$487)	(\$217)	(\$251)	280%
Carryforward	\$251	\$251	\$0	\$251	100%
Surplus/(Loss) w/ Carryforw:	(\$453)	(\$236)	(\$217)	\$0	100%

Accts. Receivable (in thousands)			
	FY24-25	FY23-24	Variance
Bal/ as of 06/30	\$ 1,417	\$ 1,661	\$ (244)
Bal. as of 1/28/26	\$ 14	\$ 88	\$ 73
A/R Collected thru 01/28	\$ 1,403	\$ 1,574	\$ 171

Available Cash (in thousands)	
As of Jan. 31, 2026	Amount
Cash Bal. BMO (chkg. acct.)	\$ 555
Cash Bal. BMO (savings. acct.)	\$ 426
MMF/CD (reserve) - MS	\$ 479
Total Cash Available *	\$ 1,460
Avg. daily spending rate	\$ 28
# of days cash on-hand w/o CD	53
# of days cash on-hand w/ CD	63
Current Line of Credit *	\$ 250

* Colateralized by a CD of \$279K - BMO

6-month actual & 6-month forecast					
	6 Mos. Actual	6 Mos. Frcst	12 Mos. Total	Approved Budget	Variance
Revenue	2,226	4,747	6,973	6,969	4
Expense	2,930	4,277	7,207	7,220	(13)
Net Operating Income	(704)	470	(235)	(251)	17
Carryforward from PY	251	-	251	251	0
Net Income	(453)	470	17	(0)	17

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

12/31/2025

Preliminary (Prior to audit)	Dec. '25	Dec. '24	25 vs 24
	2025	2024	Variance
ASSETS			
Current Assets			
Cash	\$ 334,019	\$ 168,672	\$ 165,348
Savings & Certificate of Deposits	696,834	257,541	439,293
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	477,892	708,995	(231,103)
Accounts Receivable	416,187	511,194	(95,007)
Grant Receivable	49,247	193,667	(144,419)
Pledges Receivable	-	-	-
Inventory	25,347	22,493	2,855
Prepaid expenses and other current assets	341,264	271,031	70,233
Total current assets	\$ 2,340,791	\$ 2,133,593	\$ 207,199
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	(1,864,730)	(1,708,846)	(155,883)
Property and equipment, net	2,846,264	3,002,148	(155,883)
Total assets	\$ 5,187,055	\$ 5,135,740	\$ 51,315
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 293,539	\$ 521,359	\$ (227,821)
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	446,736	459,791	(13,055)
Note payable (Mortgage)	1,741,460	1,848,838	(107,378)
Total liabilities	2,607,321	2,829,988	(222,667)
Net assets			
Unrestricted	2,023,892	1,856,734	167,158
Temporarily restricted	515,842	409,018	106,824
Permanently restricted	40,000	40,000	-
Total net assets	2,579,734	2,305,752	273,982
Total liabilities and net assets	\$ 5,187,055	\$ 5,135,740	\$ 51,315

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 12/31/2025

		Dec. '25	Dec. '24	2024 vs. 2023	
Preliminary (Prior to audit)		2025	2024	Variance	%
Revenues					
040 .. 4041	Conferences	\$1,247,046	\$1,378,958	(\$131,912)	-10%
4043	Grant Income	4,000	24,250	(20,250)	0%
4921	Government Grant	338,717	406,843	(68,125)	-17%
011 .. 4018	Membership Dues	11,703	20,778	(9,075)	-44%
4930	Program Income	607,380	705,630	(98,250)	100%
In-audited	Publication & Promotional Sales	1,121	2,779	(1,659)	-60%
4900	Interest Income	15,679	25,825	(10,146)	100%
4904	Unrealized Gain/(Loss)	-	(664)	664	100%
4992	In-kind Donations	-	-	-	0%
0920, 4990	Other Income	5	60	(55)	0%
Total revenue		2,225,650	2,564,459	(338,809)	-13%
Expenses					
66%	Program Services	1,925,618	2,850,592	(924,974)	-32%
34%	Support Services	1,004,469	1,348,608	(344,139)	-26%
Total Expenses		2,930,087	4,199,200	(1,269,113)	-30%
Change in unrestricted net assets		(704,437)	(1,634,741)	930,304	-57%
1 Change in net assets		(704,437)	(1,634,741)	930,299	-57%
Net assets at beginning of year		3,284,171	3,940,493	(656,322)	-17%
Net assets at end of year		2,579,734	2,305,752	273,982	12%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 12/31/2025

	Amount
Cash flows from operating activities	
Change in net assets	(704,436.56)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	77,941.68
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	862,442.31
Grant receivable	89,402.08
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	486,647.24
Accounts payable and accrued expenses	(324,125.75)
Deferred revenue - Contracts	(173,867.98)
Net cash used in operating activities	314,003.02
Cash flows from financing activities	
Payment of note payable	(53,970.37)
SBA - EIDL	(6,487.70)
Net change in cash and cash equivalents	253,544.95
Cash and cash equivalents at beginning of year	1,255,200.49
Cash and cash equivalents at end of this period	<u>1,508,745.44</u>
Supplemental disclosures of cash flow information	
Cash paid during the year for: Interest payment on note payable	<u>48,560.37</u>

