

California Association for Bilingual Education

Financial Package - Preliminary

01/31/2026

Un-audited (subject to change)



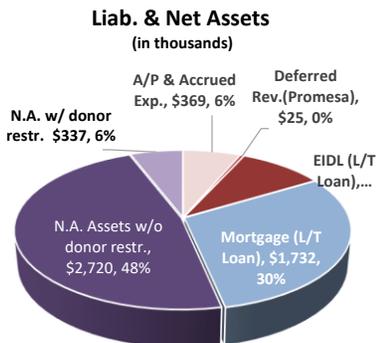
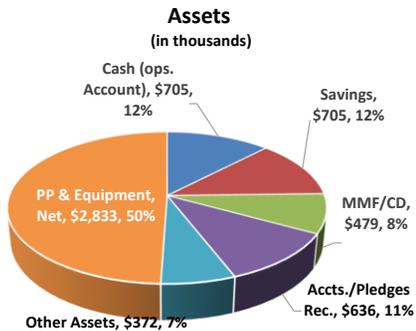
Approved

2/27/2026

Date

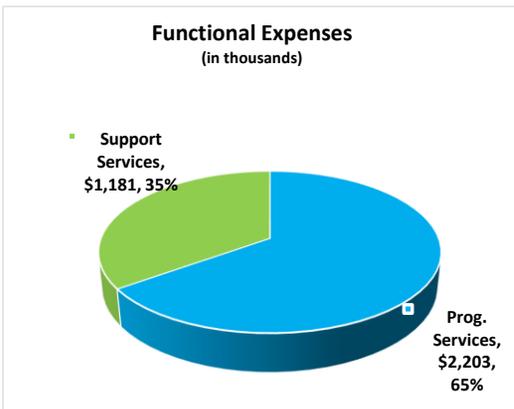
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Statement of Financial Positions - 01/31/2026			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$705	\$619	\$86
CD (BMO)	\$705	\$258	\$447
MMF/CD (MS)	\$479	\$711	(\$231)
Accts./Pledges Rec.	\$636	\$684	(\$48)
Other Assets	\$372	\$295	\$77
PP & Equipment, Net	\$2,833	\$2,989	(\$156)
Total Assets	\$5,730	\$5,555	\$174
Liab. & Net Assets			
A/P & Accrued Exp.	\$369	\$692	(\$323)
Deferred Revenue	\$25	\$0	\$25
EIDL (L/T Loan) & Lease l	\$546	\$459	\$87
Mortgage (L/T Loan)	\$1,732	\$1,840	(\$108)
Total Liabilities	\$2,673	\$2,991	(\$318)
Net Assets w/o donor restr.	\$2,720	\$2,115	\$605
Net Assets w/ donor restr.	\$337	\$449	(\$112)
Total Liab. & Net Assets	\$5,730	\$5,555	\$174
Current ratio = Current assets/Current liab.			
\$1,889 / \$369 5.11			
Days \$ on Hand=Current \$/Avg daily oper costs			
\$1,889 / \$28 68			



Statement of Activities - YTD through 01/31/2026						
	Unres-tricted	Res-tricted	Current Year Total	%	Prior Year Total	YOY Variance
Revenue						
Annual/Regional/MEDLI Conf.	\$1,934		\$1,934	61%	\$1,989	(\$55)
Program Income:						
Prof'l Learning Svcs.	\$679		\$679	22%	\$828	(\$149)
FACE/MLS/Plaza Com.	\$92		\$92	3%	\$168	(\$76)
Membership Dues	\$13		\$13	0%	\$25	(\$12)
Government Grant	\$386		\$386	12%	\$321	\$65
Grant Income	\$4		\$4	0%	\$24	(\$20)
Publication & Promo. Sales	\$1		\$1	0%	\$1	(\$0)
Interest Income	\$25		\$25	1%	\$27	(\$2)
Other Income	\$23		\$23	1%	\$156	(\$134)
In-kind Donations	\$0		\$0	0%	\$0	\$0
Net Assets Release f/ Restr.	\$146	(\$146)	\$0	0%	\$0	\$0
Total Revenue	\$3,302	(\$146)	\$3,156	100%	\$3,539	(\$383)
Expenses						
Programs						
Annual/Regional/MEDLI Conf.	\$924		\$924	27%	\$912	\$11
Prof'l Learning Svcs.	\$503		\$503	15%	\$931	(\$429)
FACE/MLS/Plaza	\$124		\$124	4%	\$374	(\$250)
Membership	\$0		\$0	0%	\$13	(\$13)
Fed. Grants	\$386		\$386	11%	\$338	\$49
Publication & Promo costs	\$5		\$5	0%	\$2	\$4
Advocacy	\$64		\$64	2%	\$82	(\$18)
Sobrato	\$146		\$146	4%	\$208	(\$62)
Cintli	\$30		\$30	1%	\$0	\$30
Other Programs	\$21		\$21	1%	\$304	(\$283)
Support Servies *	\$1,181		\$1,181	35%	\$1,750	(\$570)
Total Expenses	\$3,384	\$0	\$3,384	100%	\$4,915	(\$1,532)
Change in Net Assets	(\$81)	(\$146)	(\$228)		(\$1,376)	\$1,148
Net Assets b/g of year	\$2,846	\$438	\$3,284		\$3,940	(\$656)
Net Assets End of year	\$2,765	\$292	\$3,057		\$2,564	\$492

