



## July - Statement Recap – 2018

### Schedule of Revenues and Expenses

#### - Revenue Overview

- July program revenues were under budget by \$10,000 for the month. WACOSA was over budget for the year by \$45,000. Program revenues increased \$146,000 in a year to date comparison between 2018 and 2017.
- July vocational revenues were under budget by \$9,000 for the month and over budget \$20,000 for the year. Vocational Revenue increased by \$49,000 in a year to date comparison between 2018 and 2017. Year to date Community Crew Income was over budget by \$13,000; production revenue was under budget by \$27,000 (one of our larger client's production demand decreased); shred revenue was over budget by \$7,000; and Thriftworks! revenue was over \$28,000.
- July donation revenues were under budget by \$4,000 for the month and under budget by \$47,000 for the year. Donations are expected to catch up to budget towards the end of the year with awarded grants, and fundraising events.

#### - Expense Overview

- Staff wages and costs were under budget for the month of July by \$23,000 and under budget year to date by \$118,000. The reason for the decrease was due to the many open positions that have not been filled.
- Net Health Insurance/Life Benefits were under budget for July by \$19,000 and under budget for the year by \$73,000. Net Health Insurance/Life Benefits decreased by \$96,000 in a year to date comparison. Part of the decrease was attributed to one large claimant leaving the plan at the beginning of 2018.
- Building and Equipment Costs were under budget year to date by \$18,000. The subcategories that made up the greatest part of the \$18,000 was Building & Ground Maintenance which was under budget for the year by \$13,000; Equipment under \$1,000 which was under budget for the year by \$13,000; Utilities was over budget by \$13,000 and Equipment Maintenance was under budget for the year by \$4,000.
- Transportation Costs were over budget year to date by \$20,000. Contracted Transportation was under budget by \$12,000; and Vehicle Maintenance was over budget by \$27,000 due to an aging fleet.

**WACOSA**  
Summarized Statement of Financial Position  
and Financial Activities  
As of July 31, 2018

**Statements of Financial Position - Balance Sheet**

	July 31, 2018	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	956,560.97	480,857.03	475,703.94
Investments	3,278,147.97	3,276,088.23	2,059.74
Accounts Receivable - Electrolux	360,103.13	475,375.52	(115,272.39)
Other Current Assets	971,878.59	1,080,022.57	(108,143.98)
Net Property, Equip. Financing	4,665,766.59	4,725,713.14	(59,946.55)
<b>Total Assets</b>	<b>10,232,457.25</b>	<b>10,038,056.49</b>	<b>194,400.76</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	87,740.10	84,584.99	3,155.11
Accounts Payable	87,490.27	93,243.66	(5,753.39)
Accounts Payable - Electrolux	396,340.62	601,280.70	(204,940.08)
Other Accrued Expenditures	628,422.48	538,965.01	89,457.47
Notes Payable, Net of Current	1,174,537.18	1,260,654.26	(86,117.08)
<b>Total Liabilities</b>	<b>2,374,530.65</b>	<b>2,578,728.62</b>	<b>(204,197.97)</b>
<b>NET ASSETS</b>			
Designated Funds	4,206,670.00	3,991,579.88	215,090.12
Unrestricted Fund Balance	3,135,922.77	3,276,915.72	(140,992.95)
Current Year Income	242,170.44	39,111.88	203,058.56
Restricted Assets	273,163.39	151,720.39	121,443.00
<b>Total Net Assets</b>	<b>7,857,926.60</b>	<b>7,459,327.87</b>	<b>398,598.73</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>10,232,457.25</b>	<b>10,038,056.49</b>	<b>194,400.76</b>