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date December 31, 2025

6-mo. (50%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '25	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	4,111	2,233	1,878	184%	11,257	13,398	-2,141	84%	26,800	42%
Annual/Regional Conferences Fees	423,565	492,586	-4,114	86%	1,026,296	1,131,398	-105,102	91%	3,305,448	31%
Sponsorships	53,522	36,870	16,652	1504%	219,802	145,120	74,682	100%	316,000	70%
Books/Promotion Items	-145	0	-145	#DIV/0!	653	0	653	100%	25,000	3%
Gov't Grant	49,247	52,734	-3,487	93%	338,717	372,762	-34,045	91%	777,160	44%
Private Grant Income	0	0	0	0%	4,000	1,500	2,500	267%	1,500	267%
Contract Income	81,421	197,250	-115,824	41%	607,380	800,595	-193,215	76%	2,496,000	24%
Interest Income	3,164	0	3,164	#DIV/0!	16,125	0	16,125	#DIV/0!	0	#DIV/0!
Other Income	5	0	5	#DIV/0!	1,421	0	1,421	#DIV/0!	40,813	3%
Total Income	614,890	781,673	-166,783	78.66%	2,225,650.16	2,464,773	-239,123	90%	6,988,721	32%
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	614,890	781,673	-166,783	79%	2,225,650	2,464,773	-239,123	90%	6,968,721	32%
Expense										
Personnel Costs	275,059	272,156	2,903	101%	1,589,735	1,623,504	-33,769	98%	3,385,872	47%
Operating costs	14,439	24,236	-9,797	60%	131,288	145,989	-14,701	90%	563,091	23%
Office Furn./Hardware/ Software	3,015	7,099	-4,084	42%	22,627	27,801	-5,174	81%	55,200	41%
Direct Program Costs	47,921	45,597	2,324	105%	681,769	780,885	-99,116	87%	1,891,390	36%
Consultants/Outside Services	40,969	38,291	2,678	107%	414,351	280,227	134,124	148%	1,090,957	38%
Marketing & Promotions	0	1,000	-1,000	0%	436	3,500	-3,064	12%	28,000	2%
Interest Expense	8,140	7,941	199	103%	48,560	48,021	539	101%	95,142	51%
Merchant CC Charges & Bank Fees	26,542	17,568	8,974	151%	41,321	41,305	16	100%	109,194	38%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	150	-150	0%	0	746	-746	0%	1,330	0%
Total Expense	416,085	414,038	2,047	100%	2,930,087	2,951,978	-21,891	99%	7,220,176	41%
Net Income	198,805	367,635	-168,830	54%	-704,437	-487,205	-21,891	145%	0	#DIV/0!
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					-452,982				0	

