

ISD All Departments FY20/21 Budget Detail

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 20/21 Budget	FY 19/20 Budget	FY 19/20 9 Months Actual (75%)	Actual YTD % of FY 20/21 Budget	Budget 20/21 % Change Budget 19/20	Comments
REVENUE											
4010.00 · Sewer Service Charge	11,628,898					11,628,898	10,511,550	7,883,662	67.8%	10.6%	Per NBS Model 9% Year 1 for FY 20/21
4020.00 · Inspection Fees	0					0	0	19,620	#DIV/0!	#DIV/0!	4% of Engineers Estimate, can't Forecast so not budgeted
4030.00 · Plan Check Fees	0					0	0	8,460	#DIV/0!	#DIV/0!	2% of Engineers Estimate, can't forecast so not budgeted
4040.00 · Connection Fees	0					0	208,800	282,256	#DIV/0!	-100.0%	Connection fees go away FY 20/21. Reduction made-up in capacity fees.
4060.00 · Sewer Use Charge (New Permits)	53,792					53,792	49,350	95,494	177.5%	9.0%	Per NBS Model 9% Year 1 and 150 New Connections
4070.00 · Capacity Fees											
4070.20 · Plant Capacity Fees	1,197,900					1,197,900	787,977	1,065,649	89.0%	52.0%	Combined Capacity Fee per NBS Model \$7,986, Connections 150
4070.50 · TLC Fees	0					0	151,424	204,783	#DIV/0!	-100.0%	TLC No Longer Separated from Capacity Fee
Total 4070.00 · Capacity Fees	1,197,900	0	0	0	0	1,197,900	939,401	1,270,432	106.1%	27.5%	
4100.00 · Leases and Permits	1,000		2,000			3,000	1,100	1,200	40.0%	172.7%	Permit Fees and Peoco Energy Jersey Island Leases
4110.00 · Grant Revenue	0					0	0	0			
4120.00 · Hay Sales			185,000			185,000	175,000	158,784	85.8%	5.7%	
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	0					0	60,000	0	#DIV/0!	-100.0%	No New Contract
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	4,976	58.5%	0.0%	Peoco Energy Gas Royalties
4700.00 · Jersey Island Use Fees			800			800	200	695	86.9%	300.0%	User Parking Fees for Fishing
4725.00 · Recycled Water Fees						0	0	25	#DIV/0!	#DIV/0!	
4750.00 · Other Fees and Services	0		35,000			35,000	35,000	7,832	22.4%	0.0%	CCWD Sludge Removal
4800.00 · Ad Valorem and Other Taxes	308,000					308,000	295,000	176,061	57.2%	4.4%	Based on FY 19/20 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	31,250	89.3%	0.0%	Miscellaneous Income and CSRMA Dividends
Total Revenue	13,228,590	0	376,300	0	0	13,604,890	12,467,901	10,049,497	73.9%	9.1%	
EXPENSES											
5000.00 · Salaries and Related Expenses											
5010.00 · Salaries and Wages											
5010.10 · Base Staff Salaries	783,338	791,862	516,918		840,619	2,932,736	2,903,988	2,037,017	69.5%	1.0%	2.5% Merit/COLA in Base Wages as Jan 2020 CPI-W SF./Oakland/Hayward
5010.20 · Stand By/On Call	0	24,000	0		24,000	48,000	48,000	34,972	72.9%	0.0%	Based on Current FY YTD Actual
5010.30 · Overtime Pay	0	32,000	45,000		5,000	82,000	40,000	63,195	77.1%	105.0%	Based on Current FY YTD Actual
5010.40 · Vehicle Allowance	5,880	5,760	2,880		5,760	20,280	14,520	11,610	57.2%	39.7%	6 Employees @ \$240 per Month, 1 employee at \$250 per month
5010.50 · Vacation Buy-Back	15,000	14,000	4,000		7,000	40,000	37,000	35,381	88.5%	8.1%	Based on Current FY YTD Actual
5010.60 · Accrued Time Pay-Out	20,000					20,000	20,000	5,474	27.4%	0.0%	Not Expecting any Retirements or Terminations but Placeholder
