

California Association for Bilingual Education

Financial Package

08/31/2026

Interim Financials

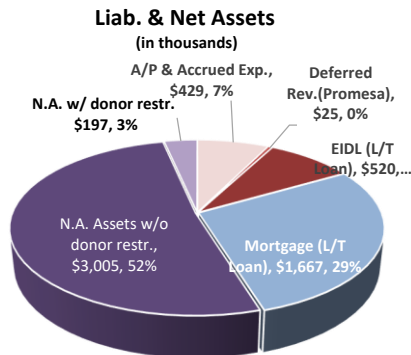
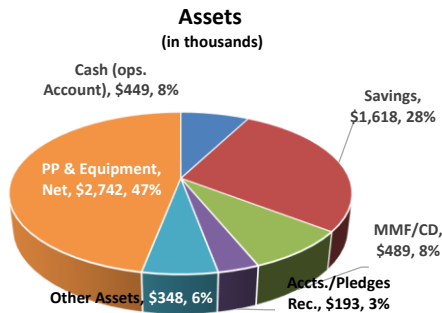
Approved

10/01/2026

Date

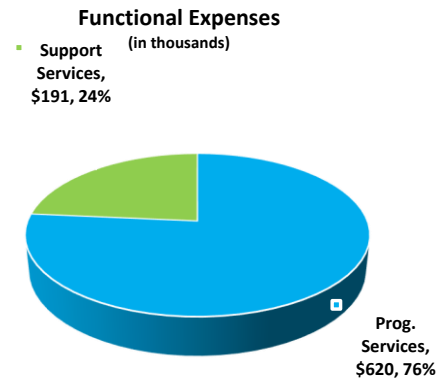
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Statement of Financial Positions - 08/31/2026			
	Current Year	Prior Year	YOY Variance
Assets			
Cash (ops. Account)	\$449	\$247	\$202
CD (BMO)	\$1,618	\$924	\$694
MMF/CD (MS)	\$489	\$472	\$18
Accts./Pledges Rec.	\$193	\$313	(\$120)
Other Assets	\$348	\$388	(\$40)
PP & Equipment, Net	\$2,742	\$2,898	(\$156)
Total Assets	\$5,840	\$5,243	\$597
Liab. & Net Assets			
A/P & Accrued Exp.	\$429	\$335	\$94
Deferred Revenue	\$25	\$0	\$25
EIDL (L/T Loan) & Lease Liabl.	\$520	\$451	\$69
Mortgage (L/T Loan)	\$1,667	\$1,778	(\$111)
Total Liabilities	\$2,641	\$2,564	\$77
Net Assets w/o donor restr.	\$3,005	\$2,241	\$764
Net Assets w/ donor restr.	\$197	\$438	(\$241)
Total Liab. & Net Assets	\$5,842	\$5,243	\$600
Current ratio = Current assets/Current liab.			
	\$2,557	/	\$429 5.96
Days \$ on Hand=Current \$/Avg daily oper costs			
	\$2,557	/	\$29 88



Statement of Activities - YTD through 08/31/2026						
	Unres-tricted	Res-tricted	Current Year Total	%	Prior Year Total	YOY Variance
Revenue						
Annual/Regional/MEDLI Conf.	\$10		\$10	2%	\$178	(\$168)
Program Income:						
Prof'l Learning Svcs.	\$20		\$20	4%	\$175	(\$155)
FACE/MLS/Plaza Com.	\$5		\$5	1%	\$11	(\$7)
Membership Dues	\$2		\$2	0%	\$3	(\$0)
Government Grant	\$107		\$107	20%	\$99	\$8
Grant Income	\$380		\$380	71%	\$4	\$376
Publication & Promo. Sales	\$1		\$1	0%	\$1	\$0
Interest Income	\$7		\$7	1%	\$7	\$0
Other Income	\$2		\$2	0%	\$29	(\$27)
In-kind Donations	\$0		\$0	0%	\$0	\$0
Net Assets Release f/ Restr.	\$0	\$0	\$0	0%	\$0	\$0
Total Revenue	\$533	\$0	\$533	100%	\$506	\$27
Expenses						5%
Programs						
Annual/Regional/MEDLI Conf.	\$134		\$134	17%	\$573	(\$438)
Prof'l Learning Svcs.	\$115		\$115	14%	\$121	(\$6)
FACE/MLS/Plaza	\$32		\$32	4%	\$42	(\$11)
Membership	\$0		\$0	0%	\$0	\$0
Fed. Grants	\$106		\$106	13%	\$123	(\$17)
Publication & Promo costs	\$0		\$0	0%	\$0	(\$0)
Advocacy	\$23		\$23	3%	\$11	\$12
Sobrato	\$53		\$53	7%	\$44	\$10
Cintli	\$0		\$0	0%	\$26	(\$26)
Other Programs	\$0		\$0	0%	(\$0)	\$0
Support Services *	\$348		\$348	43%	\$298	\$50
Total Expenses	\$811	\$0	\$811	100%	\$1,237	(\$426)
Change in Net Assets	(\$278)	\$0	(\$278)		(\$731)	\$453
Net Assets b/g of year	\$3,283	\$197	\$3,479		\$3,284	\$195
Net Assets End of year	\$3,005	\$197	\$3,201		\$2,554	\$648