California Association for Bilingual Education

Actual vs. Budget

For year-to-date December 31, 2025

6-mo. (50%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
Income										
4011 · Membership-Teacher	3,034.38	417.00	2,617.38	727.67%	7,356.16	2,502.00	4,854.16	294.01%	5,000	147.12%
4012 · Membership Paraprofessional	11.68	417.00	-405.32	2.8%	23.36	2,502.00	-2,478.64	0.93%	5,000	0.47%
4013 · Membership Parent/Community	210.00	133.00	77.00	157.9%	805.00	798.00	7.00	100.88%	1,600	50.31%
4014 · Membership Student	10.00	133.00	-123.00	7.52%	55.00	798.00	-743.00	6.89%	1,600	3.44%
4016 · Membership-Inst/Org/Commercial	750.00	583.00	167.00	128.65%	2,250.00	3,498.00	-1,248.00	64.32%	7,000	32.14%
4017 · Membership Administrator	95.00	417.00	-322.00	22.78%	702.50	2,502.00	-1,799.50	28.08%	5,000	14.05%
4018 · Membership Retired Teacher	0.00	133.00	-133.00	0.0%	65.00	798.00	-733.00	8.15%	1,600	4.06%
4019 · 2 Day Institute fees	0.00	3,375.00	-3,375.00	0.0%	0.00	3,375.00	-3,375.00	0.0%	43,750	0.0%
4020 · Fees Registration	394,708.06	464,047.00	-69,338.94	85.06%	929,439.96	1,009,684.00	-80,244.04	92.05%	2,838,978	32.74%
4021 · Fees-Exhibitors	19,555.00	11,275.00	8,280.00	173.44%	81,999.12	73,130.00	8,869.12	112.13%	139,000	58.99%
4022 · Fees-Career Fair	0.00	2,140.00	-2,140.00	0.0%	0.00	2,140.00	-2,140.00	0.0%	12,500	0.0%
4023 · Fees-Meals	0.00	0.00	0.00	0.0%	99.68	0.00	99.68	100.0%	0	#DIV/0!
4024 · Presenter Fees	2,250.00	299.00	1,951.00	752.51%	2,700.00	749.00	1,951.00	360.48%	47,325	5.71%
4025 · Award Luncheon	2,550.00	2,700.00	-150.00	94.44%	3,145.00	2,700.00	445.00	116.48%	51,000	6.17%
4026 · Seal of Excecelence Banquets	1,800.00	3,300.00	-1,500.00	54.55%	3,240.00	3,300.00	-60.00	98.18%	72,000	4.5%
4027 · Admin. Leadership Symposium	500.00	1,050.00	-550.00	47.62%	1,400.00	26,050.00	-24,650.00	5.37%	32,000	4.38%
4029 · Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	100.00	0.00	100.00	100.0%	0	#DIV/0!
4030 · Publications / Books/Royalties	0.00	0.00	0.00	0.0%	468.00	0.00	468.00	100.0%	2,200	21.27%
4031 · Promotional Items	-144.72	0.00	-144.72	100.0%	652.65	0.00	652.65	100.0%	25,000	2.61%
4033 · Reg Fees-Gold Level Upgrade	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4034 · Reg Fees-Platinum Level Upgrade	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4040 · Sponsors	53,522.00	36,870.00	16,652.00	145.16%	219,802.00	145,120.00	74,682.00	151.46%	316,000	69.56%
4041 · Other Contributions	500.00	0.00	500.00	100.0%	570.00	20.00	550.00	2,850.0%	20	2,850.0%
4042 · Other-Advertising	102.00	3,800.00	-3,698.00	2.68%	534.00	9,350.00	-8,816.00	5.71%	39,175	1.36%
4043 · Government Grant	49,247.42	52,734.00	-3,486.58	93.39%	338,717.17	372,762.00	-34,044.83	90.87%	777,160	43.58%
4044 · Ticket Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4045 · Other School Visits	1,600.00	600.00	1,000.00	266.67%	2,600.00	900.00	1,700.00	288.89%	27,500	9.45%
4046 · Hotel Rebates	0.00	0.00	0.00	0.0%	1,416.00	0.00	1,416.00	100.0%	40,813	3.47%
4047 · Mailing Lists	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4048 · Dues & Subscription Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4900 · Interest Income	181.35	0.00	181.35	100.0%	446.40	0.00	446.40	100.0%	0	#DIV/0!
4904 · Unrealized Gain/(Loss)	2,982.31	0.00	2,982.31	100.0%	15,678.84	0.00	15,678.84	100.0%	0	100.0%
4921 · Grant Income	0.00	0.00	0.00	0.0%	4,000.00	1,500.00	2,500.00	266.67%	1,500	266.67%
4930 · Contract Income	81,421.32	197,250.00	-115,828.68	41.28%	607,379.77	800,535.00	-193,155.23	75.87%	2,474,000	24.55%
4931 · Translation Services Income	0.00	0.00	0.00	0.0%	0.00	60.00	-60.00	0.0%	22,000	0.0%
4990 · Other Income	4.55	0.00	4.55	100.0%	4.55	251,455.00	-251,450.45	0.0%	0	#DIV/0!
4992 · In-Kind Contribution	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
4999 · Carryforward	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
Total Income	614,890.35	781,673.00	-166,782.65	78.66%	2,225,650.16	2,716,228.00	-490,577.84	81.94%	6,988,721	31.85%
Cost of Goods Sold										
5010 · COGS - Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	20,000	0.0%
Total COGS	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	20,000	0.0%
Gross Profit	614,890.35	781,673.00	-166,782.65	78.66%	2,225,650.16	2,716,228.00	-490,577.84	81.94%	6,968,721	31.94%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	239,906.24	231,064.00	8,842.24	103.83%	1,356,213.17	1,376,654.00	-20,440.83	98.52%	2,763,034	49.08%
6006 · Salary - OT	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	28,205	0.0%
6008 · Bonus Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	72,402	0.0%
6010 · Temporary Help	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000	0.0%
6110 · Payroll Taxes	17,030.82	17,676.00	-645.18	96.35%	94,815.50	105,311.00	-10,495.50	90.03%	219,071	43.28%
6120 · Workers Comp	2,938.08	2,541.00	397.08	115.63%	17,786.16	15,140.00	2,646.16	117.48%	31,498	56.47%
6130 · Dental Insurance	1,474.90	1,675.00	-200.10	88.05%	8,619.71	10,144.00	-1,524.29	84.97%	21,010	41.03%
6131 · Vision Insurance	0.00	0.00	0.00	0.0%	430.84	0.00	430.84	100.0%	0	
6140 · Medical Insurance	13,582.26	12,150.00	1,432.26	111.79%	78,817.44	73,490.00	5,327.44	107.25%	152,221	51.78%
6142 · Aflac Insurance	-688.88	0.00	-688.88	100.0%	-4,165.40	0.00	-4,165.40	100.0%	0	100.0%
6150 · Employee Life Insurance	1,676.72	346.00	1,330.72	484.6%	8,201.11	2,063.00	6,138.11	397.53%	4,295	190.95%
6155 · Retirement Plan	7,095.59	6,704.00	391.59	105.84%	46,966.21	40,702.00	6,264.21	115.39%	84,136	55.82%
6170 · Vacation Expense	-7,957.19	0.00	-7,957.19	100.0%	-17,950.15	0.00	-17,950.15	100.0%	0	100.0%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date December 31, 2025

