

Jikoji--Revenue & Expense Report & Proposed Budget 2014-2015 Fiscal Year

		FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue: Designated & Undesignated		Actual	Budget	Actual	Budget	Actual	Budget
Revenue--Designated							
4052/NA Kobun memorial		0.00	0.00	0.00	0.00	0.00	0.00
4054/4010 Resident Teacher Fund		13,870.00	3,000.00	4,255.00	4,000.00	6,405.00	7,000.00
4058/4020 Facilities Improvements Fund		0.00	0.00	24,016.82	4,000.00	14,850.00	5,000.00
4053/4030 Trail Fund		3,000.00	0.00	300.00	0.00	0.00	0.00
NA/4040 Animal Welfare Fund		NA	NA	NA	0.00	1,110.00	0.00
4050/NA Donations designated--Other		4,657.00	0.00	0.00	0.00	0.00	0.00
4051/4070 Endowment Fund		4,500.00	0.00	0.00	0.00	3,000.00	1,000.00
Total Designated Revenue		37,927.00	\$3,000.00	\$28,571.82	\$8,000.00	\$25,365.00	\$13,000.00
Revenue--Undesignated							
Donations--Undesignated							
4060/4060 Donation--Undesignated		20,827.00	21,000.00	20,076.83	14,500.00	9,805.74	7,500.00
Total Donations--Undesignated		\$ 20,827.00	\$ 21,000.00	\$ 20,076.83	\$ 14,500.00	\$ 9,805.74	\$ 7,500.00
Program Service Revenue							
4302/4310 Jikoji class-workshop-square		1,000.00	1,000.00	986.40	1,000.00	1,175.00	5,000.00
4313/4330 Non-Jikoji group retreats		45,930.00	43,000.00	51,651.32	36,500.00	47,260.68	40,000.00
4312/4340 Jikoji sesshin		17,540.00	17,500.00	21,494.36	14,500.00	9,737.52	10,000.00
4311/4360 Short Term Individual retreats		3,910.00	3,800.00	7,462.00	7,500.00	8,294.34	8,000.00
4380/4361 Long Term Individual Retreats		4,620.00	4,500.00	5,420.00	6,500.00	11,088.00	20,000.00
Total Program Service Revenue		\$73,000.00	\$69,800.00	\$87,014.08	\$66,000.00	\$77,555.54	\$83,000.00
Minus Auto Trans to Teach. Fund.= 10% (9010)		(\$9,000.00)	(\$9,000.00)	(\$10,000.00)	(\$7,500.00)	(\$8,210.00)	(\$9,050.00)
Minus Transfer to Facility Improvement Fund (net)		\$0.00	(\$10,000.00)	(\$10,000.00)	0.00	(\$1,044.68)	\$0.00
Minus Transfer to Trail Improvement Fund (net)		\$0.00	\$0.00	\$0.00	0.00	(\$3,175.00)	\$0.00
Minus Transfer to Animal Welfare Fund (net)		\$0.00	\$0.00	\$0.00	0.00	(\$23.14)	\$0.00
Net Program Service Revenue		\$64,000.00	\$50,800.00	67,014.08	\$ 58,500.00	\$65,102.72	\$73,950.00
Total Undesignated Rev. (Undes.. Donations + Net Prog. Rev.)		\$ 84,827.00	\$ 71,800.00	\$ 87,090.91	\$ 73,000.00	\$ 74,908.46	\$ 81,450.00
Total Total Revenues		\$ 143,581.00	\$ 95,800.00	\$135,739.56	\$ 95,500.00	\$112,726.28	\$ 101,950.00