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



Actual vs. Budget - YTD through 01/31/2026					
	Actual	Budget	Variance	Approved Budget FY-25-26	%
Revenue					
Membership	\$13	\$16	(\$3)	\$27	47%
Annual/Regional Conf. Fees	\$1,673	\$1,732	(\$59)	\$3,305	51%
Sponsorships	\$294	\$195	\$98	\$316	93%
Books/Promotion Items	\$1	\$0	\$1	\$25	3%
Gov't Grant	\$386	\$426	(\$40)	\$777	50%
Private Grant Income	\$4	\$2	\$3	\$2	267%
Contract Income	\$760	\$1,025	(\$265)	\$2,496	30%
Interest Income	\$25	\$0	\$25	\$0	#DIV/0!
Other Income	\$1	\$0	\$1	\$41	4%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$3,156	\$3,395	(\$239)	\$6,989	45%
Cost of Goods Sold					
COGS - Promotional Items	\$5	\$0	\$5	\$20	24%
Total COGS	\$5	\$0	\$5	\$20	24%
Gross Profit	\$3,151	\$3,395	(\$244)	\$6,969	45%
Expense					
Personnel Costs	\$1,860	\$1,896	(\$36)	\$3,386	55%
Operating costs	\$149	\$163	(\$14)	\$563	26%
Office Furn./Hard&Softwar	\$26	\$31	(\$5)	\$55	47%
Direct Program Costs	\$776	\$832	(\$57)	\$1,891	41%
Consultants/Outside Svcs.	\$446	\$506	(\$60)	\$1,091	41%
Marketing & Promotionns	\$0	\$4	(\$3)	\$28	2%
Interest Expense	\$56	\$56	\$1	\$95	59%
Merchant CC Charges & Ba	\$65	\$55	\$10	\$109	60%
In-Kind Expenses	\$0	\$0	\$0	\$0	#DIV/0!
Other Costs	\$0	\$1	(\$1)	\$1	0%
Total Expense	\$3,379	\$3,544	(\$165)	\$7,220	47%
Surplus/(Loss) w/o Carryforw	(228)	(\$149)	(\$79)	(\$251)	90%
Carryforward	\$251	\$251	\$0	\$251	100%
Surplus/(Loss) w/ Carryforw	\$24	\$102	(\$79)	\$0	100%

Accts. Receivable (in thousands)			
	FY24-25	FY23-24	Variance
Bal/ as of 06/30	\$ 1,417	\$ 1,661	\$ (244)
Bal. as of 2/20/26	\$ 5	\$ 41	\$ 36
A/R Collected thru 01/28	\$ 1,413	\$ 1,621	\$ 208

Available Cash (in thousands)	
	Amount
As of Feb. 20, 2026	
Cash Bal. BMO (chkg. acct.)	\$ 720
Cash Bal. BMO (savings. acct.)	\$ 426
MMF/CD (reserve) - MS	\$ 479
Total Cash Available *	\$ 1,625
Avg. daily spending rate	\$ 28
# of days cash on-hand w/o CD	59
# of days cash on-hand w/ CD	69
Current Line of Credit *	\$ 250
* Colateralized by a CD @ BMO	\$279

7-month actual & 5-month forecast					
	7 Mos. Actual	5 Mos. Frcst	12 Mos. Total	Approved Budget	Variance
Revenue	3,151	3,887	7,038	6,969	69
Expense	3,379	3,797	7,175	7,220	(45)
Net Operating Income	(228)	90	(137)	(251)	114
Carryforward from PY	251	-	251	251	0
Net Income	24	90	114	(0)	114

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

01/31/2026

Preliminary (Prior to audit)	Jan. 26 2025	Jan. 25 2024	25 vs 24 Variance
ASSETS			
Current Assets			
Cash	\$ 704,599	\$ 618,947	\$ 85,652
Savings & Certificate of Deposits	704,675	257,541	447,134
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	479,341	710,660	(231,318)
Accounts Receivable	539,627	507,124	32,503
Grant Receivable	96,116	176,664	(80,549)
Pledges Receivable	-	-	-
Inventory	25,347	22,493	2,855
Prepaid expenses and other current assets	346,552	272,632	73,920
Total current assets	\$ 2,896,257	\$ 2,566,061	\$ 330,197
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	(1,877,720)	(1,721,837)	(155,883)
Property and equipment, net	2,833,274	2,989,157	(155,883)
Total assets	\$ 5,729,531	\$ 5,555,218	\$ 174,313
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 369,451	\$ 692,099	\$ (322,648)
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	445,545	458,732	(13,186)
Note payable (Mortgage)	1,732,414	1,840,223	(107,809)
Total liabilities	2,672,996	2,991,053	(318,057)
Net assets			
Unrestricted	2,500,693	2,115,147	385,546
Temporarily restricted	515,842	409,018	106,824
Permanently restricted	40,000	40,000	-
Total net assets	3,056,535	2,564,165	492,370
Total liabilities and net assets	\$ 5,729,531	\$ 5,555,218	\$ 174,313

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 01/31/2026

		Jan. 26	Jan. 25	2024 vs. 2023	
Preliminary (Prior to audit)		2026	2025	Variance	%
Revenues					
040 .. 4041	Conferences	\$1,967,398	\$2,048,803	(\$81,405)	-4%
4043	Grant Income	4,000	24,250	(20,250)	0%
4921	Government Grant	385,585	470,798	(85,212)	-18%
011 .. 4018	Membership Dues	13,213	25,597	(12,384)	-48%
4930	Program Income	759,627	937,740	(178,113)	100%
In-audited	Publication & Promotional Sales	1,121	2,666	(1,546)	-58%
4900	Interest Income	24,969	27,490	(2,521)	100%
4904	Unrealized Gain/(Loss)	-	(664)	664	100%
4992	In-kind Donations	-	-	-	0%
0920, 4990	Other Income	55	2,610	(2,555)	0%
Total revenue		3,155,968	3,539,290	(383,322)	-11%
Expenses					
65%	Program Services	2,203,002	3,057,192	(854,191)	-28%
35%	Support Services	1,180,527	1,857,881	(677,354)	-36%
Total Expenses		3,383,529	4,915,073	(1,531,545)	-31%
Change in unrestricted net assets		(227,561)	(1,375,783)	1,148,222	-83%
1 Change in net assets		(227,561)	(1,375,783)	1,148,217	-83%
Net assets at beginning of year		3,284,096	3,939,948	(655,852)	-17%
Net assets at end of year		3,056,535	2,564,165	492,370	19%

