

ISD All Departments FY19/20 Budget Detail

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 19/20 Budget	FY 18/19 Budget	FY 18/19 9 Months Actual (75%)	Actual YTD % of FY 19/20 Budget	Budget 19/20 % Change Budget 18/19	Comments
REVENUE											
4010.00 · Sewer Service Charge	10,511,550					10,511,550	10,363,500	7,772,625	73.9%	1.4%	15,975 EDUs @ \$658 (FY 19/20)
4020.00 · Inspection Fees	0					0	30,035	1,350	#DIV/0!	-100.0%	4% of Engineers Estimate
4030.00 · Plan Check Fees	0					0	15,017	0	#DIV/0!	-100.0%	2% of Engineers Estimate
4040.00 · Connection Fees	208,800					208,800	278,400	247,776	118.7%	-25.0%	\$1,392 per EDU x New Connections (Assume 150)
4060.00 · Sewer Use Charge (New Permits)	49,350					49,350	65,800	70,807	143.5%	-25.0%	(\$658 x 150 New Connections)/2
4070.00 · Capacity Fees											
4070.20 · Plant Capacity Fees	787,200					787,200	1,024,000	911,371	115.8%	-23.1%	(\$5,120.06 x 1.025) = \$5,248 then x 150 New Connections
4070.50 · TLC Fees	151,350					151,350	196,800	175,136	115.7%	-23.1%	(\$983.91 x 1.025) = \$1,009, then x 150 New Connections
Total 4070.00 · Capacity Fees	938,550	0	0	0	0	938,550	1,220,800	1,086,507	115.8%	-23.1%	
4100.00 · Leases and Permits	1,000		100			1,100	3,230	690	62.7%	-65.9%	Permit Fees and Peoco Energy Jersey Island Leases
4110.00 · Grant Revenue	0					0	0	0			
4120.00 · Hay Sales			175,000			175,000	105,000	169,336	96.8%	66.7%	The 175K represents outside sales.
4200.00 · RD830 Levee Maintenance			145,000			145,000	145,000	108,750	75.0%	0.0%	To Reflect Prior Year Actual
4210.00 · RD830 Management Reimbursement	60,000					60,000	60,000	45,000	75.0%	0.0%	Management agreement with RD830 for cost of ISD management working on RD830 activity.
4400.00 · Undercrossing Maintenance	4,000					4,000	4,000	0	0.0%	0.0%	Estimated Revenue Recognition for Cost Shared by Others
4600.00 · Mineral Rights			8,500			8,500	8,500	6,397	75.3%	0.0%	Peoco Energy Gas Royalties
4700.00 · Jersey Island Use Fees			200			200	200	370	185.0%	0.0%	User Parking Fees for Fishing
4725.00 · Recycled Water Fees				0		0	0	100			
4750.00 · Other Fees and Services	0		35,000			35,000	35,000	37,268	106.5%	0.0%	CCWD Sludge Removal
4800.00 · Ad Valorem and Other Taxes	295,000					295,000	265,000	175,189	59.4%	11.3%	Based on FY 18/19 Actual
4900.00 · Offers of Dedication	0					0	0	0			Non-Cash Developer Contribution of Infrastructure
4990.00 · Miscellaneous Income	35,000					35,000	35,000	30,382	86.8%	0.0%	Miscellaneous Income and CSRMA Dividends
Total Revenue	12,103,250	0	363,800	0	0	12,467,050	12,634,482	9,752,547	78.2%	-1.3%	
EXPENSES											
5000.00 · Salaries and Related Expenses											
5010.00 · Salaries and Wages											
5010.10 · Base Staff Salaries	726,256	746,754	595,617		805,996	2,874,623	2,725,486	1,905,549	66.3%	5.5%	3% Merit/COLA in Base Wages
5010.20 · Stand By/On Call	0	24,000	0		24,000	48,000	48,000	35,101	73.1%	0.0%	Based on Current FY YTD Actual
5010.30 · Overtime Pay	0	15,000	20,000		5,000	40,000	40,000	30,528	76.3%	0.0%	Based on Current FY YTD Actual
5010.40 · Vehicle Allowance	5,880	2,880	2,880		2,880	14,520	14,520	10,890	75.0%	0.0%	5 Employees @ \$240 per Month
5010.50 · Vacation Buy-Back	15,000	14,000	4,000		4,000	37,000	39,000	24,187	65.4%	-5.1%	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out	20,000					20,000	20,000	356	1.8%	0.0%	Not Expecting any Retirements or Terminations but Placeholder