5010.70 · Other Pay	14,592					14,592	14,592	14,592	100.0%	0.0%	Amortization of GM Student Loan Forgiveness
5010.80 · Director Pay	39,040					39,040	39,040	24,310	62.3%	0.0%	Use same as FY 19/20 Budget
5010.90 · Temporary Staff Wages			20,000			20,000	20,000	7,823	39.1%	0.0%	As submitted by department heads
Total 5010.00 · Salaries and Wages	877,850	867,622	588,798	0	882,379	3,216,649	3,137,140	2,234,374	69.5%	2.5%	
5020.00 · Health, Life and Disability											
5020.10 · Medical Insurance - Staff	108,950	168,316	108,633		145,014	530,913	529,708	360,206	67.8%	0.2%	Estimate 8% Increase January 2021 (effective 4% FY increase)
5020.20 · Medical Insurance - Directors	26,359					26,359	26,359	20,516	77.8%	0.0%	Based on BOD Caps
5020.30 · Dental Insurance - Staff	18,760	28,140	16,692		24,724	88,316	98,457	60,701	68.7%	-10.3%	Estimate 4% Increase July 2020
5020.40 · Dental Insurance - Directors	3,422					3,422	3,422	2,129	62.2%	0.0%	Based on BOD Caps
5020.50 · Vision - Staff	1,944	2,917	1,662		2,593	9,116	9,296	6,408	70.3%	-1.9%	Estimate 4% increase July 2020

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5020.60 · Vision - Directors	516					516	516	382	74.0%	0.0%	Based on BOD Caps
5020.70 · Life and Disability	2,310	3,152	1,385		3,315	10,162	45,225	7,837	77.1%	-77.5%	Estimate 4% increase July 2020
Total 5020.00 · Health, Life and Disability	162,261	202,525	128,371	0	175,645	668,803	712,983	458,179	68.5%	-6.2%	
5030.00 · Retirement - CalPERS	256,371	238,098	173,045		181,023	848,537	775,610	533,274	62.8%	9.4%	35.7% of base wages for CalPERS Classic, 19 Employees, includes 7% of EE share paid by ISD, 8.2 % of base wages for CalPERS PEPRA, 9 Employees.
5040.00 · OPEB Annual Req. Contribution	350,000					350,000	350,000	214,701	61.3%	0.0%	Estimated annual contribution to reduce Net OPEB Liability
5080.00 · Workers Compensation Insurance	2,584	32,771	26,609		32,765	94,729	88,253	66,153	69.8%	7.3%	Expecting 5% Increase in Rates, Experience Mod currently 0.89.
5090.00 · Payroll Taxes - Employer	17,230	13,665	11,527		14,232	56,654	55,019	42,536	75.1%	3.0%	As calculated based on expected payroll
Total 5000.00 · Salaries and Related Expenses	1,666,296	1,354,681	928,350	0	1,286,045	5,235,372	5,119,005	3,549,217	67.8%	2.3%	
5200.00 · Administration Expenses											
5203.00 · Bank and Credit Card Fees	500	0	0	0	0	500	500	450	90.0%	0.0%	Based on Current FY Actual
5204.00 · Coalitions	18,500	0	0	0	0	18,500	22,200	12,013	64.9%	-16.7%	CVCWA (\$4,200 Mercury Study), IRWMP (\$5,000), WRCW (\$9,000)
5205.00 · County - LAFCO	9,000	0	0	0	0	9,000	8,500	8,885	98.7%	5.9%	Estimated Annual Fee
5210.00 · County - Processing Fees	14,000	0	0	0	0	14,000	13,000	6,061	43.3%	7.7%	Estimated Annual Fee
5215.00 · Dues and Memberships	26,000	3,000	0	0	2,500	31,500	30,920	28,925	91.8%	1.9%	CASA (\$17,000), CSDA (\$7,500), CVCWA (\$800), Oakley Chamber (\$500), Costco (\$120), Underground Service Alerts, CWEA Memberships, WEF
5220.00 · Election Expenses	20,000	0	0	0	0	20,000	0	0	0.0%		Election Year
5225.00 · Employee Events & Appreciation	27,000	500	500	0	1,500	29,500	28,200	17,545	59.5%	4.6%	Xmas party, Morale boosters, GM staff appreciation expenses, Spring, Summer, Fall, Winter and Thanksgiving Staff luncheons.