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Un-audited Statement of Cash Flows - (Preliminary)

As of 01/31/2026

	Amount
Cash flows from operating activities	
Change in net assets	(227,560.98)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	90,931.96
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	739,002.81
Grant receivable	42,533.99
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	481,359.14
Accounts payable and accrued expenses	(248,213.77)
Deferred revenue - Contracts	(173,867.98)
Net cash used in operating activities	<u>704,185.17</u>
Cash flows from financing activities	
Payment of note payable	(63,016.02)
SBA - EIDL	(7,678.95)
Net change in cash and cash equivalents	<u>633,490.20</u>
Cash and cash equivalents at beginning of year	1,255,125.49
Cash and cash equivalents at end of this period	<u><u>1,888,615.69</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year for: Interest payment on note payable	<u>56,493.21</u>

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

7-mo. (58.33%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jan. '26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	1,468	2,233	-765	66%	12,725	15,631	-2,906	81%	26,800	47%
Annual/Regional Conferences Fees	646,275	600,614	-7,331	108%	1,673,399	1,732,012	-58,613	97%	3,305,448	51%
Sponsorships	73,737	50,000	23,737	3,757%	293,539	195,120	98,419	100%	316,000	93%
Books/Promotion Items	0	0	0	#DIV/0!	653	0	653	100%	25,000	3%
Gov't Grant	46,868	53,026	-6,158	88%	385,585	425,788	-40,203	91%	777,160	50%
Private Grant Income	0	0	0	0%	4,000	1,500	2,500	267%	1,500	267%
Contract Income	152,247	224,135	-71,837	68%	759,627	1,024,730	-265,103	74%	2,496,000	30%
Interest Income	9,290	0	9,290	#DIV/0!	24,969	0	24,969	#DIV/0!	0	#DIV/0!
Other Income	51	0	51	#DIV/0!	1,471	0	1,471	#DIV/0!	40,813	4%
Total Income	929,936	930,008	-72	99.99%	3,155,967.83	3,394,781	-238,813	93%	6,988,721	45%
Cost of Goods Sold										
COGS - Promotional Items	4,840	0	4,840	0%	4,840	0	4,840	#DIV/0!	20,000	0%
Total COGS	4,840	0	4,840	0%	4,840	0	4,840	#DIV/0!	20,000	0%
Gross Profit	925,095	930,008	-4,913	99%	3,151,127	3,394,781	-243,654	93%	6,968,721	45%
Expense										
Personnel Costs	270,311	272,156	-1,845	99%	1,860,046	1,895,660	-35,614	98%	3,385,872	55%
Operating costs	17,613	17,161	452	103%	148,900	163,150	-14,250	91%	563,091	26%
Office Furn./Hardware/ Software	3,372	3,200	172	105%	25,999	31,001	-5,002	84%	55,200	47%
Direct Program Costs	90,430	45,260	45,170	200%	775,791	832,410	-56,619	93%	1,891,390	41%
Consultants/Outside Services	30,715	228,416	-197,701	13%	445,794	506,230	-60,436	88%	1,090,957	41%
Marketing & Promotions	0	0	0	#DIV/0!	436	3,500	-3,064	12%	28,000	2%
Interest Expense	7,933	7,916	17	100%	56,493	55,937	556	101%	95,142	59%
Merchant CC Charges & Bank Fees	17,557	17,632	-75	100%	65,230	55,085	10,145	118%	109,194	60%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	40	-40	0%	0	786	-786	0%	1,330	0%
Total Expense	437,931	591,781	-153,850	74%	3,378,688	3,543,759	-165,071	95%	7,220,176	47%
Net Income	487,164	338,227	148,937	144%	-227,561	-148,978	-165,071	153%	0	#DIV/0!
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					23,894				0	

