

California Association for Bilingual Education

Financial Package - Preliminary

04/30/2026

Un-audited (subject to change)



Approved

5/26/2026

Date

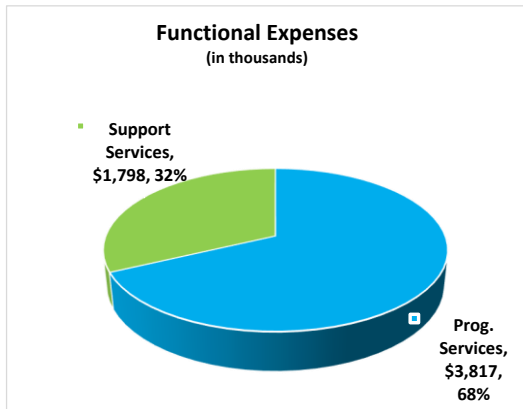
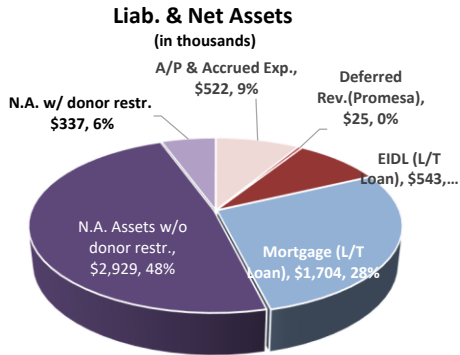
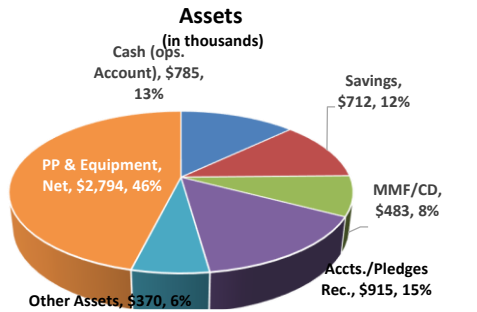
These financial statements are based on the transaction information provided to the Accountant. They have not been subjected to an audit, review, or compilation engagement, and no "assurance" (which is done annually for this organization by auditors) is provided on them.

Statement of Financial Positions - 04/30/2026			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$785	\$792	(\$8)
CD (BMO)	\$712	\$258	\$454
MMF/CD (MS)	\$483	\$715	(\$232)
Accts./Pledges Rec.	\$915	\$1,070	(\$155)
Other Assets	\$370	\$405	(\$35)
PP & Equipment, Net	\$2,794	\$2,950	(\$156)
Total Assets	\$6,060	\$6,190	(\$131)
Liab. & Net Assets			
A/P & Accrued Exp.	\$522	\$835	(\$313)
Deferred Revenue	\$25	\$132	(\$107)
EIDL (L/T Loan) & Lease Liabl.	\$543	\$455	\$87
Mortgage (L/T Loan)	\$1,704	\$1,813	(\$109)
Total Liabilities	\$2,794	\$3,236	(\$442)
Net Assets w/o donor restr.	\$2,929	\$2,506	\$424
Net Assets w/ donor restr.	\$337	\$449	(\$112)
Total Liab. & Net Assets	\$6,060	\$6,190	(\$131)
Current ratio = Current assets/Current liab.			
	\$1,980	/	\$522
			3.79
Days \$ on Hand=Current \$/Avg daily oper costs			
	\$1,980	/	\$28
			71