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



Actual vs. Budget - YTD through 08/31/2026					
	Actual	Budget	Variance	Approved Budget FY-26-27	%
Revenue					
Membership	\$2	\$3	(\$0)	\$23	11%
Annual/Regional Conf. Fees	\$18	\$24	(\$6)	\$4,558	0%
Sponsorships	\$2	\$0	\$2	\$240	1%
Books/Promotion Items	\$0	\$0	\$0	\$25	0%
Gov't Grant	\$107	\$123	(\$16)	\$217	49%
Private Grant Income	\$380	\$379	\$1	\$379	100%
Contract Income	\$17	\$119	(\$102)	\$2,220	1%
Interest Income	\$7	\$4	\$3	\$0	#DIV/0!
Other Income	\$0	\$1	(\$1)	\$41	0%
In-Kind Contributions	\$0	\$0	\$0	\$0	0%
Total Revenue	\$533	\$654	(\$121)	\$7,701	7%
Cost of Goods Sold					
COGS - Promotional Items	\$0	\$0	\$0	\$20	0%
Total COGS	\$0	\$0	\$0	\$20	0%
Gross Profit	\$533	\$654	(\$121)	\$7,681	7%
Expense					
Personnel Costs	\$556	\$669	(\$112)	\$3,743	15%
Operating costs	\$30	\$40	(\$10)	\$577	5%
Office Furn./Hard&Softwar	\$10	\$11	(\$1)	\$73	13%
Direct Program Costs	\$74	\$79	(\$5)	\$1,875	4%
Consultants/Outside Svcs.	\$136	\$175	(\$40)	\$1,021	13%
Marketing & Promotionns	\$0	\$1	(\$1)	\$17	0%
Interest Expense	\$0	\$0	\$0	\$94	0%
Merchant CC Charges & Ba	\$5	\$2	\$3	\$107	5%
In-Kind Expenses	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$1	0%
Total Expense	\$811	\$977	(\$166)	\$7,505	11%
Surplus/(Loss) w/o Carryforw	(278)	(323)	\$45	\$176	-158%
Carryforward	\$10	\$10	\$0	\$10	100%
Surplus/(Loss) w/ Carryforw	(\$268)	(\$313)	\$45	\$186	100%

Accts. Receivable (in thousands)			
	FY25-26	FY24-25	Variance
Bal/ as of 06/30/26	\$ 664	\$ 1,417	\$ (753)
Bal. as of 09/28/2026	\$ 66	\$ 1	\$ (65)
A/R Collected thru 9/28/26	\$ 599	\$ 1,416	\$ 817

Available Cash (in thousands)	
As of Sept. 28, 2026	Amount
Cash Bal. BMO (chkg. acct.)	\$ 152
Cash Bal. BMO (savings. acct.)	\$ 1,335
MMF/CD (reserve) - MS	\$ 489
Total Cash Available *	\$ 1,976
Avg. daily spending rate	\$ 29
# of days cash on-hand w/o CD	68
# of days cash on-hand w/ CD	78
Current Line of Credit *	\$ 250
* Colateralized by a CD @ BMO	\$286

2-mo. actual & 10-month forecast					
	2-Mo. Actual	10-Mo. Frcst	12 Mos. Total	Approved Budget	Variance
Revenue	533	7,181	7,714	7,705	9
Expense	811	6,602	7,413	7,505	(92)
Net Operating Income	(278)	579	301	200	101
Carryforward from PY	10		10	10	-
Net Income	(268)	579	311	210	101

California Association for Bilingual Education

Un-audited Statement of Financial Position - Interim

08/31/2026

Interim	August '26	August '25	26 vs 27 Variance
ASSETS			
Current Assets			
Cash	\$ 449,061	\$ 247,438	\$ 201,623
Savings & Certificate of Deposits	1,618,350	923,975	694,375
Investments (Endowment)	-	-	-
Investment - (MMF, Savings, and CDs)	489,303	471,749	17,554
Accounts Receivable	85,804	218,853	(133,049)
Grant Receivable	107,065	94,365	12,700
Pledges Receivable	-	-	-
Inventory	26,643	25,347	1,296
Prepaid expenses and other current assets	321,014	362,789	(41,776)
Total current assets	\$ 3,097,239	\$ 2,344,516	\$ 752,723
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	(1,968,652)	(1,812,769)	(155,883)
Property and equipment, net	2,742,342	2,898,225	(155,883)
Total assets	\$ 5,839,581	\$ 5,242,742	\$ 596,839
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accrued expenses	\$ 429,227	\$ 334,864	\$ 94,364
Unearned income - PDS	25,000	25,000	-
Deferred Income	-	-	-
SBA - PPPL/Lease Liability	82,039	100,586	(18,547)
SBA - EIDL	437,674	451,038	(13,364)
Note payable (Mortgage)	1,666,935	1,777,737	(110,802)
Total liabilities	2,640,875	2,689,224	(48,349)
Net assets			
Unrestricted	2,645,526	2,071,159	574,368
Temporarily restricted	515,842	442,359	73,483
Permanently restricted	40,000	40,000	-
Total net assets	3,201,368	2,553,518	647,851
Total liabilities and net assets	\$ 5,842,243	\$ 5,242,742	\$ 599,502

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Un-audited Statement of Activities (Interim)