6-mo. (50%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
Total 6000.1 · Personnel Costs	275,058.54	272,156.00	2,902.54	101.07%	1,589,734.59	1,623,504.00	-33,769.41	97.92%	3,385,872	46.95%
6210 · Phone Expense	5,699.06	6,120.00	-420.94	93.12%	26,275.65	27,762.00	-1,486.35	94.65%	84,835	30.97%
6220 · Electricity Expense	1,102.65	1,275.00	-172.35	86.48%	7,799.25	9,191.00	-1,391.75	84.86%	41,000	19.02%
6221 · Disposal Expense	191.70	298.00	-106.30	64.33%	1,150.20	1,388.00	-237.80	82.87%	3,000	38.34%
6223 · Janitorial Expense	805.00	710.00	95.00	113.38%	5,412.00	4,260.00	1,152.00	127.04%	8,520	63.52%
6224 · Security (Alarm) Expense	103.16	107.00	-3.84	96.41%	619.00	1,142.00	-523.00	54.2%	2,811	22.02%
6230 · Insurance Expense	1,996.38	7,436.00	-5,439.62	26.85%	9,003.88	21,556.00	-12,552.12	41.77%	40,000	22.51%
6240 · Water Expense	208.31	50.00	158.31	416.62%	1,087.12	300.00	787.12	362.37%	600	181.19%
6250 · Tax/Licenses/Filing Fees	0.00	0.00	0.00	0.0%	1,924.25	2,359.00	-434.75	81.57%	4,700	40.94%
6300 · Postage	61.94	30.00	31.94	206.47%	140.80	1,066.00	-925.20	13.21%	2,800	5.03%
6301 · Postage Freight Shipping	0.00	2,424.00	-2,424.00	0.0%	1,500.00	4,219.00	-2,719.00	35.55%	6,000	25.0%
6302 · Postage UPS	0.00	154.00	-154.00	0.0%	145.29	890.00	-744.71	16.33%	3,200	4.54%
6303 · Postage Bulk Mail	0.00	0.00	0.00	0.0%	3,870.00	3,500.00	370.00	110.57%	3,500	110.57%
6304 · Postage FedEx	216.96	55.00	161.96	394.47%	540.89	557.00	-16.11	97.11%	1,712	31.59%
6305 · Shipping & Handling	298.06	0.00	298.06	100.0%	2,737.50	1,470.00	1,267.50	186.22%	1,570	
6310 · Office Supplies Expense	216.17	1,649.00	-1,432.83	13.11%	257.25	8,214.00	-7,956.75	3.13%	22,650	1.14%
6330 · Maint & Repairs Equipment	255.00	210.00	45.00	121.43%	1,555.00	210.00	1,345.00	740.48%	500	311.0%
6331 · Maintenance & Repairs Building	955.63	1,385.00	-429.37	69.0%	12,919.46	5,210.00	7,709.46	247.97%	20,000	64.6%
6340 · Equipment Rental Expense	2,329.35	2,333.00	-3.65	99.84%	54,350.16	52,695.00	1,655.16	103.14%	315,693	17.22%
6350 · Small Equipment Purchases										
6351 · Hardware	0.00	0.00	0.00	0.0%	330.04	4,000.00	-3,669.96	8.25%	9,000	3.67%
6352 · Software	3,014.98	7,099.00	-4,084.02	42.47%	22,256.18	23,801.00	-1,544.82	93.51%	43,200	51.52%
6353 · Other Small Equipment Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	3,000	
6350 · Small Equipment Purchases - O	0.00	0.00	0.00	0.0%	40.31	0.00	40.31	100.0%	0	4,031.0%
Total 6350 · Small Equipment Purchases	3,014.98	7,099.00	-4,084.02	42.47%	22,626.53	27,801.00	-5,174.47	81.39%	55,200	40.99%
6360 · Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
6400 · Activity Supplies	572.63	2,581.00	-2,008.37	22.19%	808.80	8,277.00	-7,468.20	9.77%	50,940	1.59%
6401 · Activity Supplies Region 1	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400	0.0%
6402 · Activity Supplies Region 2	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400	0.0%