5228.00 · Employee Wellness Program	5,000	1,000	0	0	0	6,000	7,000	6,518	108.6%	-14.3%	Employee Assistance Program, ergonomics and posture related equipment
5230.00 · Expensed Equip/Furn/Software	5,000	1,500	0	0	5,000	11,500	22,000	10,710	93.1%	-47.7%	TVs for Boardroom
5235.00 · Licenses/Permits/Certifications	4,000	10,000	5,000	0	50,000	69,000	65,000	57,500	83.3%	6.2%	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	4,000	1,500	0	2,500	18,000	16,000	14,509	80.6%	12.5%	Based on expected actual
5242.00 · Physicals & Exams	0	2,000	1,000	0	600	3,600	4,100	602	16.7%	-12.2%	DMV Physicals and Datco Drug Testing
5245.00 · Postage and Delivery	1,500	500	0	0	500	2,500	2,000	997	39.9%	25.0%	Based on expected actual
5248.00 · Printing and Reproduction	1,200	0	0	0	1,000	2,200	2,200	1,661	75.5%	0.0%	Sharp USA Copier Maintenance
5250.00 · Public Education and Outreach	15,000	0	0	0	0	15,000	15,000	1,639	10.9%	0.0%	\$15,000 public outreach and open house events
5255.00 · Records Management	3,500	0	0	0	0	3,500	2,000	1,050	30.0%	75.0%	ECS Imaging, Shredding and program license fee.
5265.00 · Subscriptions and Notices	2,000	1,500	300	0	0	3,800	7,300	3,694	97.2%	-47.9%	Based on expected actual
5270.00 · Telecommunications											
5270.10 · Cellular Reimbursement	3,360	4,200	6,840	0	4,200	18,600	18,000	13,125	70.6%	3.3%	Based on cell reimbursements currently in place
5270.20 · Office Line, Internet and Data	27,500	2,700	0	0	2,400	32,600	31,700	25,457	78.1%	2.8%	TPx \$6,240, Microsoft Exchange \$1,457, Mitel \$8,724, Comcast \$10,020, Verizon for iPads
Total 5270.00 · Telecommunications	30,860	6,900	6,840	0	6,600	51,200	49,700	38,582	75.4%	3.0%	
5273.00 · Temporary Support Services	0	0	0	3,700	7,000	10,700	13,500	3,490	32.6%	-20.7%	Non Employee Temporary Staffing
5275.00 · Training, Tuition and Conferences	41,000	9,000	2,000	0	25,000	77,000	66,408	50,609	65.7%	15.9%	For HQ, Training, Tuition costs for admin staff (\$17K), directors (\$24K) and ISD for mandatory organizational wide trainings.
5295.00 · Miscellaneous Administration	4,000	1,000	0	0	0	5,000	5,000	(353)	-7.1%	0.0%	Placeholder for unexpected costs
Total 5200.00 · Administration Expenses	238,060	40,900	17,140	3,700	102,200	402,000	380,528	265,087	65.9%	5.6%	

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5300.00 - Insurance										
5310.00 - CSRMA Business Package	140,000				140,000	140,000	114,210	81.6%	0.0%	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	141,300	141,300	115,510	81.7%	0.0%	
5400.00 - Operations and Maintenance										
5402.00 - Bio-Solids Removal	0	0	0	170,000	170,000	140,000	94,436	55.6%	21.4%	Expected higher rates
5408.00 - Encroachment Permits	0	7,000	0	0	7,000	1,200	0	0.0%	483.3%	
5410.00 - Equipment Rental	0	6,000	3,000	1,000	4,000	20,500	10,918	78.0%	-31.7%	Boomlift for Crane Inspections/Grit Classifier Service, Crane Rental, Various Other
5420.00 - Fuel										
5420.20 - Diesel - On Road	0	10,000	5,000	0	0	12,000	11,363	75.8%	25.0%	Expecting no significant change in prices or consumption
5420.30 - Diesel - Off Road	0	1,000	55,000	0	4,000	52,000	36,350	60.6%	15.4%	increase due to full time farm irrigation with two river pumps
5420.60 - Gasoline	2,000	17,000	7,500	0	300	25,800	18,085	67.5%	3.9%	Expecting no significant change in prices or consumption
Total 5420.00 - Fuel	2,000	28,000	67,500	0	4,300	89,800	65,798	64.6%	13.4%	
5425.00 - Janitorial Service and Supplies	8,000	8,000	6,500	0	12,000	23,300	25,573	74.1%	48.1%	As Contracted. Added Window cleaning for Admin building.