Year-to-date through 08/31/2026

		August '26	August '25	2024 vs. 2023	
Interim		2026	2025	Variance	%
Revenues					
40 .. 4041	Conferences	\$18,915	\$210,686	(\$191,771)	-91%
4043	Grant Income	379,700	4,000	375,700	0%
4921	Government Grant	107,065	98,754	8,311	8%
11 .. 4018	Membership Dues	2,481	2,991	(509)	-17%
4930	Program Income	16,927	182,159	(165,233)	100%
In-audited	Publication & Promotional Sales	929	1,025	(96)	-9%
4900	Interest Income	7,057	6,677	381	100%
4904	Unrealized Gain/(Loss)	-	-	-	100%
4992	In-kind Donations	-	-	-	0%
1920, 4990	Other Income	-	-	-	0%
Total revenue		533,075	506,292	26,783	5%
Expenses					
76%	Program Services	619,972	1,085,520	(465,548)	-43%
24%	Support Services	191,099	151,350	39,749	26%
Total Expenses		811,071	1,236,870	(425,798)	-34%
Change in unrestricted net assets		(277,996)	(730,578)	452,582	-62%
1 Change in net assets		(277,996)	(730,578)	452,577	-62%
Net assets at beginning of year		3,479,365	3,284,096	195,269	6%
Net assets at end of year		3,201,368	2,553,518	647,851	25%

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California Association for Bilingual Education

Un-audited Statement of Cash Flows - (Preliminary)

As of 08/31/2026

	Amount
Cash flows from operating activities	
Change in net assets	(277,996.39)
Adjustments to reconcile change in net assets to net cash	
Provided by (used in) operating activities	
Depreciation	25,980.56
Transfer from CD to Investments	-
Change in operating assets and liabilities	
Accounts/Contracts receivable	513,737.59
Grant receivable	(45,871.69)
Pledges Receivable	-
Inventory	-
Prepaid expenses and other current assets	6,344.53
Accounts payable and accrued expenses	(17,298.48)
Deferred revenue - Contracts	-
Net cash used in operating activities	204,896.12
Cash flows from financing activities	
Payment of note payable	(18,577.50)
Lease Liabilities	-
SBA - EIDL	(2,247.62)
Net change in cash and cash equivalents	184,071.00
Cash and cash equivalents at beginning of year	2,375,304.37
Cash and cash equivalents at end of this period	<u>2,559,375.37</u>

Supplemental disclosures of cash flow information

Cash paid during the year for: Interest payment on note payable 15,514.36

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California Association for Bilingual Education
Actual vs. Budget
For year-to-date Aug. 31, 2026

2-mo. (16.7%) of the fiscal year presented

Summary by Total Category

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Aug. '26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget	% of Annual Budget
Income										
Membership	635	1,530	-895	42%	2,411	2,852	-441	85%	22,590	11%
Annual/Regional Conferences Fees	2,516	2,951	-795	85%	18,114	24,016	-5,902	75%	4,558,075	0%
Sponsorships	0	0	0	0%	1,800	0	1,800	100%	239,500	1%
Books/Promotion Items	0	0	0	-100%	0	0	0	100%	25,000	0%
Gov't Grant	59,976	71,374	-11,398	84%	107,065	123,339	-16,274	87%	216,865	49%
Private Grant Income	377,000	1,500	375,500	0%	379,700	379,000	700	100%	379,000	100%
Contract Income	16,927	73,063	-56,136	23%	16,927	119,314	-102,387	14%	2,219,500	1%
Interest Income	3,671	2,000	1,671	100%	7,057	4,000	3,057	100%	24,100	100%
Other Income	0	1,416	-1,416	0%	0	1,416	-1,416	100%	40,813	0%
Total Income	460,725	153,834	306,891	299.49%	533,074.88	653,937	-120,862	82%	7,725,442	7%
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	460,725	153,834	306,891	299%	533,075	653,937	-120,862	82%	7,705,442	7%
Expense										
Personnel Costs	259,330	334,317	-74,987	78%	556,341	668,633	-112,292	83%	3,742,680	15%
Operating costs	12,272	25,475	-13,203	48%	30,484	40,079	-9,595	76%	576,658	5%
Office Furn./Hardware/ Software	5,457	5,737	-280	95%	9,627	10,627	-1,000	91%	72,645	13%
Direct Program Costs	36,701	26,997	9,704	136%	74,126	78,860	-4,734	94%	1,874,817	4%
Consultants/Outside Services	83,813	99,730	-15,917	84%	135,505	175,421	-39,916	77%	1,020,882	13%
Marketing & Promotions	0	500	-500	0%	0	500	-500	0%	17,000	0%
Interest Expense	0	0	0	#DIV/0!	0	0	0	#DIV/0!	93,500	0%
Merchant CC Charges & Bank Fees	18,965	19,277	-312	98%	4,989	2,478	2,511	201%	106,800	5%
In-Kind Expenses	0	0	0	0%	0	0	0	0%	0	0%
Other Costs	0	0	0	#DIV/0!	0	0	0	#DIV/0!	500	0%
Total Expense	416,538	512,033	-95,495	81%	811,071	976,598	-165,527	83%	7,505,482	11%
Net Income	44,187	-358,199	402,386	-12%	-277,996	-322,661	-165,527	86%	0	#DIV/0!
4999 . Carryforward					10,000				10,000	
Net Income w/o Carryforward					-267,996				209,960	

