

Jikoji Treasurer's Report for the June 12, 2016 Board Meeting

		FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	Proposed FY 2016-17
Revenue: Designated & Undesignated		Actual	Actual	Budget	Actual	Budget
Donations--Designated Revenue						
	4054/4010 Resident Teacher Fund	\$ 6,405.00	\$ 2,250.00	\$ 4,000.00	\$ 2,500.00	\$ 2,500.00
	4058/4020 Facility Improvement Fund	\$ 14,850.00	\$ 85,500.00	\$ 10,000.00	\$ 9,038.00	\$ 10,000.00
	Donations	\$ 14,850.00	\$ 40,500.00			
	Loans	\$0.00	\$ 45,000.00			
	Garden Rock Donation				\$ 800.00	\$0.00
	Community Blding Floor Improve. Donation				\$ 1,000.00	\$0.00
	4053/4030 Trail Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	NA/4040 Animal Welfare Fund	\$ 1,110.00	\$0.00	\$0.00	\$0.00	\$ 500.00
	4050/NA Donations designated--Other	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
	4051/4070 Endowment Fund	\$ 3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Designated Revenue		\$ 25,365.00	\$ 87,750.00	\$ 14,000.00	\$ 13,338.00	\$ 13,000.00
Total Undesignated Revenue						
	4060 Donations--Undesignated	\$ 9,805.74	\$ 15,005.96	\$ 15,000.00	\$ 16,148.55	\$ 18,000.00
	4302 Jikoji class-workshop	\$ 1,175.00	\$ 5,593.11	\$ 5,000.00	\$ 90.00	\$ 5,000.00
	4310 Long Term Individual Retreats	\$ 11,088.00	\$ 21,880.00	\$ 25,000.00	\$ 24,240.00	\$ 25,000.00
	4311 Short Term Individual retreats	\$ 8,294.34	\$ 8,940.75	\$ 10,000.00	\$ 32,032.85	\$ 25,000.00
	4312 Jikoji sesshin	\$ 9,737.52	\$ 14,735.00	\$ 15,000.00	\$ 6,799.00	\$ 10,000.00
	4313 Non-Jikoji group retreats	\$ 47,260.68	\$ 36,177.00	\$ 40,000.00	\$ 38,245.00	\$ 40,000.00
	4314 Interest Income & Adjustment	\$ -	\$ 1.82	\$ -	\$ 0.33	\$ 2.00
Total Undesignated Revenue		\$ 87,361.28	\$ 102,333.64	\$ 110,000.00	\$ 117,555.73	\$ 123,002.00
Net Program Service Revenue						
Total Undesignated Revenue		\$ 87,361.28	\$ 102,333.64	\$ 110,000.00	\$ 117,555.73	\$ 123,002.00
	Minus Auto Trans to Teach. Fund 10% x Undesig. Inc.	\$ (8,736.13)	\$ (11,886.24)	\$ (11,000.00)	\$ (11,755.57)	\$ (24,000.00)
	Minus Ajustment for Prior Under-Funding Teach. Fund					\$ (3,500.00)
	Minus Transfer to Facility Improvement Fund (net)	\$ (1,044.68)	\$ (27,500.00)	\$ (8,500.00)	\$ 3,920.08	\$ 5,430.00
	Minus Transfer to Trail Improvement Fund (net)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Minus Transfer to Animal Welfare Fund (net)	\$ (23.14)	\$0.00	\$0.00	\$0.00	\$0.00
Net Program Service Revenue		\$ 77,557.33	\$ 62,947.40	\$ 90,500.00	\$ 109,720.24	\$ 100,932.00
Total Total Revenue: Designated Revenue + Net Service Revenue		\$ 102,922.33	\$ 150,697.40	\$ 104,500.00	\$ 123,058.24	\$ 113,932.00