5010.80 · Director Pay	39,040					39,040	39,040	23,120	59.2%	0.0%	Use same as FY 18/19 Budget
5010.90 · Temporary Staff Wages			20,000			20,000	20,000	8,109	40.5%	0.0%	As submitted by department heads
Total 5010.00 · Salaries and Wages	806,176	802,634	642,497	0	841,876	3,093,183	2,946,046	2,037,840	65.9%	5.0%	
5020.00 · Health, Life and Disability											
5020.10 · Medical Insurance - Staff	108,917	159,697	116,349		144,745	529,708	506,663	346,133	65.3%	4.5%	Estimate 8% Increase January 2020 (effective 4% FY increase)
5020.20 · Medical Insurance - Directors	26,359					26,359	26,359	19,582	74.3%	0.0%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	20,882	28,540	21,247		27,788	98,457	95,895	63,676	64.7%	2.7%	Estimate 4% Increase July 2019
5020.40 · Dental Insurance - Directors	3,422					3,422	3,422	2,680	78.3%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	1,944	2,917	1,843		2,593	9,296	10,214	5,936	63.9%	-9.0%	Estimate 4% increase July 2019

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5020.60 · Vision - Directors	516					516	516	356	69.0%	0.0%	Based on BOD Caps
5020.70 · Life and Disability	9,124	12,457	11,084		12,561	45,225	41,002	28,873	63.8%	10.3%	Estimate 4% increase July 2019
Total 5020.00 · Health, Life and Disability	171,164	203,610	150,522	0	187,687	712,983	684,070	467,236	65.5%	4.2%	
5030.00 · Retirement - CalPERS	224,603	212,802	170,256		162,854	770,515	656,830	450,493	58.5%	17.3%	33.7% (31.01 % FY 18/19) of base wages (CalPERS Classic, 19 Employees, includes 7% of EE share paid by ISD), 7.5 % of base wages (CalPERS PEPRA, 10 Employees).
5040.00 · OPEB Annual Req. Contribution	350,000					350,000	320,000	246,722	70.5%	9.4%	Estimated. Actual will be based on Actuarial Report that will need to be prepared as of 6/30/19.
5080.00 · Workers Compensation Insurance	2,362	30,209	23,616		31,155	87,341	143,008	88,444	101.3%	-38.9%	Expecting 5% Increase in Rates, Experience Mod increased from 1.44 to .89 (38% decrease)
5090.00 · Payroll Taxes - Employer	16,402	12,969	11,533		13,688	54,593	52,713	39,497	72.3%	3.6%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	1,570,707	1,262,225	998,423	0	1,237,260	5,068,615	4,802,667	3,330,232	65.7%	5.5%	
5200.00 · Administration Expenses											
5203.00 · Bank and Credit Card Fees	500	0	0	0	0	500	1,200	32	6.4%	-58.3%	Based on Current FY Actual
5204.00 · Coalitions	22,200	0	0	0	0	22,200	29,500	15,513	69.9%	-24.7%	CVCWA (\$4,200 Mercury Study), IRWMP (\$5,000), WRCW (\$9,000), BACWWE (\$4,000)
5205.00 · County - LAFCO	8,500	0	0	0	0	8,500	8,500	8,173	96.2%	0.0%	Estimated Annual Fee
5210.00 · County - Processing Fees	13,000	0	0	0	0	13,000	13,000	5,974	46.0%	0.0%	Estimated Annual Fee
5215.00 · Dues and Memberships	25,920	2,500	0	0	2,500	30,920	35,000	17,235	55.7%	-11.7%	CASA (\$17,000), CSDA (\$7,500), CVCWA (\$800), Oakley Chamber (\$500), Costco (\$120), Underground Service Alerts, CWEA Memberships, WEF
5220.00 · Election Expenses	0	0	0	0	0	0	22,000	300	#DIV/0!		No Election in FY 19/20
5225.00 · Employee Events & Appreciation	26,500	500	500	0	700	28,200	11,600	13,967	49.5%	143.1%	Xmas party, Morale boosters, GM staff appreciation expenses, Spring, Summer, Fall, Winter and Thanksgiving Staff luncheons.