California Association for Bilingual Education

Actual vs. Budget

For year-to-date Aug. 31, 2026

2-mo. (16.7%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Aug. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Income										
4011 · Membership-Teacher	395.00	495.00	-100.00	79.8%	1,316.40	1,475.00	-158.60	89.25%	14,750	8.92%
4012 · Membership Paraprofessional	0.00	105.00	-105.00	0.0%	0.00	114.00	-114.00	0.0%	300	0.0%
4013 · Membership Parent/Community	175.00	0.00	175.00	100.0%	280.00	0.00	280.00	100.0%	1,400	20.0%
4014 · Membership Student	0.00	0.00	0.00	0.0%	0.00	43.00	-43.00	0.0%	110	0.0%
4016 · Membership-Inst/Org/Commercial	0.00	750.00	-750.00	0.0%	750.00	750.00	0.00	100.0%	4,500	16.67%
4017 · Membership Administrator	65.00	180.00	-115.00	36.11%	65.00	470.00	-405.00	13.83%	1,400	4.64%
4018 · Membership Retired Teacher	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	130	0.0%
4019 · 2 Day Institute fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	50,000	0.0%
4020 · Fees Registration	1,545.00	2,895.00	-1,350.00	53.37%	9,615.00	15,790.00	-6,175.00	60.89%	4,110,650	0.23%
4021 · Fees-Exhibitors	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	173,500	0.0%
4022 · Fees-Career Fair	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	7,500	0.0%
4023 · Fees-Meals	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0.0%
4024 · Presenter Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	65,625	0.0%
4025 · Award Luncheon	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	50,000	0.0%
4026 · Seal of Excellence Banquets	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	60,000	0.0%
4027 · Admin. Leadership Symposium	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000	0.0%
4029 · Shipping Cost/Processing Fees	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,000	0.0%
4030 · Publications / Books/Royalties	929.14	0.00	929.14	100.0%	929.14	0.00	929.14	100.0%	2,000	46.46%
4031 · Promotional Items	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	25,000	0.0%
4040 · Sponsors	0.00	0.00	0.00	0.0%	1,800.00	0.00	1,800.00	100.0%	239,500	0.75%
4041 · Other Contributions	0.00	0.00	0.00	0.0%	7,500.00	7,500.00	0.00	100.0%	7,500	100.0%
4042 · Other-Advertising	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,000	0.0%
4043 · Government Grant	59,976.10	71,374.00	-11,397.90	84.03%	107,065.40	123,339.00	-16,273.60	86.81%	216,865	49.37%
4044 · Ticket Sales	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0.0%
4045 · Other School Visits	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	17,500	0.0%
4046 · Hotel Rebates	0.00	1,416.00	-1,416.00	0.0%	0.00	1,416.00	-1,416.00	0.0%	40,813	0.0%
4047 · Mailing Lists	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0.0%
4048 · Dues & Subscription Income	41.85	56.00	-14.15	74.73%	69.75	126.00	-56.25	55.36%	800	8.72%
4900 · Interest Income	3,670.84	2,000.00	1,670.84	183.54%	7,057.27	4,000.00	3,057.27	176.43%	24,100	29.28%
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	377,000.00	1,500.00	375,500.00	25,133.33%	379,700.00	379,000.00	700.00	100.19%	379,000	100.18%
4930 · Contract Income	16,926.92	73,063.00	-56,136	23.17%	16,926.92	119,314.00	-102,387.08	14.19%	2,197,500	0.77%
4931 · Translation Services Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	22,000	0.0%
4999 · Carryforward	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0.0%
Total Income	460,724.85	153,834.00	306,890.85	299.5%	533,074.88	653,937.00	-120,862.12	81.52%	7,725,442	6.9%
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	460,724.85	153,834.00	306,890.85	299.5%	533,074.88	653,937.00	-120,862.12	81.52%	7,705,442	6.92%
6000.1 · Personnel Costs										
6000 · Payroll Expenses	221,654.89	282,241.00	-60,586.11	78.53%	454,029.0	564,482.00	-110,452.97	80.43%	3,047,607	14.9%
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%	77,254	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	16,428.93	21,591.50	-5,162.57	76.09%	33,845.46	43,183.00	-9,337.54	78.38%	241,210	14.03%
6120 · Workers Comp	2,335.08	3,104.00	-768.92	75.23%	4,670.17	6,208.00	-1,537.83	75.23%	34,684	13.46%
6130 · Dental Insurance	751.10	2,134.50	-1,383.40	35.19%	1,848.59	4,268.00	-2,419.41	43.31%	23,679	7.81%
6140 · Medical Insurance	11,712.34	16,591.00	-4,878.66	70.6%	28,346.83	33,182.00	-4,835.17	85.43%	184,018	15.4%
6142 · Aflac Insurance	-769.78	0.00	-769.78	100.0%	-868.71	0.00	-868.71	100.0%	0	100.0%
6150 · Employee Life Insurance	1,535.71	424.00	1,111.71	362.2%	3,448.49	848.00	2,600.49	406.66%	4,728	72.94%
6155 · Retirement Plan	7,235.55	8,231.00	-995.45	87.91%	14,374.21	16,462.00	-2,087.79	87.32%	91,295	15.74%
6170 · Vacation Expense	-1,554.20	0.00	-1,554.20	100.0%	16,647.19	0.00	16,647.19	100.0%	0	100.0%
Total 6000.1 · Personnel Costs	259,329.62	334,317.00	-74,987.38	77.57%	556,341.3	668,633.00	-112,291.74	83.21%	3,742,680	14.86%
6210 · Phone Expense	2,250.85	4,776.00	-2,525.15	47.13%	4,254.80	8,134.00	-3,879.20	52.31%	106,898	3.98%
6220 · Electricity Expense	2,350.25	2,992.00	-641.75	78.55%	3,689.94	4,418.00	-728.06	83.52%	42,678	8.65%
6221 · Disposal Expense	209.60	192.00	17.60	109.17%	419.20	384.00	35.20	109.17%	2,750	15.24%