5430.00 - Jersey Island Use Expense	0	0	0	0	0	0	0			
5435.00 - Landscaping Services & Supplies	8,700	6,000	0	0	7,300	20,200	11,077	50.4%	8.9%	As Contracted
5440.00 - Maintenance and Repair										
5440.05 - Building Maintenance and Security	7,200	10,000	5,000	0	14,000	39,000	27,033	74.7%	-7.2%	Paint, Lights, General Repairs, Locksmith, Rollup Doors, Pest Control (\$6K), Security (\$2K), HVAC and Various Other
5440.10 - Collection System Repair	0	40,000	0	0	0	50,000	46,015	115.0%	-20.0%	Non Capitalized Repairs to System. FY 19/20 actual included bid prep services for \$11,725
5440.20 - Farm and Field Maintenance	0	0	110,000	0	0	106,000	48,041	43.7%	3.8%	Fertilizer and seed for hay fields, soil enhancements (gypsum) pesticides, irrigation lines and drain pipe costs
5440.25 - Ground Maintenance	13,500	3,600	18,000	0	9,000	37,200	48,784	110.6%	18.5%	Weed Spray, Irrigation/plants/tree R/R, Pesticides
5440.30 - Levee Maintenance	0	0	0	0	0	0	0			None Expected
5440.35 - Pond Maintenance	0	0	0	0	5,000	5,000	0	0.0%	0.0%	Preliminary #...If pond dries completely this will change to \$0.
5440.40 - Road Repairs	0	0	50,000	0	0	50,000	0			Carryover from FY 19/20 because no repairs could be done
5440.50 - Undercrossing Maintenance	4,000	0	0	0	0	4,000	300	7.5%	0.0%	Based on expected cost
5440.55 - Vehicle & Equip. Maintenance	500	20,000	65,000	0	5,000	90,500	51,158	56.5%	0.0%	
5440.60 - WRF Maintenance & Repair	0	0	0	0	292,000	270,000	140,304	48.0%	8.1%	Equipment Maintenance/Repairs, Equipment Replacement <\$5,000 Capitalization Policy. Includes Rotork (\$15k), Neuros (\$76k), IR/Cisco, Shape (\$9k).
Total 5440.00 - Maintenance and Repair	25,200	73,600	248,000	0	325,000	651,700	361,635	53.8%	3.1%	
5450.00 - Mosquito Abatement	0	0	12,000	0	0	12,000	2,250	18.8%	0.0%	
5455.00 - Nexgen/CMMS	0	6,000	0	0	9,000	12,500	37,825	252.2%	20.0%	Nexgen Annual Subscription \$9,000
5460.00 - Supplies and Materials										
5460.20 - Chemicals	0	10,000	0	0	75,000	75,000	57,016	67.1%	13.3%	Polymer \$25K, Sodium Hypochlorite \$5K, Citric Acid \$20K, Aluminum Sulfate \$15K (Bulk pricing), Collections \$10,000
5460.40 - Lab Supplies	0	0	0	0	8,000	10,000	868	10.9%	-20.0%	Lab Tests
5460.60 - Maintenance Supplies	0	1,500	3,000	0	6,000	11,000	5,979	56.9%	-4.5%	
5460.80 - Operating Supplies	0	2,500	4,000	1,000	8,000	16,000	2,327	15.0%	-3.1%	Mechanics gloves, misc. vehicle cleaners, paint etc.
Total 5460.00 - Supplies and Materials	0	14,000	7,000	1,000	97,000	112,000	66,190	55.6%	6.3%	
5470.00 - Qrtly Ground watering Monitoring	0	0	0	0	9,000	9,000	6,918	76.9%	0.0%	
5475.00 - Reclamation Assessments	5,500	0	166,283	0	166,282	338,065	338,219	100.0%	0.0%	RD830 Assessment, and RD799
5480.00 - Safety Related Expenses	2,000	8,000	6,000	0	10,000	26,000	15,801	60.8%	0.0%	Safety Related Expenses and Training
5485.00 - Telemetry System & Calibration	0	5,000	0	0	45,000	50,000	8,526	17.1%	0.0%	SCADA, Radios, Flow Meters R/R, UPS replacement, JSP.