5228.00 · Employee Wellness Program	5,000	2,000	0	0	0	7,000	5,000	5,000	71.4%	40.0%	Employee Assistance Program, Calisthenics Stretching Equipment
5230.00 · Expensed Equip/Furn/Software	14,000	3,000	0	0	5,000	22,000	15,000	6,001	27.3%	46.7%	Placeholder for various non-capitalized purchases. Replacing some PCs this upcoming year.
5235.00 · Licenses/Permits/Certifications	500	9,500	5,000	0	50,000	65,000	65,000	57,988	89.2%	0.0%	Operator Certifications and SWRCB Permit fees (\$36K), BAAQMD (\$10K), CSLC (\$3K), CC Health (\$6K), CWEA (\$1K), Other (\$9K)
5240.00 · Office Supplies and Expenses	10,000	2,000	1,500	0	2,500	16,000	17,500	11,454	71.6%	-8.6%	Based on expected actual
5242.00 · Physicals & Exams	500	2,000	1,000	0	600	4,100	3,100	1,643	40.1%	32.3%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	1,000	500	0	0	500	2,000	2,000	496	24.8%	0.0%	Based on expected actual
5248.00 · Printing and Reproduction	1,200	0	0	0	1,000	2,200	2,200	2,054	93.4%	0.0%	Sharp USA Copier Maintenance
5250.00 · Public Education and Outreach	15,000	0	0	0	0	15,000	15,000	4,294	28.6%	0.0%	\$15,000 public outreach and open house events
5255.00 · Records Management	2,000	0	0	0	0	2,000	2,000	810	40.5%	0.0%	ECS Imaging, Shredding and program license fee.
5265.00 · Subscriptions and Notices	2,000	5,000	300	0	0	7,300	6,000	4,315	59.1%	21.7%	Based on expected actual
5270.00 · Telecommunications											
5270.10 · Cellular Reimbursement	3,360	4,200	6,240	0	4,200	18,000	17,400	11,701	65.0%	3.4%	Based on cell reimbursements currently in place
5270.20 · Office Line, Internet and Data	27,000	2,500	0	0	2,200	31,700	32,900	22,708	71.6%	-3.6%	TPx \$6,240, Microsoft Exchange \$1,457, Mitel \$8,724, Comcast \$10,020, Verizon for iPads
Total 5270.00 · Telecommunications	30,360	6,700	6,240	0	6,400	49,700	50,300	34,409	69.2%	-1.2%	
5273.00 · Temporary Support Services	3,000	0	0	3,500	7,000	13,500	27,500	13,036	96.6%	-50.9%	Non Employee Temporary Staffing
5275.00 · Training, Tuition and Conferences	70,000	9,000	2,000	0	14,000	95,000	73,000	42,861	45.1%	30.1%	Training, Tuition costs for admin staff, directors and ISD for mandatory organizational wide trainings. Includes \$14,592 amortization of GM Student Loan payment.