California Association for Bilingual Education

Actual vs. Budget

For year-to-date Aug. 31, 2026

2-mo. (16.7%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Aug. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
6223 · Janitorial Expense	805.00	1,123.00	-318.00	71.68%	1,610.00	1,928.00	-318.00	83.51%	15,798	10.19%
6224 · Security (Alarm) Expense	498.18	103.00	395.18	483.67%	416.84	206.00	210.84	202.35%	2,390	17.44%
6230 · Insurance Expense	3,008.22	3,565.00	-556.78	84.38%	5,972.43	7,130.00	-1,157.57	83.77%	42,780	13.96%
6240 · Water Expense	129.33	217.00	-87.67	59.6%	208.26	538.00	-329.74	38.71%	2,683	7.76%
6250 · Tax/Licenses/Filing Fees	0.00	0.00	0.00	0.0%	316.37	174.00	142.37	181.82%	4,554	6.95%
6300 · Postage	20.00	19.00	1.00	105.26%	501.06	34.00	467.06	1,474%	1,954	25.64%
6301 · Postage Freight Shipping	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,750	0.0%
6302 · Postage UPS	32.14	0.00	32.14	100.0%	32.14	0.00	32.14	100.0%	2,570	1.25%
6303 · Postage Bulk Mail	0.00	3,500.00	-3,500.00	0.0%	3,390.00	3,870.00	-480.00	87.6%	3,900	86.92%
6304 · Postage FedEx	0.00	0.00	0.00	0.0%	73.65	0.00	73.65	100.0%	1,750	4.21%
6305 · Shipping & Handling	0.00	82.00	-82.00	0.0%	0.00	82.00	-82.00	0.0%	2,193	0.0%
6310 · Office Supplies Expense	204.58	-12.00	216.58	-1,704.83%	729.93	3.00	726.93	24,331%	12,510	5.83%
6330 · Maint & Repairs Equipment	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,000	0.0%
6331 · Maintenance & Repairs Building	434.44	6,617.00	-6,182.56	6.57%	4,210.98	7,027.00	-2,816.02	59.93%	20,000	21.05%
6340 · Equipment Rental Expense	2,329.36	2,301.00	28.36	101.23%	4,658.72	6,151.00	-1,492.28	75.74%	307,500	1.52%
6350 · Small Equipment Purchases										
6351 · Hardware	0.00	0.00	0.00	0.0%	52.23	0.00	52.23	100.0%	11,100	0.47%
6352 · Software	5,457.30	5,737.00	-279.70	95.13%	9,574.38	10,627.00	-1,052.62	90.1%	59,545	16.08%
6350 · Small Equipment Purchases -	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	2,000	0.0%
Total 6350 · Small Equipment Purchase	5,457.30	5,737.00	-279.70	95.13%	9,626.61	10,627.00	-1,000.39	90.59%	72,645	13.25%
6360 · Office Furniture Purchases	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0.0%
6400 · Activity Supplies	87.75	1,247.00	-1,159.25	7.04%	202.37	1,494.00	-1,291.63	13.55%	63,862	0.32%
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%	0.00	0.00	0.00	0.0%	2,800	0.0%
6420 · Education/Prof. Materials	0.00	1,000.00	-1,000.00	0.0%	1,039.82	1,000.00	39.82	103.98%	12,408	8.38%
6430 · Awards & Gifts	2,387.96	1,500.00	887.96	159.2%	2,831.64	1,500.00	1,331.64	188.78%	18,980	14.92%
6440 · Reprographics	315.30	0.00	315.30	100.0%	315.30	0.00	315.30	100.0%	33,166	0.95%
6450 · Facility Rental	800.00	0.00	800.00	100.0%	800.00	500.00	300.00	160.0%	10,000	8.0%
6501 · Depreciation Expense	12,990.28	12,990.00	0.28	100.0%	25,980.56	25,980.00	0.56	100.0%	155,883	16.67%
6600 · Conf., Seminars & Education Exp	2,075.74	0.00	2,075.74	100.0%	2,075.74	0.00	2,075.74	100.0%	11,000	18.87%
6610 · Dues & Subscriptions Expense	234.15	244.00	-9.85	95.96%	417.66	547.00	-129.34	76.36%	5,492	7.6%
6700 · Speaker Fees	0.00	0.00	0.00	0.0%	0.00	6,000.00	-6,000.00	0.0%	60,500	0.0%
6710 · Speaker Travel Costs	0.00	0.00	0.00	0.0%	0.00	175.00	-175.00	0.0%	9,275	0.0%
6720 · Chapter Rebates	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,750	0.0%
6730 · Scholarships	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	18,000	0.0%
6740 · Donations & Contributions	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%	3,529	56.67%
6800 · Travel Expense	4,372.68	4,002.00	370.68	109.26%	6,405.11	4,151.00	2,254.11	154%	255,790	2.5%
6810 · Meals Expense	694.57	1,014.00	-319.43	68.5%	4,144.58	1,530.00	2,614.58	270.89%	76,367	5.43%
6820 · Conference Music Show Expens	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	10,000	0.0%
6840 · Food Catering Service	3,022.00	3,000.00	22.00	100.73%	3,022.00	8,300.00	-5,278.00	36.41%	757,747	0.4%
6850 · Lodging Expense	745.76	2,624.00	-1,878.24	28.42%	9,376.47	10,124.00	-747.53	92.62%	357,268	2.62%
6900 · Legal Expense	4,498.00	2,249.00	2,249.00	200.0%	4,498.00	7,062.00	-2,564.00	63.69%	60,000	7.5%
6910 · Accounting Expense	18,675.34	18,675.00	0.34	100.0%	37,350.68	41,950.00	-4,599.32	89.04%	251,504	14.85%
6920 · Bank Charges	289.17	602.00	-312.83	48.04%	620.00	912.00	-292.00	67.98%	5,500	11.27%
6921 · Merchant CC Charges & Fees	1,434.85	818.00	616.85	175.41%	4,368.96	1,566.00	2,802.96	278.99%	101,300	4.31%
6950 · Other-Services	74,634.40	94,039.00	-19,404.60	79.37%	91,155.83	111,409.00	-20,253.17	81.82%	678,878	13.43%
6960 · Consultants	2,500.00	0.00	2,500.00	100.0%	2,500.00	15,000.00	-12,500.00	16.67%	29,000	8.62%
6961 · Consultant Reimbursements	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	1,500	0.0%
7000 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%	0.00	500.00	-500.00	0.0%	17,000	0.0%
7500 · Interest Expense (mortgage)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	93,500	0.0%
7840 · Miscellaneous Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	500	0.0%
7930 · Indirect Cost	0.00	0.00	0.00	0.0%	0.00	1.00	-1.00	0.0%	0	0.0%
Total Expense	416,537.54	519,812.00	-103,274.46	80.13%	811,071.3	976,598.00	-165,526.73	83.05%	7,505,482	10.81%