California Association for Bilingual Education

Actual vs. Budget

For year-to-date December 31, 2025

7-mo. (58.33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jan. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
Income										
4011 · Membership-Teacher	1,232.90	417.00	815.90	295.66%	8,589.06	2,919.00	5,670.06	294.25%	5,000	171.78%
4012 · Membership Paraprofessional	0.00	417.00	-417.00	0.0%	23.36	2,919.00	-2,895.64	0.8%	5,000	0.47%
4013 · Membership Parent/Community	105.00	133.00	-28.00	78.95%	910.00	931.00	-21.00	97.74%	1,600	56.88%
4014 · Membership Student	0.00	133.00	-133.00	0.0%	55.00	931.00	-876.00	5.91%	1,600	3.44%
4016 · Membership-Inst/Org/Commercial	0.00	583.00	-583.00	0.0%	2,250.00	4,081.00	-1,831.00	55.13%	7,000	32.14%
4017 · Membership Administrator	130.00	417.00	-287.00	31.18%	832.50	2,919.00	-2,086.50	28.52%	5,000	16.65%
4018 · Membership Retired Teacher	0.00	133.00	-133.00	0.0%	65.00	931.00	-866.00	6.98%	1,600	4.06%
4019 · 2 Day Institute fees	0.00	5,750.00	-5,750.00	0.0%	0.00	9,125.00	-9,125.00	0.0%	43,750	0.0%
4020 · Fees Registration	606,257.02	563,152.00	43,105.02	107.65%	1,536,078.98	1,572,836.00	-36,757.02	97.66%	2,838,978	54.11%
4021 · Fees-Exhibitors	10,551.92	22,940.00	-12,388.08	46.0%	92,551.04	96,070.00	-3,518.96	96.34%	139,000	66.58%
4022 · Fees-Career Fair	620.00	620.00	0.00	100.0%	620.00	2,760.00	-2,140.00	22.46%	12,500	4.96%
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	6,535.00	2,017.00	4,518.00	324.0%	9,235.00	2,766.00	6,469.00	333.88%	47,325	19.51%
4025 · Award Luncheon	2,125.00	1,860.00	265.00	114.25%	5,270.00	4,560.00	710.00	115.57%	51,000	10.33%
4026 · Seal of Exceclence Banquets	2,160.00	2,175.00	-15.00	99.31%	5,400.00	5,475.00	-75.00	98.63%	72,000	7.5%
4027 · Admin. Leadership Symposium	4,300.00	450.00	3,850.00	955.56%	5,700.00	26,500.00	-20,800.00	21.51%	32,000	17.81%
4029 · Shipping Cost/Processing Fees	100.00	0.00	100.00	100.0%	200.00	0.00	200.00	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	0.00	0.00	0.00	0.0%	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	73,737.00	50,000.00	23,737.00	147.47%	293,539.00	195,120.00	98,419.00	150.44%	316,000	92.89%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	570.00	20.00	550.00	2,850.0%	20	2,850.0%
4042 · Other-Advertising	13,384.00	825.00	12,559.00	1,622.3%	13,918.00	10,175.00	3,743.00	136.79%	39,175	35.53%
4043 · Government Grant	46,868.09	53,026.00	-6,157.91	88.39%	385,585.26	425,788.00	-40,202.74	90.56%	777,160	49.61%
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	200.00	825.00	-625.00	24.24%	2,800.00	1,725.00	1,075.00	162.32%	27,500	10.18%
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	41.85	0.00	41.85	100.0%	488.25	0.00	488.25	100.0%	0	#DIV/0!
4900 · Interest Income	9,290.31	0.00	9,290.31	100.0%	24,969.15	0.00	24,969.15	100.0%	0	#DIV/0!
4904 · Unrealized Gain/(Loss)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	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	152,247.00	224,135.00	-71,888.00	67.93%	759,626.77	1,024,670.00	-265,043.23	74.13%	2,474,000	30.7%
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	50.58	0.00	50.58	100.0%	55.13	251,455.00	-251,399.87	0.02%	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	929,935.67	930,008.00	-72.33	99.99%	3,155,967.83	3,646,236.00	-490,268.17	86.55%	6,988,721	45.16%
Cost of Goods Sold										
5010 · COGS - Promotional Items	4,840.43	0.00	4,840.43	100.0%	4,840.43	0.00	4,840.43	100.0%	20,000	24.2%
Total COGS	4,840.43	0.00	4,840.43	100.0%	4,840.43	0.00	4,840.43	100.0%	20,000	24.2%
Gross Profit	925,095.24	930,008.00	-4,912.76	99.47%	3,151,127.40	3,646,236.00	-495,108.60	86.42%	6,968,721	45.22%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	230,474.35	231,064.00	-589.65	99.75%	1,586,687.52	1,607,718.00	-21,030.48	98.69%	2,763,034	57.43%
6006 · Salary - OT	885.76	0.00	885.76	100.0%	885.76	0.00	885.76	100.0%	28,205	3.14%
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	21,576.85	17,676.00	3,900.85	122.07%	116,392.35	122,987.00	-6,594.65	94.64%	219,071	53.13%
6120 · Workers Comp	2,335.08	2,541.00	-205.92	91.9%	20,121.24	17,681.00	2,440.24	113.8%	31,498	63.88%
6130 · Dental Insurance	986.50	1,675.00	-688.50	58.9%	9,606.21	11,819.00	-2,212.79	81.28%	21,010	45.72%
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%	92,399.70	85,640.00	6,759.70	107.89%	152,221	60.7%
6142 · Aflac Insurance	-18.03	0.00	-18.03	100.0%	-4,183.43	0.00	-4,183.43	100.0%	0	100.0%
6150 · Employee Life Insurance	-951.97	346.00	-1,297.97	-275.14%	7,249.14	2,409.00	4,840.14	300.92%	4,295	168.78%
6155 · Retirement Plan	6,629.05	6,704.00	-74.95	98.88%	53,595.26	47,406.00	6,189.26	113.06%	84,136	63.7%
6170 · Vacation Expense	-5,188.79	0.00	-5,188.79	100.0%	-23,138.94	0.00	-23,138.94	100.0%	0	100.0%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date December 31, 2025