Payments Made From Net Program Revenue		FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17
Administration, Business Exp., Loans & Banking, Ins. & Taxes		Actual	Actual	Budget	Actual	Budget
5100 Administration						
	5160 Bookkeeping	\$ 2,508.11	\$ 1,650.00	\$ 2,000.00	\$ 2,615.00	\$ 2,600.00
	5170 Accounting & Other Prof. Fees,	\$ 367.00	\$ 1,572.26	\$ 500.00	\$ -	\$ 1,500.00
	5175 Employee Compensation	\$ 8,864.46	\$ 6,850.00	\$ 7,300.00	\$ 8,083.99	\$ 8,000.00
	5180 Employer's Payroll Tax	\$ 936.14	\$ 2,334.80	\$ 1,530.00	\$ 2,579.07	\$ 3,000.00
	5190 Payroll Service	\$ 1,465.41	\$ 1,505.00	\$ 1,500.00	\$ 1,656.84	\$ 1,700.00
	5100 Total Administration	\$ 14,141.12	\$ 13,912.06	\$ 12,830.00	\$ 14,934.90	\$ 16,800.00
5200 & 5300 Business Expenses						
	5210 -- Supplies	\$ 902.26	\$ 1,585.46	\$ 1,500.00	\$ 1,185.71	\$ 1,200.00
	5220 Small Office Equipment	\$ 1,452.10	\$ -	\$ 200.00	\$ -	\$ 200.00
	5230 Misc. Corporate Filing Fees & Permits	\$ 165.00	\$ 200.00	\$ 200.00	\$ 50.00	\$ 50.00
	5240 Internet & Telephone	\$ 3,046.43	\$ 2,698.55	\$ 3,000.00	\$ 4,850.26	\$ 5,000.00
	5315 Printing/Copying	\$ -	\$ -	\$ -	\$ 2.17	\$ 50.00
	5320 Postage & Delivery Org. Admin	\$ 36.30	\$ 272.57	\$ 300.00	\$ 290.99	\$ 300.00
	5330 Advertising	\$ -	\$ -	\$ -	\$ 210.17	\$ 250.00
	5350 Business Expense Others	\$ 367.00	\$ -	\$ -	\$ 455.89	\$ 450.00
	Total Business Expenses	\$ 5,969.09	\$ 4,756.58	\$ 5,200.00	\$ 7,045.19	\$ 7,500.00
5500 Loan Payments and Banking Expenses						
	5500 Bank Fees, Check Printing Fees	NA	\$ -	\$ -	\$ 420.00	\$ 420.00
	5515 Overdraft Charges	NA	\$ 788.22	\$ -	\$ 476.00	\$ 50.00
	5570 Safe Deposit Fee	NA	\$ 80.00	\$ 80.00	\$ 100.00	\$ 100.00
	5580 Payments on Gaynor Loan				\$ -	\$ 5,430.00
	5580 Payments on Jacobson Loan	NA	\$ 59.87	\$ 60.00	\$ 6,152.40	\$ 6,152.40
	Total 5500 Loan Payments & Banking Expenses	\$ -	\$ 868.22	\$ 80.00	\$ 7,148.40	\$ 12,152.40
5600 Insurance and Taxes						
	5614/5610 Insurance, Accident	\$ (650.00)	\$ -	\$ -	\$ -	\$ -
	5610 Liability Insurance Policy	\$ 5,673.00	\$ 6,987.00	\$ 7,000.00	\$ 5,204.00	\$ 5,200.00
	5620 Insurance, D & O	\$ 2,699.00	\$ -	\$ 3,000.00	\$ 2,699.00	\$ 2,700.00
	5630 Workers' Comp Insurance	\$ 2,229.00	\$ 7,174.00	\$ 2,500.00	\$ 2,157.00	\$ 2,200.00
	5680 Property Taxes	\$ 1,500.00	\$ 1,451.00	\$ 1,400.00	\$ 1,639.17	\$ 1,700.00
	5690 Fire Insurance	\$ -	\$ -	\$ -	\$ 7,038.09	\$ 7,000.00
	Total 5600 Insurance and Fees	\$ 11,451.00	\$ 15,612.00	\$ 13,900.00	\$ 18,737.26	\$ 18,800.00