**Statement of Financial Activity - Income Statement**

	Year-to-Date Actual	Year-to-Date Budget	Last Year At This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,718,058.25	3,673,335.00	3,572,065.74	44,723.25
Vocational (Business) Income	1,051,805.83	1,031,553.00	1,003,165.98	20,252.83
Contributions	191,691.49	238,413.00	51,963.08	(46,721.51)
Investment Income	(2,233.99)	15,162.00	18,125.31	(17,395.99)
Miscellaneous Income	7,466.09	1,750.00	2,647.08	5,716.09
<b>Total Income</b>	<b>4,966,787.67</b>	<b>4,960,213.00</b>	<b>4,647,967.19</b>	<b>6,574.67</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	386.02	994.00	31.60	(607.98)
Staff Wages & Related Costs	3,179,298.54	3,297,044.00	3,131,138.48	(117,745.46)
Client Wages & Related Costs	632,277.92	618,543.00	601,725.83	13,734.92
Program & Office Supplies	53,695.10	66,794.00	64,394.65	(13,098.90)
Building & Equipment Costs	256,490.80	274,799.00	215,580.08	(18,308.20)
Advertising & Public Relations	29,506.94	47,894.00	27,209.68	(18,387.06)
Transportation Costs	273,349.14	253,218.00	267,009.38	20,131.14
Miscellaneous Other Expenses	104,446.72	107,331.00	116,707.72	(2,884.28)
Depreciation Expense	195,166.05	215,607.00	185,057.89	(20,440.95)
<b>Total Expenses</b>	<b>4,724,617.23</b>	<b>4,882,224.00</b>	<b>4,608,855.31</b>	<b>(157,606.77)</b>
<b>CHANGE IN NET ASSETS</b>	<b>242,170.44</b>	<b>77,989.00</b>	<b>39,111.88</b>	<b>164,181.44</b>

**WACOSA**  
Statement of Cash Flow  
For the Period(s) Then Ended

	Month Ended 7/31/2018	Current Year To-Date 7/31/2018	Prior Year 12/31/2017
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ 44,593	\$ 242,170	\$ 234,569
Depreciation & Amortization	28,031	195,166	331,075
Net Unrealized (Gain) Loss on Investments	2,735	21,871	(1,523)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	-	7,115	(583)
(Gain) Loss on Sale of Property and Equipment	(1,000)	(3,000)	-
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(26,004)	(59,435)	197,631
Accounts Receivable Vocational, Net	23,285	54,691	(30,071)
Accounts Receivable Electrolux	165,687	(47,717)	126,802
Other Receivables	76	(503)	393
Inventory ( <i>majority is Electrolux activity</i> )	(11,497)	(10,662)	72,772
Prepaid Expenses	(4,147)	(11,976)	26,952
Increase (Decrease) in			
Accounts Payable	10,098	(85,153)	73,924
Accrued Expenses	-	-	(63,680)
Inventory Payable - Electrolux	(158,341)	27,698	(200,574)
Salaries and Related Benefits Payable ( <i>Including Accrued Vacation</i> )	63,281	83,527	7,567
Net Cash Provided (Used) by Operating Activities	<u>136,796</u>	<u>413,794</u>	<u>775,256</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(11,784)	(108,565)	(333,626)
Proceeds from Disposal of Property and Equipment	1,000	3,000	-
Change in Construction in Process Costs	11,784	(35,132)	(41,587)
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	-	2,542	(8,852)
Reinvestments in Bremer Money Markets	(527)	(2,889)	(1,973)
Reinvestments in Investment Money Market	(1,903)	(30,166)	(41,225)
Proceeds from Sale of Investments	-	715,772	1,305,193
Purchase of Investments	-	(757,413)	(1,267,507)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	-	(250,000)
Change in Investment Money Market - For Sales Proceeds	-	(715,772)	(1,305,193)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	(2,542)	8,852
Change in Investment Money Market - For Purchase of Investments	-	757,413	1,267,507
Change in Investments - For Investment Fee	897	6,303	10,774
Net Cash Provided (Used) by Investing Activities	<u>(534)</u>	<u>(167,449)</u>	<u>(657,636)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(5,278)	(36,376)	(58,131)
Vehicle Lease Payable	(2,094)	(11,079)	86,055
Net Cash Provided (Used) by Financing Activities	<u>(7,372)</u>	<u>(47,455)</u>	<u>27,924</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>128,890</u>	<u>198,889</u>	<u>145,544</u>
Cash and Cash Equivalents - Beginning of Period	<u>827,671</u>	<u>612,126</u>	<u>612,126</u>
Cash and Cash Equivalents - End of Period	<u>\$ 956,561</u>	<u>\$ 811,015</u>	<u>\$ 757,670</u>

**Additional Explanation:**

\*See narrative report for year's activity.