5295.00 · Miscellaneous Administration	4,000	1,000	0	0	0	5,000	2,000	3,856	77.1%	150.0%	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	255,180	43,700	16,540	3,500	90,200	409,120	406,400	249,411	61.0%	0.7%	

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5300.00 · Insurance											
5310.00 · CSRMA Business Package	140,000					140,000	160,000	107,324	76.7%	-12.5%	Based on Expected Actual
5320.00 · Fidelity Bond	1,300					1,300	1,300	1,300	100.0%	0.0%	Based on Expected Actual
Total 5300.00 · Insurance	141,300	0	0	0	0	141,300	161,300	108,624	76.9%	-12.4%	
5400.00 · Operations and Maintenance											
5402.00 · Bio-Solids Removal	0	0	0	0	165,000	165,000	94,000	77,322	46.9%	75.5%	Increase due to JI bridge closure requiring disposal of bio-solids at Synargo
5408.00 · Encroachment Permits	0	1,200	0	0	1,200	1,200	1,200	0	0.0%	0.0%	
5410.00 · Equipment Rental	0	6,000	3,000	7,500	4,000	20,500	14,500	21,035	102.6%	41.4%	Boomlift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other
5420.00 · Fuel											
5420.20 · Diesel - On Road	0	8,500	3,500	0	0	12,000	12,000	7,608	63.4%	0.0%	Expecting no significant change in prices or consumption
5420.30 · Diesel - Off Road	0	0	48,000	0	4,000	52,000	44,000	31,778	61.1%	18.2%	increase due to full time farm irrigation with two river pumps
5420.60 · Gasoline	1,000	16,000	8,500	0	300	25,800	25,800	18,987	73.6%	0.0%	Expecting no significant change in prices or consumption
Total 5420.00 · Fuel	1,000	24,500	60,000	0	4,300	89,800	81,800	58,373	65.0%	9.8%	
5425.00 · Janitorial Service and Supplies	7,500	4,800	6,000	0	5,000	23,300	18,000	14,335	61.5%	29.4%	As Contracted. Added Window cleaning for Admin building.
5430.00 · Jersey Island Use Expense	0	0	0	0	0	0	0	0		#DIV/0!	No more hunting
5435.00 · Landscaping Services & Supplies	8,400	4,500	0	0	7,300	20,200	15,700	12,869	63.7%	28.7%	As Contracted
5440.00 · Maintenance and Repair											
5440.05 · Building Maintenance and Security	10,000	10,000	5,000	0	14,000	39,000	49,400	21,316	54.7%	-21.1%	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control (\$6K), Security (\$2K), HVAC and Various Other
5440.10 · Collection System Repair	0	50,000	0	0	0	50,000	85,000	25,976	52.0%	-41.2%	Non Capitalized Repairs to System
5440.20 · Farm and Field Maintenance	0	0	106,000	0	0	106,000	106,000	26,516	25.0%	0.0%	Expecting No Change in Actual
5440.25 · Ground Maintenance	9,600	3,600	15,000	0	9,000	37,200	37,200	16,263	43.7%	0.0%	Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.30 · Levee Maintenance	0	0	0	0	0	0	0	0			None Expected
5440.35 · Pond Maintenance	0	0	0	0	5,000	5,000	35,000	0	0.0%	-85.7%	Preliminary #...If pond dries completely this will change to \$0.
5440.40 · Road Repairs	0	0	50,000	0	0	50,000	0	0		#DIV/0!	Road Repair For Jersey Island is on ISD this Year
5440.50 · Undercrossing Maintenance	4,000	0	0	0	0	4,000	4,000	0	0.0%	0.0%	Based on expected cost
5440.55 · Vehicle & Equip. Maintenance	500	20,000	65,000	0	5,000	90,500	90,500	49,648	54.9%	0.0%	
5440.60 · WRF Maintenance & Repair	0	0	0	0	270,000	270,000	260,000	181,271	67.1%	3.8%	Equipment Maintenance/Repairs, Equipment Replacement <\$5,000 Capitalization Policy. Includes Rotork (\$15k), Neuros (\$76k), IR/Cisco, Shape (\$9k).