6403 · Activity Supplies Region 3	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400	0.0%
6404 · Activity Supplies Region 4	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400	0.0%
6405 · Activity Supplies Region 5	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	400	0.0%
6410 · Decorations	40.86	0.00	40.86	100.0%	318.57	0.00	318.57	100.0%	2,500	12.74%
6420 · Education/Prof. Materials	0.00	0.00	0.00	0.0%	133.95	3,151.00	-3,017.05	4.25%	9,908	1.35%
6430 · Awards & Gifts	3,140.00	2,021.00	1,119.00	155.37%	3,693.37	3,511.00	182.37	105.19%	26,530	13.92%
6440 · Reprographics	1,580.28	7,176.00	-5,595.72	22.02%	8,061.58	9,299.00	-1,237.42	86.69%	23,200	34.75%
6450 · Facility Rental	0.00	2,500.00	-2,500.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	8,000	0.0%
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	50.0%
6600 · Conf., Seminars & Education Exp	0.00	487.00	-487.00	0.0%	6,800.00	13,680.00	-6,880.00	49.71%	18,300	37.16%
6610 · Dues & Subscriptions Expense	157.32	103.00	54.32	152.74%	1,607.06	838.00	769.06	191.77%	4,000	40.18%
6700 · Speaker Fees	0.00	100.00	-100.00	0.0%	1,500.00	5,200.00	-3,700.00	28.85%	57,800	2.6%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	800.00	-800.00	0.0%	8,400	0.0%
6720 · Chapter Rebates	10,542.40	0.00	10,542.40	100.0%	10,709.50	0.00	10,709.50	100.0%	10,000	107.1%
6730 · Scholarships	3,000.00	0.00	3,000.00	100.0%	6,900.00	4,650.00	2,250.00	148.39%	18,000	38.33%
6732 · Stipends	0.00	0.00	0.00	0.0%	15,000.00	12,565.00	2,435.00	119.38%	19,565	76.67%
6740 · Donations & Contributions	-100.00	0.00	-100.00	100.0%	1,928.51	2,000.00	-71.49	96.43%	2,000	96.43%
6800 · Travel Expense	13,981.73	9,177.00	4,804.73	152.36%	72,834.99	98,199.00	-25,364.01	74.17%	263,887	27.6%
6810 · Meals Expense	2,015.59	2,462.00	-446.41	81.87%	16,626.28	31,255.94	-14,629.66	53.19%	93,998	17.69%
6820 · Conference Music Show Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000	0.0%
6840 · Food Catering Service	0.00	6,000.00	-6,000.00	0.0%	246,041.24	267,017.00	-20,975.76	92.14%	658,272	37.38%
6850 · Lodging Expense	6,021.73	7,387.00	-1,365.27	81.52%	210,158.97	237,502.00	-27,343.03	88.49%	448,207	46.89%
6900 · Legal Expense	9,182.00	2,249.00	6,933.00	408.27%	39,444.40	13,494.00	25,950.40	292.31%	26,988	146.16%
6910 · Accounting Expense	26,258.34	17,258.00	9,000.34	152.15%	126,150.04	136,548.00	-10,397.96	92.39%	240,100	52.54%
6920 · Bank Charges	284.02	310.00	-25.98	91.62%	2,726.06	3,718.00	-991.94	73.32%	6,460	42.2%
6921 · Merchant CC Charges & Fees	19,171.45	15,996.00	3,175.45	119.85%	38,595.11	37,587.00	1,008.11	102.68%	102,734	37.57%
6950 · Other-Services	-6.35	12,659.00	-12,665.35	-0.05%	241,287.78	130,185.00	111,102.78	185.34%	822,369	29.34%
6960 · Consultants	6,600.00	0.00	6,600.00	100.0%	7,100.00	0.00	7,100.00	100.0%	0	#DIV/0!
6961 · Consultant Reimbursements	0.00	0.00	0.00	0.0%	368.95	0.00	368.95	100.0%	1,500	24.6%