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of July 31, 2018

	South Program				North Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	2,292,712.01	2,224,497.00	2,182,671.37	68,215.01	619,523.94	690,634.00	654,027.34	(71,110.06)
<b>Total Income</b>	<u>2,292,712.01</u>	<u>2,224,497.00</u>	<u>2,182,671.37</u>	<u>68,215.01</u>	<u>619,523.94</u>	<u>690,634.00</u>	<u>654,027.34</u>	<u>(71,110.06)</u>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,432,388.33	1,486,684.00	1,411,432.49	(54,295.67)	472,215.76	511,362.00	476,471.78	(39,146.24)
Client Wages & Related Costs	28,863.68	26,590.00	26,924.87	2,273.68	172.27	138.00	127.49	34.27
Program & Office Supplies	10,483.75	13,419.00	9,826.12	(2,935.25)	2,215.40	8,169.00	9,949.88	(5,953.60)
Building & Equipment Costs	58,045.85	58,877.00	46,879.10	(831.15)	18,187.96	22,834.00	18,265.33	(4,646.04)
Advertising & Public Relations	249.98	5,271.00	945.83	(5,021.02)	87.50	574.00	344.39	(486.50)
Transportation Costs	163,990.87	152,453.00	159,670.36	11,537.87	53,077.00	48,265.00	51,787.58	4,812.00
Miscellaneous Other Expenses	4,538.04	13,279.00	3,823.41	(8,740.96)	1,248.85	2,121.00	1,165.50	(872.15)
Depr. & Amort. Expense	59,665.81	59,731.00	62,712.56	(65.19)	19,033.65	18,459.00	20,448.33	574.66
<b>Total Expenses</b>	<u>1,758,226.31</u>	<u>1,816,304.00</u>	<u>1,722,214.74</u>	<u>(58,077.69)</u>	<u>566,238.39</u>	<u>611,922.00</u>	<u>576,560.28</u>	<u>(45,683.61)</u>
<b>CHANGE IN NET ASSETS</b>	<u>534,485.70</u>	<u>408,193.00</u>	<u>460,456.63</u>	<u>126,292.70</u>	<u>53,285.55</u>	<u>78,712.00</u>	<u>77,467.06</u>	<u>(25,426.45)</u>
Percent of Program Total Revenue	91.48%				70.86%			
Percent of Program Total Income	91.83%				81.11%			
Percent of Total Net Income	230.71%				22.89%			

	Seniors Program				Sauk Centre DT&H Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	239,832.06	229,963.00	221,646.56	9,869.06	410,001.55	371,855.00	366,185.92	38,146.55
<b>Total Income</b>	<u>239,832.06</u>	<u>229,963.00</u>	<u>221,646.56</u>	<u>9,869.06</u>	<u>410,001.55</u>	<u>371,855.00</u>	<u>366,185.92</u>	<u>38,146.55</u>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	132,398.21	160,018.00	135,100.47	(27,619.79)	199,921.57	198,729.00	197,546.88	1,192.57
Client Wages & Related Costs	-	-	-	-	2,737.34	2,324.00	2,049.16	413.34
Program & Office Supplies	3,269.04	4,081.00	2,642.85	(811.96)	1,327.63	875.00	922.70	452.63
Building & Equipment Costs	7,690.55	11,599.00	9,071.50	(3,908.45)	23,716.58	25,004.00	21,885.24	(1,287.42)
Advertising & Public Relations	25.85	553.00	101.47	(527.15)	32.09	861.00	136.42	(828.91)
Transportation Costs	18,751.86	16,422.00	18,419.09	2,329.86	22,771.66	19,138.00	22,920.95	3,633.66
Miscellaneous Other Expenses	936.92	1,386.00	596.53	(449.08)	788.04	2,268.00	602.67	(1,479.96)
Depr. & Amort. Expense	4,044.71	4,025.00	4,407.04	19.71	7,097.63	6,706.00	6,918.93	391.63
<b>Total Expenses</b>	<u>167,117.14</u>	<u>198,084.00</u>	<u>170,338.95</u>	<u>(30,966.86)</u>	<u>258,392.54</u>	<u>255,905.00</u>	<u>252,982.95</u>	<u>2,487.54</u>
<b>CHANGE IN NET ASSETS</b>	<u>72,714.92</u>	<u>31,879.00</u>	<u>51,307.61</u>	<u>40,835.92</u>	<u>151,609.01</u>	<u>115,950.00</u>	<u>113,202.97</u>	<u>35,659.01</u>
Percent of Program Total Revenue	6.48%				11.83%			
Percent of Program Total Income	8.86%				11.47%			
Percent of Total Net Income	30.83%				92.89%			