Payments From Undesignated Funds		FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
		Actual	Budget	Actual	Budget	Actual	Budget
5100/5100 Administration							
	5160 Accounting & Tax Prof. Fees	860.00	900.00	905.00	950.00	2,508.11	1,000.00
	5170 & 5625 & 5618/5200 Other Prof. Fees	0.00	150.00	629.00	325.00	367.00	500.00
	5710/5230 Annual Corp Fee & Permits	\$711.00	\$720.00	661.00	700.00	165.00	500.00
	NA/5260 Administration Employee Compensation	NA	NA	NA	NA	3,585.47	3,000.00
	NA/6040 Administration Employee Taxes	NA	NA	NA	NA	NA	450.00
	5100/5100 Total Administration	\$ 1,571.00	\$ 1,770.00	\$ 2,195.00	\$ 1,975.00	\$ 6,625.58	\$ 5,450.00
5100/5200 Business							
	5200/5210 -- Supplies Organization Administration	589.00	600.00	430.65	500.00	902.26	750.00
	5250/5220 Small Office Equipment	269.00	300.00	336.05	200.00	1,452.10	200.00
	5300/5240,5250 Internet & Telephone	2,265.00	2,000.00	2,489.43	2,500.00	3,046.43	3,000.00
	5315/ NA Printing/Copying 4 Adm. & Bd.	446.00	275.00	476.91	500.00	0.00	0.00
	5320/5360 Postage & Delivery Org. Admin	274.00	100.00	213.58	200.00	36.30	50.00
	5330/NA Advertising	30.00	0.00	0.00	0.00	0.00	0.00
	NA/6050 Payroll Service	1,514.22	1,500.00	1,358.35	1,600.00	1,465.41	2,000.00
	NA/5200 Business Expense Others	NA	NA	NA	NA	367.00	500.00
	Total Business	\$ 6,958.22	\$ 6,545.00	\$ 7,499.97	\$ 7,475.00	\$ 13,895.08	\$ 6,500.00
5500/5400 Interest Expense & Bank Fees							
	5510 Credit Card Late Fee	0.00	40.00	39.00	40.00	NA	NA
	5515 NSF Fee	0.00	20.00	0.00	0.00	NA	NA
	5520 Interest Expense	0.00	25.00	172.77	25.00	NA	NA
	5540 & 5530 Banking, Check Printing, etc.	8.00	100.00	132.35	100.00	NA	NA
	5570 Safe Deposit Fee	80.00	80.00	80.00	80.00	NA	NA
	Total 5400 - Bank Charges	NA	NA	NA	NA	466.20	500.00
	Total 5500/5400 Interest Expense & Bank Fees	\$ 88.00	\$ 265.00	\$ 424.12	\$ 245.00	\$ 466.20	\$ 500.00
5600 Insurance and Fees							
	5614/5610 Insurance, Accident	866.00	1,000.00	1,076.25	1,100.00	-650.00	\$ 1,000.00
	5615/5640 Liability Insurance Policy (property)	2,000.00	2,000.00	0.00	4,000.00	5,673.00	\$ 6,000.00
	5616/5620 Insurance, D & O	1,381.00	1,500.00	1,500.00	1,550.00	2,699.00	\$ 3,000.00
	5617/5630 Workers' Comp Insurance	1,004.00	1,900.00	1,970.00	2,000.00	2,229.00	\$ 2,500.00
	Total 5600 Insurance and Fees	\$ 5,251.00	\$ 6,400.00	\$ 4,546.25	\$ 8,650.00	\$ 9,951.00	\$ 12,500.00
	Total Administration and Business	\$ 12,297.22	\$ 13,210.00	\$ 12,470.34	\$ 16,370.00	\$ 24,312.28	\$ 24,950.00
6000/6000 Program Services Expense							
	6010/6001 Program Services Compensation						
	6012/6010 -- Compensation to Staff	10,997.74	\$8,000.00	7,759.27	8,000.00	5,238.99	8,261.00
	NA/6030 Temporary Employees	\$0.00	\$0.00	0.00	0.00	40.00	500.00
	6014/6040 Payroll Tax	\$5,480.10	\$5,500.00	4,059.81	5,500.00	936.14	1,239.00
	Total 6010/6001 Program Services Compensation	16,477.84	\$13,500.00	\$11,819.08	13,500.00	\$6,215.12	\$ 10,000.00
6100/6100 Supplies							
	6105/6110 Supplies Groceries	9,183.73	12,000.00	14,403.75	11,000.00	9,717.13	11,000.00
	6120/6120 Supplies Housekeeping	1,644.15	\$2,100.00	1,696.14	1,500.00	2,935.32	3,000.00
	Total 6100/6100 Total Supplies	\$ 10,827.88	\$ 14,100.00	\$ 16,099.89	\$ 12,500.00	\$ 12,652.45	\$ 14,000.00