Statement of Activities - YTD through 04/30/2026						
	Unres-tricted	Res-tricted	Current Year Total	%	Prior Year Total	YOY Variance
Revenue						
Annual/Regional/MEDLI Conf.	\$3,555		\$3,555	64%	\$4,601	(\$1,046)
Program Income:						
Prof'l Learning Svcs.	\$1,183		\$1,183	21%	\$1,116	\$67
FACE/MLS/Plaza Com.	\$187		\$187	3%	\$188	(\$1)
Membership Dues	\$22		\$22	0%	\$29	(\$7)
Government Grant	\$544		\$544	10%	\$1,104	(\$560)
Grant Income	\$4		\$4	0%	\$24	(\$20)
Publication & Promo. Sales	\$15		\$15	0%	\$28	(\$13)
Interest Income	\$36		\$36	1%	\$32	\$5
Other Income	\$49		\$49	1%	\$41	\$9
In-kind Donations	\$0		\$0	0%	\$0	\$0
Net Assets Release f/ Restr.	\$209	(\$209)	\$0	0%	\$0	\$0
Total Revenue	\$5,805	(\$209)	\$5,596	100%	\$7,163	(\$1,567)
Expenses						
Programs						
Annual/Regional/MEDLI Conf.	\$1,890		\$1,890	34%	\$2,258	(\$368)
Prof'l Learning Svcs.	\$800		\$800	14%	\$1,366	(\$567)
FACE/MLS/Plaza	\$173		\$173	3%	\$511	(\$338)
Membership	\$0		\$0	0%	\$19	(\$19)
Fed. Grants	\$570		\$570	10%	\$494	\$76
Publication & Promo costs	\$20		\$20	0%	\$38	(\$18)
Advocacy	\$96		\$96	2%	\$167	(\$70)
Sobrato	\$209		\$209	4%	\$280	(\$72)
Cintli	\$30		\$30	1%	\$0	\$30
Other Programs	\$30		\$30	1%	\$407	(\$377)
Support Servics *	\$1,798		\$1,798	32%	\$2,609	(\$812)
Total Expenses	\$5,615	\$0	\$5,615	100%	\$8,149	(\$2,534)
Change in Net Assets	\$190	(\$209)	(\$18)		(\$985)	\$967
Net Assets b/g of year	\$2,846	\$438	\$3,284		\$3,940	(\$656)
Net Assets End of year	\$3,036	\$229	\$3,266		\$2,955	\$311

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

Actual vs. Budget - YTD through 04/30/2026					
	Actual	Budget	Variance	Approved Budget FY-25-26	%
Revenue					
Membership	\$22	\$22	(\$0)	\$27	82%
Annual/Regional Conf. Fee:	\$3,250	\$3,211	\$39	\$3,305	98%
Sponsorships	\$312	\$311	\$1	\$316	99%
Books/Promotion Items	\$12	\$25	(\$13)	\$25	49%
Gov't Grant	\$544	\$613	(\$69)	\$777	70%
Private Grant Income	\$4	\$2	\$3	\$2	267%
Contract Income	\$1,371	\$1,622	(\$251)	\$2,496	55%
Interest Income	\$36	\$0	\$36	\$0	#DIV/0!
Other Income	\$45	\$0	\$45	\$41	110%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$5,596	\$5,806	(\$209)	\$6,989	80%
Cost of Goods Sold					
COGS - Promotional Items	\$19	\$20	(\$1)	\$20	96%
Total COGS	\$19	\$20	(\$1)	\$20	96%
Gross Profit	\$5,577	\$5,786	(\$209)	\$6,969	80%
Expense					
Personnel Costs	\$2,782	\$2,722	\$60	\$3,386	82%
Operating costs	\$482	\$504	(\$22)	\$563	86%
Office Furn./Hard&Softwar	\$39	\$44	(\$5)	\$55	71%
Direct Program Costs	\$1,358	\$1,618	(\$260)	\$1,891	72%
Consultants/Outside Svcs.	\$705	\$967	(\$262)	\$1,091	65%
Marketing & Promotionns	\$23	\$28	(\$5)	\$28	83%
Interest Expense	\$87	\$80	\$7	\$95	91%
Merchant CC Charges & Ba	\$120	\$103	\$17	\$109	110%
In-Kind Expenses	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$1	(\$1)	\$1	0%
Total Expense	\$5,595	\$6,066	(\$471)	\$7,220	77%
Surplus/(Loss) w/o Carryforw	(18)		\$262	(\$251)	7%
Carryforward	\$251	\$251	\$0	\$251	100%
Surplus/(Loss) w/ Carryforw	\$233	(\$29)	\$262	\$0	100%



Accts. Receivable (in thousands)			
	FY24-25	FY23-24	Variance
Bal/ as of 06/30	\$ 1,417	\$ 1,661	\$ (244)
Bal. as of 04/30/26	\$ 8	\$ 15	\$ 7
A/R Collected thru 04/03	\$ 1,409	\$ 1,646	\$ 237