Total 5440.00 · Maintenance and Repair	24,100	83,600	241,000	0	303,000	651,700	667,100	320,990	49.3%	-2.3%	
5450.00 · Mosquito Abatement	0	0	12,000	0	0	12,000	15,000	1,500	12.5%	-20.0%	reduction in costs due to farm field improvements
5455.00 · Nexgen CMMS	0	6,250	0	0	6,250	12,500	12,000	12,500	100.0%	4.2%	5 Licenses @ \$12,500/year split with Collections
5460.00 · Supplies and Materials											
5460.20 · Chemicals	0	10,000	0	0	65,000	75,000	80,000	64,578	86.1%	-6.3%	Polymer \$25K, Sodium Hypochlorite \$5K, Citric Acid \$20K, Aluminum Sulfate \$15K (Bulk pricing), Collections \$10,000
5460.40 · Lab Supplies	0	0	0	0	10,000	10,000	10,000	3,139	31.4%	0.0%	Lab Tests
5460.60 · Maintenance Supplies	0	2,000	3,000	0	6,000	11,000	11,000	4,492	40.8%	0.0%	
5460.80 · Operating Supplies	0	2,000	5,000	1,000	8,000	16,000	19,000	11,032	69.0%	-15.8%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 · Supplies and Materials	0	14,000	8,000	1,000	89,000	112,000	120,000	83,241	74.3%	-6.7%	
5470.00 · Qrtly Ground watering Monitoring	0	0	0	0	9,000	9,000	9,000	6,887	76.5%	0.0%	
5475.00 · Reclamation Assessments	5,500	0	182,565	0	150,000	338,065	337,765	337,901	100.0%	0.1%	RD830 Assessment, and RD799
5480.00 · Safety Related Expenses	2,000	8,000	6,000	0	10,000	26,000	26,000	11,560	44.5%	0.0%	Safety Related Expenses and Training
5485.00 · Telemetry System & Calibration	0	5,000	0	0	45,000	50,000	50,000	7,883	15.8%	0.0%	SCADA, Radios, Flow Meters R/R, UPS replacement, JSP.
5488.00 · Tools and Expensed Equipment	0	10,000	8,000	0	6,000	24,000	24,000	7,691	32.0%	0.0%	Mechanics hand tools, replacing old farm tools
5490.00 · Uniforms and Servicing	0	8,500	8,500	0	8,000	25,000	24,210	18,835	75.3%	3.3%	Annual servicing and purchases of replacement uniforms
Total 5400.00 · Operations and Maintenance	48,500	176,350	535,065	8,500	811,850	1,580,265	1,510,275	992,922	62.8%	4.6%	

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5600.00 · Professional Services											
5605.00 · Accounting Services	125,000	0	0	0	0	125,000	125,000	85,673	68.5%	0.0%	Michael Welty, CPA
5610.00 · Auditing and Tax Services	16,000	0	0	0	0	16,000	16,000	10,000	62.5%	0.0%	Cost of Annual Audit
5620.00 · Caretaker Costs	0	0	16,800	0	0	16,800	16,800	12,600	75.0%	0.0%	Carol Moss Caretaker - \$1,400 per month
5630.00 · Consulting Services				0							
5630.10 · Connection Rate Studies	35,000	0	0	0	0	35,000	0	50,242			Estimated Cost to complete Rate Study Update
5630.15 · Engineering Services	150,000	0	0	0	0	150,000	150,000	82,668	55.1%	0.0%	VW Housen & Associates General Engineering services (excludes capital project design and management)
5630.20 · Financial Analysis Projections	4,500	0	0	0	0	4,500	4,500	2,500	55.6%	0.0%	GASB 68 and 75 Actuarial Reports
5630.25 · Geotechnical Services	5,000	0	0	0	0	5,000	5,000	0	0.0%	0.0%	Hultgren-Tillis
5630.30 · GIS and Mapping	0	5,000	0	0	0	5,000	5,000	0	0.0%	0.0%	
5630.40 · Grant Development	0	0	0	0	0	0	0	0			
5630.45 · HR Analysis and Services	60,000	0	0	0	0	60,000	80,000	20,937	34.9%	-25.0%	RGS (\$60,000)
5630.50 · Information Technology	10,000	0	2,000	0	0	12,000	17,000	6,027	50.2%	-29.4%	MY PC Partners and Other
5630.55 · Inspection Services	0	0	0	0	0	0	0	0		#DIV/0!	