7-mo. (58.33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jan. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
Total 6000.1 · Personnel Costs	270,311.06	272,156.00	-1,844.94	99.32%	1,860,045.65	1,895,660.00	-35,614.35	98.12%	3,385,872	54.94%
6210 · Phone Expense	5,042.25	4,046.00	996.25	124.62%	31,317.90	31,808.00	-490.10	98.46%	84,835	36.92%
6220 · Electricity Expense	1,083.13	1,286.00	-202.87	84.23%	8,882.38	10,477.00	-1,594.62	84.78%	41,000	21.66%
6221 · Disposal Expense	191.70	198.00	-6.30	96.82%	1,341.90	1,586.00	-244.10	84.61%	3,000	44.73%
6223 · Janitorial Expense	0.00	710.00	-710.00	0.0%	5,412.00	4,970.00	442.00	108.89%	8,520	63.52%
6224 · Security (Alarm) Expense	103.16	611.00	-507.84	16.88%	722.16	1,753.00	-1,030.84	41.2%	2,811	25.69%
6230 · Insurance Expense	4,470.52	2,824.00	1,646.52	158.31%	13,474.40	24,380.00	-10,905.60	55.27%	40,000	33.69%
6240 · Water Expense	274.74	50.00	224.74	549.48%	1,361.86	350.00	1,011.86	389.1%	600	226.98%
6250 · Tax/Licenses/Filing Fees	1,749.93	1,723.00	26.93	101.56%	3,674.18	4,082.00	-407.82	90.01%	4,700	78.17%
6300 · Postage	57.61	215.00	-157.39	26.8%	198.41	1,281.00	-1,082.59	15.49%	2,800	7.09%
6301 · Postage Freight Shipping	0.00	250.00	-250.00	0.0%	1,500.00	4,469.00	-2,969.00	33.57%	6,000	25.0%
6302 · Postage UPS	0.00	28.00	-28.00	0.0%	145.29	918.00	-772.71	15.83%	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	0.00	36.00	-36.00	0.0%	540.89	593.00	-52.11	91.21%	1,712	31.59%
6305 · Shipping & Handling	25.21	0.00	25.21	100.0%	2,762.71	1,470.00	1,292.71	187.94%	1,570	
6310 · Office Supplies Expense	1,175.65	886.00	289.65	132.69%	1,432.90	9,100.00	-7,667.10	15.75%	22,650	6.33%
6330 · Maint & Repairs Equipment	0.00	0.00	0.00	0.0%	1,555.00	210.00	1,345.00	740.48%	500	311.0%
6331 · Maintenance & Repairs Building	428.94	1,385.00	-956.06	30.97%	13,348.40	6,595.00	6,753.40	202.4%	20,000	66.74%
6340 · Equipment Rental Expense	3,009.70	2,913.00	96.70	103.32%	57,359.86	55,608.00	1,751.86	103.15%	315,693	18.17%
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	3,372.03	3,200.00	172.03	105.38%	25,628.21	27,001.00	-1,372.79	94.92%	43,200	59.32%
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 - Other	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	3,372.03	3,200.00	172.03	105.38%	25,998.56	31,001.00	-5,002.44	83.86%	55,200	47.1%
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	17,926.29	1,309.00	16,617.29	1,369.46%	18,735.09	9,586.00	9,149.09	195.44%	50,940	36.78%
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	0.00	0.00	0.00	0.0%	318.57	0.00	318.57	100.0%	2,500	12.74%
6420 · Education/Prof. Materials	263.28	250.00	13.28	105.31%	397.23	3,401.00	-3,003.77	11.68%	9,908	4.01%
6430 · Awards & Gifts	0.00	78.00	-78.00	0.0%	3,693.37	3,589.00	104.37	102.91%	26,530	13.92%
6440 · Reprographics	0.00	657.00	-657.00	0.0%	8,061.58	9,956.00	-1,894.42	80.97%	23,200	34.75%
6450 · Facility Rental	0.00	0.00	0.00	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%	90,931.96	90,930.00	1.96	100.0%	155,883	58.33%
6600 · Conf., Seminars & Education Exp	0.00	250.00	-250.00	0.0%	6,800.00	13,930.00	-7,130.00	48.82%	18,300	37.16%
6610 · Dues & Subscriptions Expense	235.01	103.00	132.01	228.17%	1,842.07	941.00	901.07	195.76%	4,000	46.05%
6700 · Speaker Fees	-100.00	0.00	-100.00	100.0%	1,400.00	5,200.00	-3,800.00	26.92%	57,800	2.42%
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	-557.00	0.00	-557.00	100.0%	10,152.50	0.00	10,152.50	100.0%	10,000	101.53%
6730 · Scholarships	0.00	350.00	-350.00	0.0%	6,900.00	5,000.00	1,900.00	138.0%	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	0.00	0.00	0.00	0.0%	1,928.51	2,000.00	-71.49	96.43%	2,000	96.43%
6800 · Travel Expense	25,613.30	15,726.00	9,887.30	162.87%	98,448.29	113,925.00	-15,476.71	86.42%	263,887	37.31%
6810 · Meals Expense	2,073.79	2,853.00	-779.21	72.69%	18,700.07	34,108.94	-15,408.87	54.83%	93,998	19.89%
6820 · Conference Music Show Expense	0.00	7,000.00	-7,000.00	0.0%	0.00	7,000.00	-7,000.00	0.0%	10,000	0.0%
6840 · Food Catering Service	31,985.35	3,694.00	28,291.35	865.87%	278,026.59	270,711.00	7,315.59	102.7%	658,272	42.24%
6850 · Lodging Expense	3,591.44	6,265.00	-2,673.56	57.33%	213,750.41	243,767.00	-30,016.59	87.69%	448,207	47.69%
6900 · Legal Expense	2,343.00	2,249.00	94.00	104.18%	41,787.40	15,743.00	26,044.40	265.44%	26,988	154.84%
6910 · Accounting Expense	17,258.34	17,258.00	0.34	100.0%	143,408.38	153,806.00	-10,397.62	93.24%	240,100	59.73%
6920 · Bank Charges	298.42	374.00	-75.58	79.79%	3,024.48	4,092.00	-1,067.52	73.91%	6,460	46.82%
6921 · Merchant CC Charges & Fees	23,609.98	13,406.00	10,203.98	176.12%	62,205.09	50,993.00	11,212.09	121.99%	102,734	60.55%
6950 · Other-Services	1,171.00	206,496.00	-205,325.00	0.57%	253,129.49	336,681.00	-83,551.51	75.18%	822,369	30.78%
6960 · Consultants	0.00	0.00	0.00	0.0%	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