California Association for Bilingual Education
Actual vs. Budget
For year-to-date December 31, 2025

6-mo. (50%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Dec. '25	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
7000 · Advertising/Marketing Expense	0.00	1,000.00	-1,000.00	0.0%	435.77	3,500.00	-3,064.23	12.45%	28,000	1.56%
7500 · Interest Expense (mortgage)	8,140.23	7,941.00	199.23	102.51%	48,560.37	48,021.00	539.37	101.12%	95,142	51.04%
7820 · Bad Debt Expense	0.00	0.00	0.00	0.0%	704.92	0.00	704.92	100.0%	0	#DIV/0!
7840 · Miscellaneous Expense	0.00	150.00	-150.00	0.0%	0.00	746.00	-746.00	0.0%	1,330	0.0%
7930 · Indirect Cost	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	#DIV/0!
Total Expense	416,085.40	414,038.00	2,047.40	100.49%	2,930,086.72	2,951,977.94	-21,891.22	99.26%	7,220,176	40.58%
Net Income	198,804.95	367,635.00	-168,830.05	54.08%	-704,436.56	-235,749.94	-468,686.62	298.81%	-251,455	280.14%
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					-452,982				0	

California Association for Bilingual Education

All Combined AR Aging Summary

As of 12/31/2025

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adelanto School District	2,235.00	0.00	0.00	0.00	2,235.00
Bakersfield City School District (c)	5,005.00	1,015.00	0.00	0.00	6,020.00
Bay Area Community Resources	5,175.00	0.00	0.00	0.00	5,175.00
Berkeley Unified School District	0.00	0.00	0.00	150.00	150.00
Cabrillo Unified School District	7,500.00	0.00	0.00	0.00	7,500.00
California Department of Education.	4,999.50	0.00	0.00	0.00	4,999.50
Calistoga Joint Unified School District	5,745.00	0.00	0.00	0.00	5,745.00
Carmel Unified School District	7,720.00	0.00	0.00	0.00	7,720.00
Chaffey Joint Union High SD	4,275.00	0.00	0.00	0.00	4,275.00
Compton Unified School District	0.00	0.00	0.00	940.00	940.00
Corona-Norco Unified SD	1,830.00	0.00	0.00	350.00	2,180.00
Cotati-Rohnert Park Unified	1,015.00	0.00	0.00	0.00	1,015.00
Covina Valley Unified School District	2,895.00	0.00	0.00	0.00	2,895.00
Education Office-Spanish Embassy	0.00	2,500.00	0.00	0.00	2,500.00
Fallbrook Union Elementary	6,300.00	0.00	0.00	0.00	6,300.00
FCSS/ECE	8,743.32	7,750.36	6,627.09	0.00	23,120.77
Fresno County Superintendent of Schools	0.00	0.00	27,450.00	0.00	27,450.00
Galt Joint Union School District	7,125.00	0.00	0.00	0.00	7,125.00
Grand Canyon Education	4,785.00	0.00	0.00	0.00	4,785.00
Hacienda La Puente Unified School Distric	1,625.00	0.00	0.00	1,460.00	3,085.00
Hanford Jt. Union High SD	915.00	0.00	0.00	0.00	915.00
Hayward Unified School District	0.00	0.00	0.00	965.00	965.00
Huntington Beach City School District	10,687.50	0.00	0.00	3,562.50	14,250.00
Innovative Horizons Charter, PESD	6,000.00	0.00	0.00	0.00	6,000.00
Joe Serna Jr. Charter School	5,000.00	0.00	0.00	0.00	5,000.00
Kern County Superintendent of Schools	2,745.00	0.00	0.00	0.00	2,745.00
Kern High School District	3,500.00	0.00	0.00	0.00	3,500.00
Konociti USD	0.00	3,990.00	0.00	0.00	3,990.00
La Habra City School District	375.00	0.00	0.00	0.00	375.00
Livermore Valley JT. USD	9,150.00	0.00	0.00	0.00	9,150.00
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Manteca Unified SD	1,930.00	0.00	0.00	0.00	1,930.00
Meet Long Beach/Visit Long Beach	1,012.00	0.00	0.00	0.00	1,012.00
Monterey Peninsula Unified SD	8,235.00	0.00	0.00	0.00	8,235.00
Morgan Hill Unified School District	11,458.00	0.00	0.00	18,000.00	29,458.00
Mountain View Elementary School	0.00	0.00	0.00	2,500.00	2,500.00
Napa Valley Unified School District	250.00	0.00	0.00	0.00	250.00
New Academy Canoga	18,000.00	0.00	0.00	0.00	18,000.00
Oak Park Unified School District	0.00	4,430.00	0.00	0.00	4,430.00
Orange County Dept. of ED	870.00	0.00	0.00	0.00	870.00
Oxnard School District	21,510.00	1,220.00	0.00	0.00	22,730.00
Palms Elementary School	4,650.00	0.00	0.00	0.00	4,650.00
Paso Robles Joint Unified	0.00	0.00	0.00	995.00	995.00
Redwood City School District	19,675.00	0.00	0.00	0.00	19,675.00
Rialto Unified School District	23,000.00	18,000.00	0.00	14,625.00	55,625.00
Rio Elementary School Dist.	14,250.00	0.00	0.00	0.00	14,250.00
Riverside Unified School District	0.00	9,255.00	0.00	0.00	9,255.00
Saddleback Valley USD	1,015.00	0.00	0.00	0.00	1,015.00
Salinas Union High School District	1,270.00	0.00	0.00	0.00	1,270.00
San Bernardino City Unified SD	8,685.00	0.00	0.00	9,025.00	17,710.00
San Diego County Office of Education	1,095.00	0.00	0.00	0.00	1,095.00
San Francisco USD.	375.00	0.00	0.00	0.00	375.00