California Association for Bilingual Education
 Actual vs. Budget
 For year-to-date Aug. 31, 2026

2-mo. (16.7%) of the fiscal year presented

Summary by Line Item

	Current Month	Budget	\$ Over Budget	% of Budget	YTD thru Aug. '26	YTD Budget	\$ Over Budget	% of Budget	Approved Budget	% of Annual Budget
Net Income	44,187.31	-365,978.00	410,165.31	-12.07%	-277,996.39	-322,661.00	44,664.61	86%	199,960	-139.03%
4999 . Carryforward					10,000				10,000	
Net Income w/o Carryforward					-267,996				209,960	

California Association for Bilingual Education

All Combined AR Aging Summary

As of 08/31/2026

	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Adelanto School District	0.00	0.00	0.00	7,714.00	7,714.00
California Department of Education.	0.00	0.00	0.00	1,666.50	1,666.50
Coachella Valley Unified School (c)	0.00	0.00	0.00	9,750.00	9,750.00
Corona-Norco Unified SD	0.00	0.00	450.00	425.00	875.00
FCSS/ECE	16,926.92	0.00	0.00	0.00	16,926.92
Fillmore Unified School District	595.00	0.00	0.00	0.00	595.00
Fresno County Superintendent of Schools	0.00	995.00	0.00	0.00	995.00
General Shafter School	325.00	0.00	0.00	0.00	325.00
Global Education Academy	0.00	2,895.00	0.00	0.00	2,895.00
Hacienda La Puente Unified School Distric	0.00	0.00	0.00	1,460.00	1,460.00
Hayward Unified School District	0.00	0.00	0.00	965.00	965.00
Kern High School District	0.00	0.00	0.00	450.00	450.00
Lennox School District	65.00	0.00	0.00	0.00	65.00
Norwalk LA Mirada Unified School Dist	0.00	1,350.00	16,500.00	0.00	17,850.00
Oakland USD	0.00	5,700.00	0.00	0.00	5,700.00
Paso Robles Joint Unified	0.00	0.00	0.00	995.00	995.00
Pomona Unified School District	0.00	225.00	0.00	0.00	225.00
Rialto Unified School District	0.00	13,500.00	0.00	15,000.00	28,500.00
Salinas Union High School District	0.00	0.00	0.00	1,285.00	1,285.00
San Bernardino City Unified SD	0.00	2,700.00	1,850.00	675.00	5,225.00
San Joaquin County Office of Education (c	0.00	0.00	0.00	5,000.00	5,000.00
Soledad Unified School	0.00	1,000.00	0.00	0.00	1,000.00
Torrance USD	0.00	0.00	0.00	675.00	675.00
US Treasury	59,976.10	47,089.30	0.00	-3,228.21	103,837.19
Various	0.00	0.00	0.00	-30,000.00	-30,000.00
Vista Springs Charter School	0.00	5,000.00	0.00	0.00	5,000.00
Washington Unified SD	0.00	965.00	0.00	1,930.00	2,895.00
TOTAL	77,888.02	81,419.30	18,800.00	14,762.29	192,869.61

* PROMESA Grants

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California Association for Bilingual Education