7-mo. (58.33%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Jan. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	Annual Budget
7000 · Advertising/Marketing Expense	0.00	0.00	0.00	0.0%	435.77	3,500.00	-3,064.23	12.45%	28,000	1.56%
7500 · Interest Expense (mortgage)	7,932.84	7,916.00	16.84	100.21%	56,493.21	55,937.00	556.21	100.99%	95,142	59.38%
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	40.00	-40.00	0.0%	0.00	786.00	-786.00	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	437,930.95	591,781.00	-153,850.05	74.0%	3,378,688.38	3,543,758.94	-165,070.56	95.34%	7,220,176	46.8%
Net Income	487,164.29	338,227.00	148,937.29	144.04%	-227,560.98	102,477.06	-330,038.04	-222.06%	-251,455	90.5%
4999 · Carryforward					251,455				251,455	
Net Income w/o Carryforward					23,894				0	

California Association for Bilingual Education

All Combined AR Aging Summary

As of 01/31/2026

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Acalanes Union HS District	4,360.00	0.00	0.00	0.00	4,360.00
Adelante Charter School	4,170.00	0.00	0.00	0.00	4,170.00
Adelanto School District	7,365.00	0.00	0.00	0.00	7,365.00
Anaheim Elementray School District	1,875.00	0.00	0.00	0.00	1,875.00
Azusa Unified School District	5,000.00	0.00	0.00	0.00	5,000.00
Bakersfield City School District (c)	20,115.00	0.00	1,015.00	0.00	21,130.00
Bay Area Community Resource BARC	1,000.00	0.00	0.00	0.00	1,000.00
Berkeley Unified School District	0.00	0.00	0.00	150.00	150.00
Cabrillo Unified School District	3,750.00	0.00	0.00	0.00	3,750.00
California Department of Education.	4,999.50	0.00	0.00	0.00	4,999.50
Calistoga Joint Unified School District	16,745.00	0.00	0.00	0.00	16,745.00
Carmel Unified School District	7,720.00	0.00	0.00	0.00	7,720.00
Chaffey Joint Union High SD	8,980.00	0.00	0.00	0.00	8,980.00
Colton Joint Unified (c)	15,000.00	0.00	0.00	0.00	15,000.00
Compton Unified School District	10,000.00	0.00	0.00	940.00	10,940.00
Corona-Norco Unified SD	2,825.00	0.00	0.00	350.00	3,175.00
Covina Valley Unified School District	9,785.00	0.00	0.00	0.00	9,785.00
Cutler-Orosi Joint USD	10,000.00	0.00	0.00	0.00	10,000.00
Davis Joint Unified School District	3,860.00	0.00	0.00	0.00	3,860.00
Dixon Unified School District	250.00	0.00	0.00	0.00	250.00
Earlimart Elementary SD	1,575.00	0.00	0.00	0.00	1,575.00
Education Office-Spanish Embassy	0.00	0.00	2,500.00	0.00	2,500.00
FCSS/ECE	0.00	8,743.32	7,750.36	6,627.09	23,120.77
Fresno County Superintendent of Schools	27,450.00	0.00	0.00	27,450.00	54,900.00
Hacienda La Puente Unified School Distric	0.00	0.00	0.00	1,460.00	1,460.00
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
Hesperia Unified School District	965.00	0.00	0.00	0.00	965.00
HPLE INC	20,000.00	0.00	0.00	0.00	20,000.00
Huntington Beach City School District	0.00	0.00	0.00	3,562.50	3,562.50
Joe Serna Jr. Charter School	5,000.00	0.00	0.00	0.00	5,000.00
Kern County Superintendent of Schools	375.00	2,745.00	0.00	0.00	3,120.00
Kern County Supt.of Schools	375.00	0.00	0.00	0.00	375.00
Kern High School District	9,660.00	0.00	0.00	0.00	9,660.00
Kings Co Office of Education	11,180.00	0.00	0.00	0.00	11,180.00
La Honda-Pescadero USD	7,990.00	0.00	0.00	0.00	7,990.00
Lakeport Unified School District	3,915.00	0.00	0.00	0.00	3,915.00
Lompoc USD	1,830.00	0.00	0.00	0.00	1,830.00
Los Angeles County Office of Education	0.00	0.00	0.00	2,000.00	2,000.00
Monterey Peninsula Unified SD	3,000.00	0.00	0.00	0.00	3,000.00
Morgan Hill Unified School District	1,485.00	10,000.00	0.00	18,000.00	29,485.00
Mountain View Elementary School	0.00	0.00	0.00	2,500.00	2,500.00
New Haven Unified School District	13,725.00	0.00	0.00	0.00	13,725.00
Oak Grove School District	2,945.00	0.00	0.00	0.00	2,945.00
Oak Park Unified School District	0.00	0.00	4,430.00	0.00	4,430.00
Oxnard School District	16,935.00	0.00	1,220.00	0.00	18,155.00
Paso Robles Joint Unified	0.00	0.00	0.00	995.00	995.00
Perris School District	2,025.00	0.00	0.00	0.00	2,025.00
Redwood City School District	2,895.00	0.00	0.00	0.00	2,895.00
Rialto Unified School District	14,000.00	0.00	0.00	14,625.00	28,625.00
Rio Elementary School Dist.	0.00	3,750.00	0.00	0.00	3,750.00
Riverside Unified School District	570.00	0.00	9,255.00	0.00	9,825.00