California Association for Bilingual Education

All Combined AR Aging Summary

As of 12/31/2025

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
San Rafael Elementary School District	3,245.00	0.00	0.00	0.00	3,245.00
San Ysidro School District	7,125.00	0.00	0.00	0.00	7,125.00
Santa Clara County Office of Education (c	1,370.00	0.00	0.00	0.00	1,370.00
School District U-46	6,405.00	0.00	0.00	0.00	6,405.00
Shelton School District No. 309	0.00	0.00	0.00	1,470.00	1,470.00
Soquel Union Elementary School District	965.00	0.00	0.00	0.00	965.00
South Bay Union School District	2,745.00	0.00	0.00	0.00	2,745.00
St. Helena USD	965.00	0.00	0.00	0.00	965.00
Tracy Unified School District	1,485.00	0.00	0.00	0.00	1,485.00
Turlock Unified School District	965.00	0.00	0.00	0.00	965.00
* US Treasury	46,019.21	0.00	0.00	0.00	46,019.21
Val Verde Unified School District (c)	6,555.00	0.00	0.00	0.00	6,555.00
Various	0.00	0.00	0.00	-30,000.00	-30,000.00
Vasco Electronics LLC	1,065.00	0.00	0.00	0.00	1,065.00
Vaughn Next Century Learning Center	5,790.00	0.00	0.00	0.00	5,790.00
Ventura Unified School District	6,000.00	0.00	0.00	0.00	6,000.00
Washington Unified SD	2,540.00	0.00	0.00	0.00	2,540.00
Western Placer USD	2,280.00	0.00	0.00	0.00	2,280.00
Woodland Joint Unified School District	9,010.00	0.00	0.00	0.00	9,010.00
TOTAL	357,154.53	48,160.36	34,077.09	26,042.50	465,434.48

*** PROMESA Grants**

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

Prepaid Expense

As of 12/31/2025

<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 - 2026 Jan.	
Ameritas Life Ins.	6130	01	1,941.48	Dental/Vision Insurance - 2026 Jan.	
Metlife Small Business Ctr.	6130	01			
Arthur J Gallagher - (Travel Ins.	6230	01	1,245.10	Cyber Liab. Ins.	03/24/2025- 3/23/2
Arthur J Gallagher - (D & O)	6230	01	8,092.33	D&O	12/01/2025- 11/30/
Arthur J Gallagher - (Int'l Pkg)	6230	01	1,147.08	International Package	06/01/2025-06/01/2
Philadelphia Insurance	6230	01	-	NP Package & Umbrella	12/01/2025- 11/30/
AmTrust	6120	01	1,646.92	Workers' Comp	12/01/2025- 11/30/
ERS Security Alarm System	6224	01	158.50	Alarm - Acct #882517	1/01/2026-3/31/202
ERS Security Alarm System	6224	01	151.00	Alarm - Acct #XR1516	1/01/2026-3/31/202
Pitney Bowes	6341	01	296.80	Postage machine lease	10/20/2025-01/19/2
Dewey Pest Control	6331	01	-	Acct #1363090 - 412.50	1/01/2026-3/31/202
WASC	6610	01	533.33	Accreditation Fee	08/21/2025-08/21/2
Kintone	6352	01	1,140.00	10 user licenses	09/01/2025-08/31/2
PalmIQ Inc.	6352	01	-	Hosted Cloud Storage	01/01/2025-12/31/2
Intuit	6352	01	866.33	QBs	05/01/2025-5/1/202
Shoflo	6352	01	983.33	Team Calendar	04/29/2025 - 04/28
Sub-Total			<u>38,327.76</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 CABE 2026 Confe	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 & Entertainme	6850	20	1,000.00	Initial Deposit for CABE 2027 Confe	12/21/2024
LB Convention & Entertainme	6850	20	1,000.00	Initial Deposit for CABE 2029 Confe	12/21/2024
LB Convention & Entertainme	6850	20	43,386.18	Second Deposit for CABE 2027 Con	10/8/2025
Sub-Total			<u>202,350.24</u>		
Grand Total			<u>240,678.00</u>		

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California Association for Bilingual Education

Government - Grant Receivable

As of 12/31/2025

Acct. #	Date	B/G Balance	Additions		Paid			Adj.	12/31/2025	
			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
1208	12/31/2025	130,568.02	49,247.42		(130,568.02)					49,247.42
								Total		<u>49,247.42</u>

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California Association for Bilingual Education

Inventory

As of 12/31/2025

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
1300	12/31/2025	25,347			25,347

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California Association for Bilingual Education

Fixed Assets Schedule

As of 12/31/2025

	6/30/2023	6/30/2024	6/30/2025	12/31/2025	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)	(67,195.44)	(1,093,799.91)
1720 Building Improvement - Walnut					214,922.20
Accumulate Depreciation - Walnut Bldg Improv.	(21,492)	(21,492)	(21,492)	(10,746.24)	(143,774.19)
Walnut Building: Net					2,337,120.28
Property & Equipment, Net					\$ 2,846,264.28

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California Association for Bilingual Education