5488.00 - Tools and Expensed Equipment	0	7,500	6,500	0	6,000	24,000	14,856	74.3%	-16.7%	Mechanics hand tools, replacing old farm tools

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5490.00 - Uniforms and Servicing	0	9,000	8,000	0	8,000	25,000	25,000	15,438	61.8%	0.0%	Annual servicing and purchases of replacement uniforms
Total 5400.00 - Operations and Maintenance	51,400	178,100	530,783	2,000	872,882	1,635,165	1,555,265	1,075,460	65.8%	5.1%	
5600.00 - Professional Services											
5605.00 - Accounting Services	125,000	0	0	0	0	125,000	125,000	82,678	66.1%	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	0	0	0	0	0	0	35,000	27,746			No planned rate study as completed FY 19/20
5630.15 - Engineering Services	155,000	0	0	0	0	155,000	150,000	96,724	62.4%	3.3%	VW Housen & Associates General Engineering services (excludes capital project design and management)
5630.20 - Financial Analysis Projections	5,000	0	0	0	0	5,000	4,500	4,120	82.4%	11.1%	GASB 68 and 75 Actuarial Reports
5630.25 - Geotechnical Services	0	0	0	0	0	0	5,000	980	#DIV/0!	-100.0%	Not expected for FY 20/21
5630.30 - GIS and Mapping	0	15,000	0	0	0	15,000	5,000	13,338	88.9%	200.0%	California Cad Solutions 100hr Professional Services Contract
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	60,000	25,467	42.4%	0.0%	RGS (\$60,000)
5630.50 - Information Technology	7,500	1,500	2,000	0	0	11,000	12,000	10,740	97.6%	-8.3%	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	20,000	6,861	34.3%		Regulatory Assistance
5630.65 - Programming Services	0	53,000	0	0	10,000	63,000	63,000	695	1.1%	0.0%	Worksmart Automation, Supply PS Data Integration, Scada Programming for Flow Analysis (\$53K)
5630.80 - Strategic and Other Planning	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	
5630.85 - Studies and Assessments	300,000	0	0	0	0	300,000	25,000	40,750	13.6%	1100.0%	Bio-Solids Master Plan
5630.90 - Other Contracted Services	10,000	0	0	0	0	10,000	10,000	8,746	87.5%		Place holder for unexpected consulting services
Total 5630.00 - Consulting Services	537,500	69,500	2,000	0	30,000	639,000	389,500	236,167	37.0%	64.1%	
5650.00 - Lab Testing											
5650.20 - General Lab Services	0	1,000	0	0	35,000	36,000	36,000	24,861	69.1%	0.0%	FGL, To reflect actual usage
Total 5650.00 - Lab Testing	0	1,000	0	0	35,000	36,000	36,000	24,861	69.1%	0.0%	
5660.00 - Legal Services											
5660.10 - General Business Issues	90,000	0	0	0	0	90,000	90,000	62,326	69.3%	0.0%	
5660.40 - Personnel Related	10,000	0	0	0	0	10,000	10,000	660	6.6%	0.0%	
Total 5660.00 - Legal Services	100,000	0	0	0	0	100,000	100,000	62,986	63.0%	0.0%	
5670.00 - Payroll Processing Fees	12,000	0	0	0	0	12,000	12,000	8,150	67.9%	0.0%	ADP and 125 Plan Fees
5680.00 - Public Outreach Services	52,500	0	0	0	0	52,500	52,500	15,600	29.7%	0.0%	Gelke Promotions - PR Services and Newsletter
Total 5600.00 - Professional Services	843,000	70,500	18,800	0	65,000	997,300	747,800	453,042	45.4%	33.4%	
5800.00 - Utilities											
5810.00 - Diablo Water District	1,300	5,000	0	0	1,100	7,400	5,800	6,443	87.1%	27.6%	DWD lift station wash water, potable water for office, shop and plant
5860.00 - Electric and Gas	10,000	75,000	15,000	0	520,000	620,000	626,000	448,642	72.4%	-1.0%	PG&E and CA PV Energy
Total 5800.00 - Utilities	11,300	80,000	15,000	0	521,100	627,400	631,800	455,085	72.5%	-0.7%	
6000.00 - Depreciation Expense	100,000	1,365,000	175,000	0	2,260,000	3,900,000	3,900,000	2,925,000	75.0%	0.0%	
Total Expense	3,051,356	3,089,181	1,685,073	5,700	5,107,227	12,938,537	12,475,698	8,838,401	68.3%	3.7%	
Net Operating Income (Deficit)	10,177,234	(3,089,181)	(1,308,773)	(5,700)	(5,107,227)	666,353	(7,797)	1,211,096	181.7%	-8645.8%	

ISD All Departments FY20/21 Budget Detail

	Headquarters	Collections	Jersey	Recycled Water	WRF	FY 20/21 Budget	FY 19/20 Budget	FY 19/20 9 Months Actual (75%)	Actual YTD % of FY 20/21 Budget	Budget 20/21 % Change Budget 19/20	Comments
Other Income/Expense											
Other Income											
7500.00 · Cattle Sales			1,050,000			1,050,000	1,050,000	601,306	57.3%	0.0%	Based on value of sales at current market conditions
7600.00 · Gain (Loss) Sale of Assets	0				0	0	0			#DIV/0!	