Available Cash (in thousands)	
As of May 22, 2026	Amount
Cash Bal. BMO (chkg. acct.)	\$ 629
Cash Bal. BMO (savings. acct.)	\$ 428
MMF/CD (reserve) - MS	\$ 483
Total Cash Available *	\$ 1,540
Avg. daily spending rate	\$ 28
# of days cash on-hand w/o CD	55
# of days cash on-hand w/ CD	66
Current Line of Credit *	\$ 250
* Colateralized by a CD @ BMO	\$284

10-month actual & 2-month forecast					
	10 Mos. Actual	2 Mos. Frcst	12 Mos. Total	Approved Budget	Variance
Revenue	4,396	2,288	6,684	6,969	(285)
Expense	4,584	2,329	6,913	7,220	(307)
Net Operating Income	(188)	(42)	(230)	(251)	22
Carryforward from PY	251	-	251	251	0
Net Income	64	(42)	22	(0)	22

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

04/30/2026

Preliminary (Prior to audit)	Apr. 26	Apr. 25	26 vs 25 Variance
ASSETS			
Current Assets			
Cash	\$ 784,553	\$ 792,386	\$ (7,833)
Savings & Certificate of Deposits	712,030	257,541	454,489
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	483,488	715,384	(231,896)
Accounts Receivable	806,520	996,861	(190,341)
Grant Receivable	108,285	72,917	35,368
Pledges Receivable	-	-	-
Inventory	25,347	22,493	2,855
Prepaid expenses and other current assets	345,129	382,536	(37,407)
Total current assets	\$ 3,265,352	\$ 3,240,117	\$ 25,234
Property and equipment			
Land - Walnut	\$ 914,805	\$ 1,069,778	(154,973)
Building and improvements - Walnut	509,144	509,144	-
	3,574,694	3,574,694	-
Total Property and equipment	4,710,994	4,710,994	-
Less: accumulated depreciation	(1,916,691)	(1,760,808)	(155,883)
Property and equipment, net	2,794,303	2,950,187	(155,883)
Total assets	\$ 6,059,655	\$ 6,190,304	\$ (130,649)
			-2.1%
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 522,042	\$ 835,200	\$ (313,158)
Deferred Income	25,000	131,801	(106,801)
SBA - PPPL/Lease Liability	100,586	-	100,586
SBA - EIDL	442,192	455,469	(13,277)
Note payable (Mortgage)	1,704,159	1,813,214	(109,055)
Total liabilities	2,793,980	3,235,685	(441,705)
Net assets			
Unrestricted	2,709,833	2,505,600	204,232
Temporarily restricted	515,842	409,018	106,824
Permanently restricted	40,000	40,000	-
Total net assets	3,265,675	2,954,619	311,056
Total liabilities and net assets	\$ 6,059,655	\$ 6,190,304	\$ (130,649)

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California Association for Bilingual Education

Un-audited Statement of Activities (Interim)

Year-to-date through 04/30/2026

		Apr. 26	Apr. 25	2024 vs. 2023	
Preliminary (Prior to audit)		2026	2025	Variance	%
Revenues					
040 .. 4041	Conferences	\$3,602,642	\$4,701,071	(\$1,098,429)	-23%
4043	Grant Income	4,000	24,250	(20,250)	0%
4921	Government Grant	544,129	1,103,878	(559,749)	-51%
011 .. 4018	Membership Dues	22,734	29,917	(7,183)	-24%
4930	Program Income	1,370,926	1,236,615	134,311	100%
In-audited	Publication & Promotional Sales	15,262	30,330	(15,068)	-50%
4900	Interest Income	36,470	32,214	4,256	100%
4904	Unrealized Gain/(Loss)	-	(664)	664	100%
4992	In-kind Donations	-	-	-	0%
0920, 4990	Other Income	55	5,858	(5,803)	0%
Total revenue		5,596,218	7,163,469	(1,567,251)	-22%
Expenses					
68%	Program Services	3,816,654	6,290,917	(2,474,263)	-39%
32%	Support Services	1,797,985	1,857,881	(59,897)	-3%
Total Expenses		5,614,639	8,148,798	(2,534,160)	-31%
Change in unrestricted net assets		(18,421)	(985,329)	966,909	-98%
1 Change in net assets		(18,421)	(985,329)	966,904	-98%
Net assets at beginning of year		3,284,096	3,939,948	(655,852)	-17%
Net assets at end of year		3,265,675	2,954,619	311,056	11%