Current Accounts Payable

As of 12/31/2025

Name	1 - 30	31 - 60	61 - 90	> 90	12/31/2025
Act Diversified, inc.	805.00	0.00	0.00	0.00	805.00
Alejandra Arce	0.00	348.61	0.00	0.00	348.61
BMO Bank National Association	16,033.74	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AA #2847	2,192.16	0.00	0.00	0.00	2,192.16
BoW BankCard Center - AM #3696_9652_3509	438.96	0.00	0.00	0.00	438.96
BoW BankCard Center - DC -#3654	1,657.74	0.00	0.00	0.00	1,657.74
BoW BankCard Center - DL #2514	1,317.62	0.00	0.00	0.00	1,317.62
BoW BankCard Center - EE -#2284	3,222.79	0.00	0.00	0.00	3,222.79
BoW BankCard Center - EL #4510, 0386	1,975.57	0.00	0.00	0.00	1,975.57
BoW BankCard Center - GP -#5083	935.22	0.00	0.00	0.00	935.22
BoW BankCard Center - JJ -#3688_6195	116.75	0.00	0.00	0.00	116.75
BoW BankCard Center - LD #5109	327.69	0.00	0.00	0.00	327.69
BoW BankCard Center - MV #38_#7734_#2039_	3,200.74	0.00	0.00	0.00	3,200.74
BoW BankCard Center - NN #2555_#0108	1,202.73	0.00	0.00	0.00	1,202.73
BoW BankCard Center - NR #3720	3,049.29	0.00	0.00	0.00	3,049.29
BoW BankCard Center -RF #0119-9771	1,166.45	0.00	0.00	0.00	1,166.45
BoW_BMO BankCard Center - EO -#4319 6342	176.12	0.00	0.00	0.00	176.12
California Dept. of Tax & Fee Admin.	23.00	0.00	0.00	0.00	23.00
Colonial Life	1,465.32	0.00	0.00	0.00	1,465.32
Edgar Raul Lampkin	551.22	0.00	0.00	0.00	551.22
Frontier #010918-5	118.21	0.00	0.00	0.00	118.21
Garcia Hernandez Sawhney, LLP	0.00	0.00	0.00	2,249.00	2,249.00
Jauregui, Joshua*	39.21	0.00	0.00	0.00	39.21
Kandid Graphics	350.00	0.00	0.00	0.00	350.00
Language Magazine	0.00	90.65	0.00	0.00	90.65
Lincoln Financial Life Insurance Company	211.40	0.00	0.00	0.00	211.40
Michelle Silva	182.76	0.00	0.00	0.00	182.76
Mitsubishi Electric US, Inc.	545.42	0.00	0.00	0.00	545.42
Nathalie Longree-Guevara (v)	0.00	376.02	0.00	0.00	376.02
Oppenheimer Investigations Group LLP	6,933.00	0.00	0.00	0.00	6,933.00
Tch2Thrive	4,400.00	0.00	0.00	0.00	4,400.00
The Variable Annuity Life Ins.Comp. *	4,589.86	0.00	0.00	0.00	4,589.86
VOYA Financial **^	1,656.79	0.00	0.00	0.00	1,656.79
VRC (Vital Records Control)	250.43	0.00	0.00	0.00	250.43
Worldwide Express	263.20	80.38	0.00	0.00	343.58
YCC Consulting Services, LLC	17,258.34	0.00	0.00	0.00	17,258.34
TOTAL	76,656.73	895.66	0.00	2,249.00	79,801.39

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

12/31/2025

	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	1,750,469.40	16,033.74		9,009.50	7,024.24	1,741,459.90
Jan. '26						
Feb. '26						
Mar. '26						
Apr. '26						
May '26						
Jun. '26						
					Balance	1,741,459.90

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California Association for Bilingual Education

Accrued Vacation

As of 12/31/2025

	Vacation in Hours	12/31/2025 Amount
1 Adame, Tiffany	5.88	
2 Arce, Alejandra	83.16	
3 Carlos, Larrie	44.74	
4 Chwilinski, Delma	240.16	
5 Diaz Lopez, Laura	152.28	
6 Espinosa, Roxanna	144.16	
7 Flores, Rubi	216.22	
8 Fox, Sally (P/T)	108.11	
9 Franco, Adriana	112.92	
10 Gallegos, Irma	120.16	
11 Gonzalez, Andrea	120.16	
12 Jauregui, Joshua	164.16	
13 Lampkin, Edgar	218.18	
14 Larios-Horton, Maria	-	
15 Lizarraga, Denise	15.40	
16 Madison, Aida	84.16	
17 Miles (Nesrala), Laurie	114.16	
18 Navarette, Ruth	46.02	
19 Nunez, Eloisa	0.01	
20 Nunez, Natalie	155.24	
21 Orozco, Elizabeth	16.94	
22 Perez, Gricelda	224.16	
23 Ramirez, Karmina	70.16	
24 Rocha, Norma	175.45	
25 Ruiz, Vanessa	208.16	
26 Samaniego, Elizabeth	202.60	
27 Umeres, Karen	152.16	
28 Valencia, Maria	-	
29 Vidal, Martha	162.09	
30 Villa, Maria	114.16	
	3,471.16	
TOTAL		\$ 163,131.06
	Payroll Taxes @ 8.75%	\$ 14,273.97
	Total	\$ 177,405.03

- 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