California Association for Bilingual Education

All Combined AR Aging Summary

As of 01/31/2026

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Salinas Union High School District	2,770.00	0.00	0.00	0.00	2,770.00
San Bernardino City Unified SD	10,615.00	0.00	0.00	0.00	10,615.00
San Francisco USD.	375.00	0.00	0.00	0.00	375.00
San Jacinto USD	3,000.00	0.00	0.00	0.00	3,000.00
San Joaquin County Office of Education (c	3,150.00	0.00	0.00	0.00	3,150.00
San Lorenzo Unified School District	10,615.00	0.00	0.00	0.00	10,615.00
San Luis Coastal Unified	6,170.00	0.00	0.00	0.00	6,170.00
San Mateo- Foster City School District	25,000.00	0.00	0.00	0.00	25,000.00
Santa Barbara Unified SD	7,125.00	0.00	0.00	0.00	7,125.00
Santa Clara County Office of Education (c	750.00	750.00	0.00	0.00	1,500.00
* Santa Cruz County Office Of Education	965.00	0.00	0.00	0.00	965.00
Santa Maria-Bonita School District	750.00	0.00	0.00	0.00	750.00
Santa Rosa City Schools	1,930.00	0.00	0.00	0.00	1,930.00
Shelton School District No. 309	0.00	0.00	0.00	1,470.00	1,470.00
South Bay Union School District	6,860.00	915.00	0.00	0.00	7,775.00
Stockton USD	11,065.00	0.00	0.00	0.00	11,065.00
The Kemper Foundation	5,200.00	0.00	0.00	0.00	5,200.00
Turlock Unified School District	4,660.00	0.00	0.00	0.00	4,660.00
TwinRivers Unified School District	3,150.00	0.00	0.00	0.00	3,150.00
US Treasury	46,868.09	49,247.42	0.00	-3,228.21	92,887.30
Val Verde Unified School District (c)	10,000.00	0.00	0.00	0.00	10,000.00
Various	0.00	0.00	0.00	-30,000.00	-30,000.00
Vasco Electronics LLC	0.00	1,065.00	0.00	0.00	1,065.00
Visalia USD	10,000.00	0.00	0.00	0.00	10,000.00
Willows Unified School District	375.00	0.00	0.00	0.00	375.00
Woodland Joint Unified School District	16,292.00	195.00	0.00	0.00	16,487.00
Write Brain World	10,000.00	0.00	0.00	0.00	10,000.00
TOTAL	484,294.59	77,410.74	26,170.36	47,866.38	635,742.07

* 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 01/31/2026

<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 Feb.	
Ameritas Life Ins.	6130	01	1,941.48	Dental/Vision Insurance - 2026 Feb.	
Arthur J Gallagher - (Travel Ins.	6230	01	830.07	Cyber Liab. Ins.	03/24/2025- 3/23/2026
Arthur J Gallagher - (D & O)	6230	01	7,356.67	D&O	12/01/2025- 11/30/2026
Arthur J Gallagher - (Int'l Pkg)	6230	01	917.67	International Package	06/01/2025-06/01/2026
Philadelphia Insurance	6230	01	3,616.67	NP Package & Umbrella	12/01/2025- 11/30/2026
AmTrust	6120	01	1,985.83	Workers' Comp	12/01/2025- 11/30/2026
ERS Security Alarm System	6224	01	105.67	Alarm - Acct #882517	1/01/2026-3/31/2026
ERS Security Alarm System	6224	01	100.67	Alarm - Acct #XR1516	1/01/2026-3/31/2026
Pitney Bowes	6340	01	890.39	Postage machine lease	01/20/2026 - 04/19/2026
Dewey Pest Control	6331	01	275.00	Acct #1363090 - 412.50	1/01/2026-3/31/2026
WASC	6610	01	466.67	Accreditation Fee	08/21/2025-08/21/2026
Kintone	6352	01	997.50	10 user licenses	09/01/2025-08/31/2026
PalmIQ Inc.	6352	01	2,618.75	Hosted Cloud Storage	12/18/2025-06/18/2026
Intuit	6352	01	649.75	QBs	05/01/2025-5/1/2026
Shoflo	6352	01	737.50	Team Calendar	04/29/2025 - 04/28-2026
Sub-Total			<u>43,615.86</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 Conferen	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 202,350.24

Grand Total 245,966.10

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California Association for Bilingual Education

Government - Grant Receivable

As of 01/31/2026

Acct. #	Date	B/G Balance	<u>Additions</u>		<u>Paid</u>			Adj.	01/31/2026	
			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
1208	1/31/2026	49,247.42	46,868.09							96,115.51
									Total	<u><u>96,115.51</u></u>

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California Association for Bilingual Education

Inventory

As of 01/31/2026

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
1300	1/31/2026	25,347			25,347

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California Association for Bilingual Education

Fixed Assets Schedule
As of 01/31/2026

	<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>	<u>01/31/2026</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)	(78,394.68)	(1,104,999.15)
1720 Building Improvement - Walnut					214,922.20
Accumulate Depreciation - Walnut Bldg Improv.	(21,492)	(21,492)	(21,492)	(12,537.28)	(145,565.23)
Walnut Building: Net					2,324,130.00
Property & Equipment, Net					\$ 2,833,274.00

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California Association for Bilingual Education