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Un-audited Statement of Cash Flows - (Preliminary)

As of 04/30/2026

	Amount
Cash flows from operating activities	
Change in net assets	(18,420.66)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	129,902.80
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	472,109.49
Grant receivable	30,364.76
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	482,781.92
Accounts payable and accrued expenses	(95,622.40)
Deferred revenue - Contracts	(173,867.98)
Net cash used in operating activities	827,247.93
Cash flows from financing activities	
Payment of note payable	(91,271.31)
SBA - EIDL	(11,031.71)
Net change in cash and cash equivalents	724,944.91
Cash and cash equivalents at beginning of year	1,255,125.49
Cash and cash equivalents at end of this period	<u>1,980,070.40</u>
Supplemental disclosures of cash flow information	
Cash paid during the year for: Interest payment on note payable	<u>86,964.38</u>

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date April 30, 2026

10-mo. (83.3%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Apr. '26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	3,695	2,233	1,462	165%	21,995	22,330	-335	98%	26,800	82%
Annual/Regional Conferences Fees	443,278	385,637	-4,976	115%	3,249,518	3,210,936	38,582	101%	3,305,448	98%
Sponsorships	0	0	0	0%	311,914	311,000	914	100%	316,000	99%
Books/Promotion Items	-1,257	0	-1,257	-100%	12,293	25,000	-12,707	100%	25,000	49%
Gov't Grant	60,311	52,913	7,398	114%	544,129	613,020	-68,891	89%	777,160	70%
Private Grant Income	0	0	0	0%	4,000	1,500	2,500	267%	1,500	267%
Contract Income	243,280	384,508	-141,228	63%	1,370,926	1,621,731	-250,805	85%	2,496,000	55%
Interest Income	7,667	0	7,667	100%	36,470	0	36,470	100%	0	100%
Other Income	0	0	0	0%	44,973	0	44,973	100%	40,813	110%
Total Income	756,974	825,291	-68,317	91.72%	5,596,218.02	5,805,517	-209,299	96%	6,988,721	80%
Cost of Goods Sold										
COGS - Promotional Items	0	0	0	0%	19,299	20,000	-701	96%	20,000	0%
Total COGS	0	0	0	0%	19,299	20,000	-701	96%	20,000	0%
Gross Profit	756,974	825,291	-68,317	92%	5,576,919	5,785,517	-208,598	96%	6,968,721	80%
Expense										
Personnel Costs	312,694	272,156	40,538	115%	2,781,649	2,722,128	59,521	102%	3,385,872	82%
Operating costs	14,628	17,273	-2,645	85%	481,733	503,708	-21,975	96%	563,091	86%
Office Furn./Hardware/ Software	3,209	6,795	-3,586	47%	39,144	44,135	-4,991	89%	55,200	71%
Direct Program Costs	29,852	46,463	-16,611	64%	1,358,137	1,617,859	-259,722	84%	1,891,390	72%
Consultants/Outside Services	115,945	49,440	66,505	235%	704,636	966,556	-261,920	73%	1,090,957	65%
Marketing & Promotions	0	500	-500	0%	23,324	28,000	-4,676	83%	28,000	83%
Interest Expense	7,559	7,841	-282	96%	86,964	79,535	7,429	109%	95,142	91%
Merchant CC Charges & Bank Fees	17,700	17,888	-188	99%	119,752	103,007	16,745	116%	109,194	110%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	164	-164	0%	0	950	-950	0%	1,330	0%
Total Expense	501,586	418,520	83,066	120%	5,595,339	6,065,878	-470,539	92%	7,220,176	77%
Net Income	255,388	406,771	-151,383	63%	-18,421	-280,361	-470,539	7%	0	#DIV/0!
4999 . Carryforward					251,455				251,455	
Net Income w/o Carryforward					233,034				0	