Payments from Undesignated Funds (Con't)		FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
		Actual	Budget	Actual	Budget	Actual	Budget
6200 Occupancy							
	6210 PG&E	5,550.00	6,000.00	6,316.92	5,500.00	7,034.11	8,000.00
	6211 Propane	4,270.00	4,500.00	3,323.25	3,000.00	3,530.94	3,000.00
	6220 Firewood	800.00	400.00	0.00	0.00	21.74	0.00
	6230 Property Taxes	1,350.00	1,500.00	1,362.14	1,500.00	1,342.17	1,400.00
	6240 Garbage Fee & Dump Fee	1,270.00	1,400.00	1,500.02	1,500.00	1,518.77	1,500.00
	Total 6200 Total Occupancy	\$ 13,240.00	\$ 13,800.00	\$ 12,502.33	\$ 11,500.00	\$ 13,447.73	\$ 13,900.00
6300 Equip Maint & Repair Prog Serv							
	6301/6310 Materials, garden	253.06	600.00	333.70	350.00	794.18	750.00
	6304/6320 Equip Maint & Repair, Cliff et al	8,296.97	11,000.00	22,065.10	9,500.00	2,239.05	7500.00
	6306/6330 Major Equipment	0.00	500.00	0.00	0.00	6,609.55	0.00
	6340 - Roads	NA	NA	NA	NA	720.00	750.00
	6350 - Grounds	NA	NA	NA	NA	301.44	300.00
	6310/6380 Equip Rental	291.77	1,000.00	1,091.81	500.00	710.24	750.00
	6305 Shika	266.44	1,000.00	962.07	500.00	NA	NA
	Total 6300 — Total Equip Maint & Repair Prog Serv	\$9,108.24	\$14,100.00	\$24,452.68	\$10,850.00	\$11,374.46	\$ 10,050.00
6350 & 6360— Newsletter Printing & Postage & Books							
	6352 — Postage - Other Program	0.00	\$300.00	106.62	50.00	0.00	50.00
	6355 — Printing Newsltr. & Copying Program	0.00	\$20.00	294.14	50.00	0.00	50.00
	6360 — Books & Suscriptions	4.70	0.00	61.54	0.00	0.00	0.00
	Total 6350 — Newsletter Printing & Postage & Books	\$ 4.70	\$ 320.00	\$ 462.30	\$ 100.00	\$ -	\$ 100.00
6400 Travel Expenses							
	6405/6410 Teacher Travel	800.20	1,500.00	284.59	750.00	613.70	750.00
	6410/6420 Parking, Taxis, Tolls	30.00	200.00	200.00	50.00	157.37	200.00
	6415/6340 Mileage/Gas	2,336.14	3,000.00	3,079.27	3,000.00	2,879.94	3,000.00
	Total 6400 Travel Expenses	\$ 3,166.34	\$ 4,700.00	\$ 3,563.86	\$ 3,800.00	\$ 3,651.01	\$ 3,950.00
6450/6500 Teachings, Ceremony & Classes							
	6455,6456/6510 — Supplies Ceremony	518.00	800.00	4,612.31	800.00	308.06	200.00
	6456/NA Supplies Workshops and Classes	inc above	inc above	inc above	inc above	inc above	200.00
	6460/6520 Guest Teachers Stipend	1,925.00	1,000.00	2,100.00	2,000.00	2,700.00	3,000.00
	6465/NA Printed Materials & Copying	301.06	450.00	1882.53	300.00	0.00	100.00
	Total 6450/6500 Teachings, Ceremony & Classes	\$ 2,744.06	\$ 2,250.00	\$ 8,594.84	\$ 3,100.00	\$ 3,008.06	\$ 3,500.00
	Total 6000 — Program Services Expense	\$ 55,569.06	\$ 62,770.00	\$ 77,494.98	\$ 55,350.00	\$ 50,348.83	\$ 55,500.00
Total Expense (Admin & Business Expenses + Program Service Expenses)		\$ 67,866.28	\$ 75,980.00	\$ 89,965.32	\$ 71,720.00	\$ 74,661.11	\$ 80,450.00
Total Undesignated Rev. (Undes.. Donations + Net Prog. Rev.)		\$ 84,827.00	\$ 71,800.00	\$ 87,090.91	\$ 73,000.00	\$ 74,908.46	\$ 81,450.00
Net Income (Loss)		\$16,960.72	(\$4,180.00)	\$ (2,951.24)	\$1,280.00	\$ 247.35	\$1,000.00