Government - Grant Receivable

As of 08/31/2026

Acct. #	Date	B/G Balance	<u>Additions</u>		<u>Paid</u>		<u>Deferred Rev.</u>	Adj.	08/31/2026
			PROMESA	FCSS/ECE	PROMESA	FCSS/ECE			
					Draw				
1208	7/31/2026	61,193.71	47,089.30		(61,193.71)				47,089.30
1208	8/31/2026	47,089.30	59,976.10						107,065.40
Total									<u>107,065.40</u>

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California Association for Bilingual Education

Prepaid Expense

As of 08/31/2026

<u>Name</u>	<u>Acct.</u>	<u>Class</u>	<u>Amount</u>	<u>Purpose</u>	<u>Period</u>
JE#4655					
Cal Choice	6140	01	20,130.07	Medical Insurance - 2026 Sept.	
Ameritas	6130	01	191.09	Dental/Vision Insurance - 2026 Sept	
Ameritas Life Ins.	6150	01		Life Insurance - 2026	
Arthur J Gallagher	6230	01	2,626.52	Cyber Liab. Ins.	03/24/2026- 3/23/2027
Arthur J Gallagher - (D & O)	6230	01	2,207.00	D&O	12/01/2025- 11/30/2026
Philadelphia Insurance	6230	01	2,513.98	NP Package & Umbrella	12/01/2025- 11/30/2026
AmTrust	6120	01	4,608.25	Workers' Comp	12/01/2025- 11/30/2026
ERS Security Alarm System	6224	01	52.83	Alarm - Acct #882517	7/01/2026-9/30/2026
ERS Security Alarm System	6224	01	50.33	Alarm - Acct #XR1516	7/01/2026-9/30/2026
Pitney Bowes	6340	01	593.59	Postage machine lease	07/20/2026 - 10/19/2026
Dewey Pest Control	6331	01	143.00	Acct #1363090 - 412.50	7/01/2026-9/30/2026
WASC	6610	01	-	Accreditation Fee	08/21/2026-08/21/2027
Kintone	6352	01	-	10 user licenses	09/01/2026-08/31/2027
Intuit	6352	01	1,992.67	QBs	05/01/2026-5/1/2027
Shoflo	6352	01	633.33	Team Calendar	04/29/2026 - 04/28/2027
Adobe	6352	01	3,603.96	Annual Adobe	03/01/2026 to 02/28/2027
FormSite	6352	01	2,422.51	FormSite	06/03/2026 - 06/03/2027
GoDaddy	6352	01	2,137.53	Domain Hosting	6/2026 - 6/2031
Sub-Total			43,906.66		

<u>Prepaid for 2026 to 2029</u>	<u>Acct. #</u>	<u>Class #</u>	<u>Amount</u>	<u>Descriptions</u>	<u>Date</u>
Team San Jose	6850	20	53,482.03	1st Deposit CABE 2028 - SJ - 4/10 -	9/5/2025
Team San Jose	6840	20	53,482.03	2nd Deposit CABE 2028 - SJ - 4/10 -	3/31/2025
LB Convention & Entertainment	6850	20	1,000.00	Initial Deposit for CABE 2027 Confe	12/21/2024
LB Convention & Entertainment	6850	20	1,000.00	Initial Deposit for CABE 2029 Confe	12/21/2024
LB Convention & Entertainment	6850	20	43,386.18	Second Deposit for CABE 2027 Con	10/8/2025
LB Convention & Entertainment	6850	20	42,750.00	Third Deposit for CABE 2027 Confe	10/8/2025
Riverside Convention Ctr.	6850	35	4,200.00	1st Deposit Riverside Regional Con	4/26 & 27/2027
Sub-Total			199,300.24		
Grand Total			243,206.90		

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California Association for Bilingual Education

Mortgage Note Payable - Bank of the West

08/31/2026

	Balance	Monthly Payment	Adj.	Note Payable	Interest Expense	Balance
Bank of the West						
Jul. '26	1,685,512.00	16,033.74		9,270.15	6,763.59	1,676,241.85
Aug. '26	1,676,241.85	16,033.74		9,307.35	6,726.39	1,666,934.50
Sep. '26						
Oct. '26						
Nov. '26						
Dec. '26						
Jan. '27						
Feb. '27						
Mar. '27						
Apr. '27						
May '27						
Jun. '27						
					Balance	1,676,241.85

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California Association for Bilingual Education

Inventory

As of 08/31/2026

Acct. #.	Date	Beginning Balance	Additions	COGS	Ending Balance
1300	7/31/2026	26,643			26,643
1300	8/31/2026	26,643			26,643
1300	9/30/2026				
1300	10/31/2026				
1300	11/30/2026				
1300	12/31/2026				
1300	1/31/2027				
1300	2/28/2027				
1300	3/31/2027				
1300	4/30/2026				
1300	5/31/2026				
1300	6/30/2026				

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California Association for Bilingual Education

Fixed Assets Schedule

As of 08/31/2026

		6/30/2023	6/30/2024	6/30/2025	6/30/2025	08/31/2026	Balance
1700	Land - 20888 Amar Road, Walnut						\$ 509,144.00
1710	Building Purchase - 20888 Amar Road, Walnut						3,359,772.18
	Accumulate Depreciation - Walnut Bldg	(134,391)	(134,391)	(134,391)	(134,391)	(22,398.48)	(1,183,393.83)
1720	Building Improvement - Walnut						214,922.20
	Accumulate Depreciation - Walnut Bldg Improv.	(21,492)	(21,492)	(21,492)	(21,492)	(3,582.08)	(158,102.51)
Walnut Building: Net							2,233,198.04
Property & Equipment, Net							\$ 2,742,342.04