Total Administration, Business, Loans & Banking, Ins. & Taxes		\$ 31,561.21	\$ 35,148.86	\$ 32,798.22	\$ 47,865.75	\$ 55,252.40
6100-6400 Program Services Expense						
6100 & 6200 Supplies & Utilities						
	6110 Supplies Groceries	\$ 9,717.13	\$ 11,234.37	\$ 11,300.00	\$ 15,298.81	\$ 15,000.00
	6120/6120 Supplies Housekeeping	\$ 2,935.32	\$ 2,989.43	\$ 3,000.00	\$ 4,101.64	\$ 3,000.00
	6210 PG&E	\$ 7,034.11	\$ 6,722.67	\$ 7,000.00	\$ 7,412.12	\$ 7,500.00
	6220 Firewood	\$ 3,530.94	\$ 2,552.11	\$ 2,500.00	\$ 19.51	\$ 50.00
	6230 Propane	\$ 21.74	\$ -	\$ -	\$ 2,431.05	\$ 2,500.00
	6240 Garbage Fee & Dump Fee	\$ 1,518.77	\$ 1,648.36	\$ 1,600.00	\$ 1,355.75	\$ 1,400.00
	Total 6200 Total Supplies & Utilities	\$ 24,758.01	\$ 25,146.94	\$ 25,400.00	\$ 30,618.88	\$ 29,450.00
6300 Grounds, Equipment Purchases, & Building Maintenance						
	6350 Grounds, Roads, Building Repair & Maintena	\$ 4,054.67	\$ 7,935.46	\$ 10,900.00	\$ 9,969.62	\$ 9,000.00
	6306 Major Equipment Purchases	\$ 6,609.55	\$ -	\$ -	\$ -	\$ 0.00
	6310 Equip Rental	\$ 710.24	\$ 302.10	\$ 750.00	\$ -	\$ 500.00
	Total 6300 — Total Equipment Purchases & Blding Maint	\$ 11,374.46	\$ 8,237.56	\$ 11,650.00	\$ 9,969.62	\$ 9,500.00
6370— Newsletter Printing & Postage & Books						
	6370 — Postage - Other Program	\$ -	\$ -	\$ -	\$ -	\$ -
	6380 — Printing Newsltr. & Copying Program	\$ -	\$ -	\$ -	\$ -	\$ 500.00
	6390 -- Books & Suscriptions	\$ -	\$ 435.00	\$ 500.00	\$ -	\$ 100.00
	Total 6370 — Newsletter Printing & Postage & Books	\$ -	\$ 435.00	\$ 500.00	\$ -	\$ 600.00
6400 Travel Expenses						
	6410 Teacher Travel	\$ 613.70	\$ 344.35	\$ 500.00	\$ -	\$ 500.00
	6420 Parking, Taxis, Tolls	\$ 157.37	\$ -	\$ -	\$ -	\$ 50.00
	6430 Mileage/Gas	\$ 2,879.94	\$ 3,000.00	\$ 3,000.00	\$ 66.89	\$ 200.00
	Total 6400 Travel Expenses	\$ 3,651.01	\$ 3,000.00	\$ 3,500.00	\$ 66.89	\$ 750.00
6500 Teachings, Ceremony & Classes						
	6510 -- Supplies Ceremony	\$ 308.06	\$ 880.71	\$ 900.00	\$ 344.46	\$ 1,000.00
	6515 Supplies Workshops and Classes	inc above	\$ -	\$ -	\$ -	\$ 500.00
	6520 Guest Teachers Stipend	\$ 2,700.00	\$ 4,613.12	\$ 5,000.00	\$ 1,950.00	\$ 2,000.00
	6430 Printed Materials & Copying	\$ -	\$ -	\$ -	\$ -	\$ 0.00
	Total 6500 Teachings, Ceremony & Classes	\$ 3,008.06	\$ 5,493.83	\$ 5,900.00	\$ 2,294.46	\$ 3,500.00
Total 6000 — Program Services Expense		\$ 42,791.54	\$ 42,313.33	\$ 46,950.00	\$ 42,949.85	\$ 43,800.00