Current Accounts Payable

As of 01/31/2026

Name	1 - 30	31 - 60	61 - 90	> 90	01/31/2026
Ameritas Life Ins Corp Group -01	0.00	0.00	0.00	0.00	1,941.48
At&T Mobility/ AT&T*	319.76	0.00	0.00	0.00	319.76
BMO Bank National Association	16,033.74	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AA #2847	1,864.79	0.00	0.00	0.00	1,864.79
BoW BankCard Center - AM #3696_9652_3509	9,558.15	0.00	0.00	0.00	9,558.15
BoW BankCard Center - DC -#3654	2,359.20	0.00	0.00	0.00	2,359.20
BoW BankCard Center - DL #2514	1,708.33	0.00	0.00	0.00	1,708.33
BoW BankCard Center - EE -#2284	4,661.78	0.00	0.00	0.00	4,661.78
BoW BankCard Center - EL #4510, 0386	1,693.93	0.00	0.00	0.00	1,693.93
BoW BankCard Center - GP -#5083	36.65	0.00	0.00	0.00	36.65
BoW BankCard Center - JJ -#3688_6195	1,140.96	0.00	0.00	0.00	1,140.96
BoW BankCard Center - LD #5109	347.63	0.00	0.00	0.00	347.63
BoW BankCard Center - MV #38_#7734_#2039_	697.12	0.00	0.00	0.00	697.12
BoW BankCard Center - NN #2555_#0108	443.80	0.00	0.00	0.00	443.80
BoW BankCard Center - NR #3720	2,782.68	0.00	0.00	0.00	2,782.68
BoW BankCard Center -RF #0119-9771	2,552.68	0.00	0.00	0.00	2,552.68
BoW_BMO BankCard Center - EO -#4319 6342	454.46	0.00	0.00	0.00	454.46
Chwilinski, Delma	163.62	0.00	0.00	0.00	163.62
Colonial Life	976.88	0.00	0.00	0.00	976.88
Diaz, Laura	1,312.74	0.00	0.00	0.00	1,312.74
Dolores Alcazar*	0.00	0.00	0.00	100.00	100.00
Duong, Annie BichLoan	1,269.05	0.00	0.00	0.00	1,269.05
Esmeralda Espericueta*	765.49	0.00	0.00	0.00	765.49
Find My Promos	3,350.51	0.00	0.00	0.00	3,350.51
Fredric Noriega	987.22	0.00	0.00	0.00	987.22
Frontier #010918-5	236.61	0.00	0.00	0.00	236.61
Frontier #120117-5	265.43	0.00	0.00	0.00	265.43
Gricelda Perez Villegas **	397.82	0.00	0.00	0.00	397.82
Jauregui, Joshua*	40.05	0.00	0.00	0.00	40.05
Kandid Graphics	350.00	0.00	350.00	2,026.78	2,726.78
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
Los Angeles County Tax Collector	1,749.93	0.00	0.00	0.00	1,749.93
Madison, Aida	150.13	0.00	0.00	0.00	150.13
Magdalena Cervantes*	0.00	0.00	0.00	50.00	50.00
Michelle Silva	465.21	0.00	0.00	0.00	465.21
Mitsubishi Electric US, Inc.	291.44	0.00	0.00	0.00	291.44
Murdoch Walrath & Holmes	10,670.71	0.00	0.00	0.00	10,670.71
Nathalie Longree-Guevara (v)	930.23	0.00	0.00	0.00	930.23
Oppenheimer Investigations Group LLP	2,343.00	0.00	0.00	0.00	2,343.00
Orozco, Elizabeth*	402.79	0.00	0.00	0.00	402.79
Reyes Lawn Services	150.00	0.00	0.00	0.00	150.00
Riverside Convention Center	29,100.00	0.00	0.00	0.00	29,100.00
Ruiz, Vanessa	151.92	0.00	0.00	0.00	151.92
The Variable Annuity Life Ins.Comp. *	9,880.36	0.00	0.00	0.00	9,880.36

California Association for Bilingual Education

Current Accounts Payable

As of 01/31/2026

Name	1 - 30	31 - 60	61 - 90	> 90	01/31/2026
ULINE	164.16	0.00	0.00	0.00	164.16
VOYA Financial **^	1,661.82	0.00	0.00	0.00	1,661.82
VRC (Vital Records Control)	250.43	0.00	0.00	0.00	250.43
Walnut Valley Water District (0937)	83.51	0.00	0.00	0.00	83.51
Walnut Valley Water District (7348)	71.56	0.00	0.00	0.00	71.56
Worldwide Express	79.59	0.00	0.00	0.00	79.59
YCC Consulting Services, LLC	17,258.34	0.00	0.00	0.00	17,258.34
TOTAL	132,837.61	90.65	350.00	2,176.78	137,396.52

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

01/31/2026

	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	1,741,459.90	16,033.74		9,045.65	6,988.09	1,732,414.25
Feb. '26						
Mar. '26						
Apr. '26						
May '26						
Jun. '26						
					Balance	1,732,414.25

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California Association for Bilingual Education

Accrued Vacation

As of 01/31/2026

	Vacation in Hours	01/31/2026 Amount
1 Adame, Tiffany	12.04	
2 Arce, Alejandra	89.32	
3 Carlos, Larrie	34.90	
4 Chwilinski, Delma	246.32	
5 Diaz Lopez, Laura	134.44	
6 Espinosa, Roxanna	142.32	
7 Flores, Rubi	206.38	
8 Fox, Sally (P/T)	99.19	
9 Franco, Adriana	119.08	
10 Gallegos, Irma	110.32	
11 Gonzalez, Andrea	118.32	
12 Jauregui, Joshua	154.32	
13 Lampkin, Edgar	219.42	
14 Larios-Horton, Maria	-	
15 Lizarraga, Denise	38.79	
16 Madison, Aida	82.32	
17 Miles (Nesrala), Laurie	96.32	
18 Navarette, Ruth	44.18	
19 Nunez, Eloisa	0.01	
20 Nunez, Natalie	145.40	
21 Orozco, Elizabeth	20.02	
22 Perez, Gricelda	174.32	
23 Ramirez, Karmina	52.32	
24 Rocha, Norma	149.61	
25 Ruiz, Vanessa	214.32	
26 Samaniego, Elizabeth	208.76	
27 Umeres, Karen	134.32	
28 Valencia, Maria	-	
29 Vidal, Martha	168.25	
30 Villa, Maria	120.32	
	3,335.63	
TOTAL		\$ 158,359.76
	Payroll Taxes @ 8.75%	\$ 13,856.48
	Total	\$ 172,216.24

- 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