**WACOSA**  
**Summarized Statement of Programs and Vocational (Business) Activities**  
**As of July 31, 2018**

	Sauk Centre EE Program				Total Program Income			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	155,988.69	156,386.00	147,534.55	(397.31)	3,718,058.25	3,673,335.00	3,572,065.74	44,723.25
<b>Total Income</b>	<b>155,988.69</b>	<b>156,386.00</b>	<b>147,534.55</b>	<b>(397.31)</b>	<b>3,718,058.25</b>	<b>3,673,335.00</b>	<b>3,572,065.74</b>	<b>44,723.25</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	89,573.79	110,662.00	84,684.11	(21,088.21)	2,326,497.66	2,467,455.00	2,305,235.73	(140,957.34)
Client Wages & Related Costs	901.16	1,637.00	2,241.87	(735.84)	32,674.45	30,689.00	31,343.39	1,985.45
Program & Office Supplies	485.58	581.00	337.48	(95.42)	17,781.40	27,125.00	23,679.03	(9,343.60)
Building & Equipment Costs	8,337.82	9,597.00	7,243.90	(1,259.18)	115,978.76	127,911.00	101,345.07	(11,932.24)
Advertising & Public Relations	17.93	364.00	55.72	(346.07)	413.35	7,623.00	1,583.83	(7,209.65)
Transportation Costs	-	5,306.00	-	(5,306.00)	258,591.39	241,584.00	252,797.98	17,007.39
Miscellaneous Other Expenses	452.93	1,001.00	312.07	(548.07)	7,964.78	20,055.00	6,500.18	(12,090.22)
Depr. & Amort. Expense	615.70	518.00	287.36	(97.70)	90,457.50	89,439.00	94,774.22	1,016.50
<b>Total Expenses</b>	<b>100,384.91</b>	<b>129,666.00</b>	<b>95,162.51</b>	<b>(29,281.09)</b>	<b>2,850,359.29</b>	<b>3,011,881.00</b>	<b>2,817,259.43</b>	<b>(161,521.71)</b>
<b>CHANGE IN NET ASSETS</b>	<b>55,603.78</b>	<b>26,720.00</b>	<b>52,372.04</b>	<b>28,883.78</b>	<b>867,698.96</b>	<b>661,454.00</b>	<b>754,806.31</b>	<b>206,244.96</b>
Program of Production Total Revenue	4,274				100,000			
Revenue of Program and Total Revenue	3,611				193,000			
Amount of Total Net Income	22,051				308,361			