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California Association for Bilingual Education

Current Accounts Payable

As of 08/31/2026

Name	1 - 30	31 - 60	61 - 90	> 90	08/31/2026
Alejandra Arce	141.03	0.00	0.00	0.00	141.03
BMO Bank National Association	16,033.74	0.00	0.00	0.00	16,033.74
BoW BankCard Center - AA #2847	125.91	0.00	0.00	0.00	125.91
BoW BankCard Center - AM #3696_9652_3509	440.08	0.00	0.00	0.00	440.08
BOW BankCard Center - CVP #7467_8722	1,530.90	0.00	0.00	0.00	1,530.90
BoW BankCard Center - DC #3654	5,685.86	0.00	0.00	0.00	5,685.86
BoW BankCard Center - DL #2514	1,197.94	0.00	0.00	0.00	1,197.94
BoW BankCard Center - JJ #3688_6195	2,233.70	0.00	0.00	0.00	2,233.70
BoW BankCard Center - MV #38_#7734_#2039_	68.85	0.00	0.00	0.00	68.85
BoW BankCard Center - NN #2555_#0108	1,258.62	0.00	0.00	0.00	1,258.62
BoW BankCard Center - NR #3720	4,214.00	0.00	0.00	0.00	4,214.00
BoW BankCard Center -RF #0119-9771	1,746.25	0.00	0.00	0.00	1,746.25
BoW_BMO BankCard Center - EO #4319 6342	222.66	0.00	0.00	0.00	222.66
Colonial Life	1,041.24	0.00	0.00	0.00	1,041.24
Denise Lizarraga	111.53	0.00	0.00	0.00	111.53
Diaz, Laura	563.60	0.00	0.00	0.00	563.60
Espinoza, Roxanna	57.28	0.00	0.00	0.00	57.28
Garcia Hernandez Sawhney, LLP	4,498.00	0.00	0.00	0.00	4,498.00
Gricelda Perez Villegas **	114.53	0.00	0.00	0.00	114.53
Jauregui, Joshua*	56.90	0.00	0.00	0.00	56.90
Kandid Graphics	250.00	0.00	0.00	0.00	250.00
Language Magazine	25.90	0.00	0.00	0.00	25.90
MetLife Small Business Center*	191.09	0.00	0.00	0.00	191.09
Murdoch Walrath & Holmes	22,621.90	0.00	0.00	0.00	22,621.90
Orozco, Elizabeth*	423.02	0.00	0.00	0.00	423.02
Reyes Lawn Services	100.00	0.00	0.00	0.00	100.00
Sarah Rice Fox	575.00	0.00	0.00	0.00	575.00
The Variable Annuity Life Ins.Comp. *	4,332.24	0.00	0.00	0.00	4,332.24
Tiffany Adame Huante	54.91	0.00	0.00	0.00	54.91
VOYA Financial **^	1,622.15	0.00	0.00	0.00	1,622.15
VRC (Vital Records Control)	309.46	0.00	0.00	0.00	309.46
Walnut Valley Water District (0937)	97.82	0.00	0.00	0.00	97.82
Wexford Institute	14,500.00	0.00	0.00	0.00	14,500.00
YCC Consulting Services, LLC	18,675.34	0.00	0.00	0.00	18,675.34
TOTAL	105,121.45	0.00	0.00	0.00	105,121.45

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California Association for Bilingual Education

Accrued Expenses or Other Accounts Payable

As of 08/31/2026

	<u>08/31/2026</u>
2-Way Revenues - Annual Conf.	\$ 1,983.92
Employee Benefit Deductions	(0.09)
Accrued Salaries Payable	68,234.35
Accrued Payroll Taxes	-
* Accrued Vested Vacation Pay	221,033.49
TOTAL	<u>\$ 291,251.67</u>

* See attached.

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California Association for Bilingual Education

Accrued Vacation

As of 08/31/2026

	Vacation in Hours	08/31/2026 Amount
1 Adame, Tiffany	50.24	
2 Arce, Alejandra	83.20	
3 Carlos, Larrie	27.80	
4 Chwilinski, Delma	299.48	
5 Diaz Lopez, Laura	146.69	
6 Espinosa, Roxanna	234.72	
7 Flores, Rubi	220.78	
8 Fox, Sally (P/T)	116.13	
9 Franco, Adriana	117.28	
10 Gallegos, Irma	160.72	
11 Gonzalez, Andrea	156.72	
12 Jauregui, Joshua	226.72	
13 Lizarraga, Denise	54.99	
14 Madison, Aida	148.12	
15 Miles (Nesralla), Laurie	154.72	
16 Navarette, Ruth	116.58	
17 Nunez, Natalie	191.60	
18 Orozco, Elizabeth	80.00	
19 Perez, Gricelda	216.72	
20 Ramirez, Karmina	62.72	
21 Rocha, Norma	232.01	
22 Ruiz, Vanessa	242.72	
23 Samaniego, Elizabeth	269.16	
24 Umeres, Karen	168.72	
25 Vidal, Martha	239.65	
26 Villa, Maria	133.72	
27 Vasquez Petitt, Cynthia	17.56	
TOTAL	4169.47	\$ 203,249.18
	Payroll Taxes @ 8.75%	\$ 17,784.30
	Total	\$ 221,033.49

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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