5630.60 · Regulatory and Environmental	0	0	0	0	20,000	20,000	40,000	17,608	88.0%		Regulatory Assistance
5630.65 · Programming Services	0	53,000	0	0	10,000	63,000	10,000	1,725	2.7%	530.0%	Worksmart Automation, Supply PS Data Integration, Scada Programming for Flow Analysis (\$53K)
5630.80 · Strategic and Other Planning	0	0	0	0	0	0	20,000	0	#DIV/0!	-100.0%	
5630.85 · Studies and Assessments	25,000	0	0	0	0	25,000	50,000	41,061	164.2%	-50.0%	Bio-Solids Master Plan
5630.90 · Other Contracted Services	10,000	0	0	0	0	10,000	5,000	223	2.2%		Place holder for unexpected consulting services
Total 5630.00 · Consulting Services	299,500	58,000	2,000	0	30,000	389,500	386,500	222,991	57.3%	0.8%	
5650.00 · Lab Testing											
5650.20 · General Lab Services	0	1,000	0	0	35,000	36,000	24,000	25,180	69.9%	50.0%	FGL, Increase for Bio-Solids Testing
Total 5650.00 · Lab Testing	0	1,000	0	0	35,000	36,000	24,000	25,180	69.9%	50.0%	
5660.00 · Legal Services											
5660.10 · General Business Issues	90,000	0	0	0	0	90,000	90,000	65,489	72.8%	0.0%	
5660.40 · Personnel Related	10,000	0	0	0	0	10,000	10,000	9,680	96.8%	0.0%	
Total 5660.00 · Legal Services	100,000	0	0	0	0	100,000	100,000	75,169	75.2%	0.0%	
5670.00 · Payroll Processing Fees	12,000	0	0	0	0	12,000	12,000	7,354	61.3%	0.0%	ADP and 125 Plan Fees
5680.00 · Public Outreach Services	52,500	0	0	0	0	52,500	52,500	37,441	71.3%	0.0%	Gelke Promotions - PR Services and Newsletter
Total 5600.00 · Professional Services	605,000	59,000	18,800	0	65,000	747,800	732,800	476,408	63.7%	2.0%	
5800.00 · Utilities											
5810.00 · Diablo Water District	1,200	3,500	0	0	1,100	5,800	5,500	4,304	74.2%	5.5%	DWD lift station wash water, potable water for office, shop and plant
5860.00 · Electric and Gas	16,000	75,000	15,000	0	520,000	626,000	636,000	430,507	68.8%	-1.6%	PG&E and CA PV Energy
Total 5800.00 · Utilities	17,200	78,500	15,000	0	521,100	631,800	641,500	434,811	68.8%	-1.5%	
6000.00 · Depreciation Expense	100,000	1,365,000	175,000	0	2,260,000	3,900,000	3,800,000	2,850,003	73.1%	2.6%	
Total Expense	2,737,887	2,984,775	1,758,828	12,000	4,985,410	12,478,900	12,054,942	8,442,411	67.7%	3.5%	
Net Operating Income (Deficit)	9,365,363	(2,984,775)	(1,395,028)	(12,000)	(4,985,410)	(11,850)	579,541	1,310,136	-11056.0%	-102.0%	

ISD All Departments FY19/20 Budget Detail

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 19/20 Budget	FY 18/19 Budget	FY 18/19 9 Months Actual (75%)	Actual YTD % of FY 19/20 Budget	Budget 19/20 % Change Budget 18/19	Comments
Other Income/Expense											
Other Income											
7500.00 · Cattle Sales			1,050,000			1,050,000	1,050,000	671,795	64.0%	0.0%	Based on value of sales at current market conditions
7600.00 · Gain (Loss) Sale of Assets	0				0	0	11,238			#DIV/0!	