Summary: Program Expenses & Revenues; Net Income (Loss)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17
	Actual	Actual	Budget	Actual	Budget
Total Expenses:	\$ 74,352.75	\$ 77,462.19	\$ 79,748.22	\$ 90,815.60	\$ 99,052.40
Total Program Revenue	\$ 77,557.33	\$ 62,947.40	\$ 90,500.00	\$ 109,720.24	\$ 100,932.00
Net Income (Loss)	\$ 3,204.58	\$ (14,514.79)	\$ 10,751.78	\$ 18,904.64	\$ 1,879.60

Status of Designated Funds				
Resident Teacher Fund	2013-2014	2014-2015	2015-2016	2016-17
	Actual	Actual	Actual	Budget
6011 Compensation paid to Resident Teacher	\$16,049.69	\$16,049.00	\$ (14,372.32)	\$ (20,000.00)
6120 Employer Employment Taxes on Teacher Compensation	\$1,827.56	\$1,827.56	\$ (3,262.67)	\$ (4,000.00)
Automatic Transfer to Teacher Fund	\$8,736.13	\$11,886.24	\$11,755.57	\$ 27,500.00
4010 Funds Donated to Resident Teacher Fund	\$6,405.00	\$2,250.00	\$2,500.00	\$ 2,500.00
Previous Year's Surplus or (Deficit) in Teacher's Fund	\$6,921.28	\$3,659.03	\$ (81.29)	\$ (3,262.67)
Net Balance in Teacher Fund at End of Fiscal Year	\$4,185.16	\$81.29	\$ (3,460.71)	\$ 2,737.33

Facility Improvement Fund				
Facility Improvement Fund--Funds on Hand as of April 30	2,204.53	1,953.08	\$ 24,511.62	\$ 10,184.83
Sub-Account: Community Blding Floor			\$ 1,000.00	\$ 1,000.00
Sub-Account: Rock & Garden Fund			\$ 800.00	\$ 800.00
Facility Improvement Fund--General Fund Allocations	12,500.00	27,500.00	\$ 0.00	\$ 0.00
Facility Improvement Fund--Private Donations	30,698.39	40,500.00	\$ 9,038.00	\$ 10,000.00
Facility Improvement Fund--Loans	\$0.00	45,000.00	\$ 0.00	\$ 0.00
Total Funds Available as of April 30 each FY	45,402.92	114,953.08	\$ 35,349.62	\$ 21,984.83
Facility Fund Expenditure as of April 30 each FY	(44,947.60)	(\$90,441.46)	\$ (25,164.79)	\$ (15,000.00)
Net Funds Remaining as of May 1st each FY	\$ 1,953.08	\$ 24,511.62	\$ 10,184.83	\$ 6,984.83

Trail Improvement Fund		
Trail Improvement Fund--Funds on Hand as of May 1	\$ 3,175.00	\$ 3,175.00
Trail Improvement Fund Donations During Fiscal Year	0.00	0.00
Facility Fund Expenditure During Fiscal year	0.00	0.00
Net Funds Remaining in Trail Fund	\$ 3,175.00	\$ 3,175.00

Animal Welfare Fund		
Animal Fund--Funds on Hand beginning of May 1st	7.50	859.37
Animal Fund Donations during Fiscal Year	1110	0.00
Animal Fund Outlays during Fiscal Year	-281.27	0.00
Funds Transferred from General Fund during Fiscal Year	23.14	0.00
Funds Remaining in Animal Fund as End of Fiscal Year	859.37	859.37

Specified Fund Acc. No. 9806 Current Balances	
Sub-Accounts:	
Contingency/Emergency Fund	\$ 12,743.37
Teacher Fund	\$ (3,460.71)
Facility Improvement Fund	\$ 10,184.83
Animal Welfare Fund	\$ 859.37
Totals	\$ 20,326.86