Summary of Actual Payouts & Revenue From Undesignated Funds

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14
Undesignated Fund Status	Actual	Actual	Actual	Budget
Total Administration & Business	\$ 12,297.22	\$ 12,470.34	\$ 24,312.28	\$ 24,950.00
Total Program Services Expenses	\$ 55,569.06	\$ 77,494.98	\$ 50,348.83	\$ 55,500.00
Transfer from General Fund to Fac. Imp. Fund	0.00	0.00	\$ 23.14	0.00
Total Payouts	\$ 67,866.28	\$ 89,965.32	\$ 74,684.25	\$ 80,450.00
Total Revenues	\$ 84,827.00	\$ 87,090.91	\$ 74,908.46	\$ 81,450.00
Undesignated Fund Status				
Reimbursement due to General Fund from Facility Fund	5,713.70	0.00	0.00	0.00
Undesignated Fund Status Change –Positive (+) or Neg. (-)	\$ 22,674.42	-\$ 2,874.41	\$ 224.21	\$ 1,000.00

Status of "Active" Designated Funds

Resident Teacher Fund					
6011/6020+* Compensation paid to Resident Teacher	(\$14,500.00)	(\$14,521.62)	(\$14,500.00)	(\$16,049.69)	(\$16,000.00)
NA/5650 Health Insurance	NA	NA	NA	\$ -	\$ -
NA/6120* Employer Employment Taxes	NA	NA	NA	(\$1,827.56)	(\$2,400.00)
Automatic Transfer to Teacher Fund	9,000.00	10,000.00	\$7,500.00	\$8,210.00	\$9,050.00
4054/4010 Funds Donated to Resident Teacher Fund	3,000.00	4,255.00	\$4,000.00	\$6,405.00	\$8,000.00
Funds in Specified reserved for Kobun Memorial	2,500.00	-2,500.00	\$ -	\$ -	\$ -
Surplus in Teacher's Fund	12,500.00	12,500.00	\$9,921.28	\$6,921.28	\$3,659.03
Teacher Funds Status: Positive (+) or Negative (-)	\$ 12,500.00	\$ 9,733.38	\$6,921.28	\$3,659.03	\$2,309.03

Facility Improvement Fund	
Facility Improvement Fund—Funds on Hand as of March 1, 2012	\$ 2,204.53
Facility Improvement Fund—General Fund Allocations as of 12/05/12	12,500.00
Facility Improvement Fund—Private Donations 2012-FY2014	30,698.39
Total Funds Available as of 6/9/2013	\$ 45,402.92
Facility Fund Expenditure as of 6/1/2013	\$ (44,947.60)
Net Funds Remaining in Imp. Fund as of 6/9/2013	\$ 455.32
Facility Fund Donations	\$ 14,850.00
Facility Fund Expenditures	\$ (13,352.24)
Net Funds Remaining in Imp. Fund as of 4/30/2014	\$ 1,953.08
Trail Fund	
Trail Improvement Fund—Funds on Hand beginning of 5/1/13	\$ 3,175.00
Trail Improvement Fund Donations	\$0.00
Trail Improvement Fund Outlays during FY2014	\$0.00
Funds Transferred to the Trail Fund Saving Account	(3,175.00)
Net Funds Remaining in Trail Fund Checking Account as of 4/30/14	\$0.00
Net Funds Remaining in Trail Fund Savings Account as of 4/30/14	\$ 3,175.00
Animal Fund	
Animal Fund—Funds on Hand beginning of 5/1/13	\$ 7.50
Animal Fund Donations during FY2014	1,110.00
Animal Fund Outlays during FY2014	(281.27)
Funds Transferred form General Fund during FY2014	23.14
Net Funds Remaining in Animal Fund as of 4/30/14	\$ 859.37