7700.00 · Interest and Dividend Income	275,000				275,000	220,000	265,154	96.4%	25.0%		
7800.00 · Unrealized Gains and (Losses)	0				0	0	149,056				
	275,000	0	1,050,000	0	0	1,325,000	1,270,000	1,097,243	82.8%	4.3%	
Other Expense											
8500.00 · Cattle Operation Expenses											
8510.00 · Salaries and Related Expenses											
8510.10 · Salaries and Wages			150,000			150,000	135,000	101,284	67.5%	11.1%	
8510.1t · Temporary Staff Wages			20,000			20,000	20,000	14,767	73.8%	0.0%	
8510.20 · Health, Life & Disability			30,000			30,000	34,000	19,401	64.7%	-11.8%	
8510.30 · Retirement - CalPERS			23,000			23,000	40,000	15,603	67.8%	-42.5%	
8510.80 · Workers Compensation			13,000			13,000	8,400	8,646	66.5%	54.8%	
8510.90 · Payroll Taxes - Employer			3,900			3,900	3,400	2,598	66.6%	14.7%	
Total 8510.00 · Salaries and Related Expenses	0	0	239,900	0	0	239,900	240,800	162,299	67.7%	-0.4%	
8520.00 · Dues & Subscriptions			1,400			1,400	1,400	1,080	77.1%	0.0%	
8525.00 · Expensed Equipment			0			0	0	0			
8530.00 · Feed			12,000			12,000	12,000	8,320	69.3%	0.0%	Outside feed like minerals and supplements
8535.00 · Fencing			25,000			25,000	25,000	544	2.2%	0.0%	
8540.00 · Fuel											
8540.20 · Diesel - On Road			2,600			2,600	2,250	1,261	48.5%	15.6%	
8540.30 · Diesel - Off Road			3,150			3,150	3,150	1,274	40.4%	0.0%	
8540.60 · Gasoline			4,050			4,050	4,050	2,919	72.1%	0.0%	
Total 8540.00 · Fuel	0	0	9,800	0	0	9,800	9,450	5,454	55.7%	3.7%	
8545.00 · Operating Supplies			22,000			22,000	22,000	10,753	48.9%	0.0%	
8550.00 · Replacement Cattle			52,000			52,000	52,000	44,800	86.2%	0.0%	replacement costs follow the market conditions
8553.00 · State Inspection Fees			2,000			2,000	2,000	634	31.7%	0.0%	Department of Ag Inspection Fees
8555.00 · Trucking			5,000			5,000	5,000	2,500	50.0%	0.0%	
8560.00 · Vaccination Supplies			51,000			51,000	51,000	26,105	51.2%	0.0%	
8565.00 · Vehicle/Equipment Maintenance			5,000			5,000	5,000	1,484	29.7%	0.0%	
8570.00 · Veterinary Services			7,500			7,500	7,500	3,508	46.8%	0.0%	
8595.00 · Miscellaneous			1,200			1,200	1,200	0	0.0%	0.0%	
Total 8500.00 · Cattle Operation Expenses	0	0	433,800	0	0	433,800	434,350	267,481	61.7%	-0.1%	
8995.00 · Interest Expense	0				0	0	0	0			
Total Other Expense	0	0	433,800	0	0	433,800	434,350	267,481	61.7%	-0.1%	
Net Other Income(Expense)	275,000	0	616,200	0	0	891,200	835,650	829,762	93.1%	6.6%	
Net Income (Deficit)	9,640,363	(2,984,775)	(778,828)	(12,000)	(4,985,410)	879,350	1,415,191	2,139,898	243.3%	-37.9%	
Debt Service	(2,937,701)					(2,937,701)	(2,937,701)				
Net Deficit Including Debt Service	6,702,662	(2,984,775)	(778,828)	(12,000)	(4,985,410)	(2,058,351)	(1,522,510)				
Excluding Depreciation	100,000	1,365,000	175,000	0	2,260,000	3,900,000	3,800,000				
Net Cash Inflow (Outflow) - Excluding CIP	6,802,662	(1,619,775)	(603,828)	(12,000)	(2,725,410)	1,841,649	2,277,490				