7700.00 · Interest and Dividend Income	200,000				200,000	275,000	272,165		136.1%	-27.3%	
7800.00 · Unrealized Gains and (Losses)	0				0	0	118,781				
	200,000	0	1,050,000	0	0	1,250,000	1,325,000	992,252	79.4%	-5.7%	
Other Expense											
8500.00 · Cattle Operation Expenses											
8510.00 · Salaries and Related Expenses											
8510.10 · Salaries and Wages			180,000			180,000	150,000	139,003	77.2%	20.0%	Increase due to using more ISD permanent staff versus temporary non benefited staff. FY 19/20 budget was too low which was based on FY 18/19 actual when more temporary staff were utilized in the cattle operations.
8510.1t · Temporary Staff Wages			20,000			20,000	20,000	6,571	32.9%	0.0%	
8510.20 · Health, Life & Disability			51,600			51,600	30,000	38,868	75.3%	72.0%	
8510.30 · Retirement - CalPERS			36,000			36,000	23,000	27,721	77.0%	56.5%	
8510.80 · Workers Compensation			9,000			9,000	13,000	6,682	74.2%	-30.8%	
8510.90 · Payroll Taxes - Employer			3,200			3,200	3,900	2,518	78.7%	-17.9%	
Total 8510.00 · Salaries and Related Expenses	0	0	299,800	0	0	299,800	239,900	221,363	73.8%	25.0%	
8520.00 · Dues & Subscriptions			1,600			1,600	1,400	1,480	92.5%	14.3%	
8525.00 · Expensed Equipment			0			0	0	0			
8530.00 · Feed			12,000			12,000	12,000	12,676	105.6%	0.0%	Outside feed like minerals and supplements
8535.00 · Fencing			25,000			25,000	25,000	54	0.2%	0.0%	
8540.00 · Fuel											
8540.20 · Diesel - On Road			2,600			2,600	2,600	2,207	84.9%	0.0%	
8540.30 · Diesel - Off Road			3,150			3,150	3,150	2,865	91.0%	0.0%	
8540.60 · Gasoline			3,000			3,000	4,050	2,181	72.7%	-25.9%	
Total 8540.00 · Fuel	0	0	8,750	0	0	8,750	9,800	7,253	82.9%	-10.7%	
8545.00 · Operating Supplies			22,000			22,000	22,000	5,298	24.1%	0.0%	
8550.00 · Replacement Cattle			55,000			55,000	52,000	38,225	69.5%	5.8%	replacement costs follow the market conditions
8553.00 · State Inspection Fees			2,000			2,000	2,000	652	32.6%	0.0%	Department of Ag Inspection Fees
8555.00 · Trucking			6,000			6,000	5,000	4,700	78.3%	20.0%	
8560.00 · Vaccination Supplies			52,500			52,500	51,000	28,856	55.0%	2.9%	
8565.00 · Vehicle/Equipment Maintenance			5,000			5,000	5,000	10,451	209.0%	0.0%	
8570.00 · Veterinary Services			7,600			7,600	7,500	4,110	54.1%	1.3%	
8595.00 · Miscellaneous			1,200			1,200	1,200	0	0.0%	0.0%	
Total 8500.00 · Cattle Operation Expenses	0	0	498,450	0	0	498,450	433,800	335,118	67.2%	14.9%	
8995.00 · Interest Expense	0				0	0	0				
Total Other Expense	0	0	498,450	0	0	498,450	433,800	335,118	67.2%	14.9%	
Net Other Income(Expense)	200,000	0	551,550	0	0	751,550	891,200	657,134	87.4%	-15.7%	
Net Income (Deficit)	10,377,234	(3,089,181)	(757,223)	(5,700)	(5,107,227)	1,417,903	883,403	1,868,230	131.8%	60.5%	
Debt Service	(2,937,701)					(2,937,701)	(2,937,701)				
Net Income (Deficit) Including Debt Service	7,439,533	(3,089,181)	(757,223)	(5,700)	(5,107,227)	(1,519,798)	(2,054,298)				
Excluding Depreciation	100,000	1,365,000	175,000	0	2,260,000	3,900,000	3,900,000				
Net Cash Inflow (Outflow) - Excluding CIP	7,539,533	(1,724,181)	(582,223)	(5,700)	(2,847,227)	2,380,202	1,845,702				