	Community Crews				Production			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Vocational (Business) Income	425,493.14	412,563.00	410,452.44	12,930.14	257,675.32	285,166.00	268,739.01	(27,490.68)
<b>Total Income</b>	<b>425,493.14</b>	<b>412,563.00</b>	<b>410,452.44</b>	<b>12,930.14</b>	<b>257,675.32</b>	<b>285,166.00</b>	<b>268,739.01</b>	<b>(27,490.68)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	386.02	994.00	31.60	(607.98)
Staff Wages & Related Costs	33,556.17	49,946.00	34,870.32	(16,389.83)	110,530.06	95,972.00	101,454.26	14,558.06
Client Wages & Related Costs	316,426.29	310,909.00	300,727.09	5,517.29	174,973.95	171,994.00	167,463.73	2,979.95
Program & Office Supplies	7,110.00	11,081.00	7,132.82	(3,971.00)	14,720.91	14,588.00	18,403.40	132.91
Building & Equipment Costs	5,396.51	5,824.00	3,534.58	(427.49)	40,492.93	39,578.00	30,629.74	914.93
Advertising & Public Relations	10.62	28.00	25.01	(17.38)	431.00	518.00	146.23	(87.00)
Transportation Costs	-	-	-	-	12,447.35	11,634.00	10,413.98	813.35
Miscellaneous Other Expenses	345.08	448.00	162.20	(102.92)	292.71	308.00	868.86	(15.29)
Depr. & Amort. Expense	698.99	756.00	696.99	(59.01)	27,993.16	28,084.00	32,285.33	(90.84)
<b>Total Expenses</b>	<b>363,541.66</b>	<b>378,992.00</b>	<b>347,149.01</b>	<b>(15,450.34)</b>	<b>382,268.09</b>	<b>363,670.00</b>	<b>361,697.13</b>	<b>18,598.09</b>
<b>CHANGE IN NET ASSETS</b>	<b>61,951.48</b>	<b>33,571.00</b>	<b>63,303.43</b>	<b>28,380.48</b>	<b>(124,592.77)</b>	<b>(78,504.00)</b>	<b>(92,958.12)</b>	<b>(46,088.77)</b>
Program of Production Total Revenue	48,434				24,394			
Revenue of Program and Total Revenue	76,299				184,644			
Amount of Total Net Income	26,601				61,452			

**WACOSA**

**Summarized Statement of Programs and Vocational (Business) Activities  
As of July 31, 2018**

	ThriftWorks!				DocuShred			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	191,881.39	164,432.00	157,546.27	27,449.39	176,755.98	169,392.00	166,428.26	7,363.98
Contributions	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>191,881.39</b>	<b>164,432.00</b>	<b>157,546.27</b>	<b>27,449.39</b>	<b>176,755.98</b>	<b>169,392.00</b>	<b>166,428.26</b>	<b>7,363.98</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	120,396.35	124,988.00	111,495.51	(4,591.65)	43,631.99	32,699.00	45,241.38	10,932.99
Client Wages & Related Costs	28,364.05	23,816.00	23,377.60	4,548.05	79,807.03	81,108.00	78,776.87	(1,300.97)
Program & Office Supplies	2,017.59	2,044.00	2,310.95	(26.41)	3,033.23	2,044.00	2,895.58	989.23
Building & Equipment Costs	41,619.60	39,389.00	35,651.29	2,230.60	14,020.91	14,938.00	14,249.09	(917.09)
Advertising & Public Relations	9,861.50	15,631.00	9,856.22	(5,769.50)	1,847.62	3,465.00	1,346.83	(1,617.38)
Transportation Costs	-	-	-	-	2,310.40	-	3,797.42	2,310.40
Miscellaneous Other Expenses	4,151.51	266.00	2,634.10	3,885.51	2,385.50	1,092.00	3,020.07	1,293.50
Depr. & Amort. Expense	19,780.17	19,397.00	20,203.02	383.17	13,338.10	17,136.00	13,589.75	(3,797.90)
<b>Total Expenses</b>	<b>226,190.77</b>	<b>225,531.00</b>	<b>205,528.69</b>	<b>659.77</b>	<b>160,374.78</b>	<b>152,482.00</b>	<b>162,916.99</b>	<b>7,892.78</b>
<b>CHANGE IN NET ASSETS</b>	<b>(34,309.38)</b>	<b>(61,099.00)</b>	<b>(47,982.42)</b>	<b>26,789.62</b>	<b>16,381.20</b>	<b>16,910.00</b>	<b>3,511.27</b>	<b>(528.80)</b>
Program of Vocational (Business) Income	19,249				15,347			
Program of Vocational (Business) Expenses	(42,559)				(28,334)			
Program of Total Net Income	(23,310)				(12,987)			

	Total Vocational (Business) Income				Administrative Expense & Fundraising			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	1,051,605.83	1,031,553.00	1,003,165.98	20,252.83	-	-	-	-
Contributions	-	-	-	-	191,691.49	238,413.00	51,963.08	(46,721.51)
Investment Income	-	-	-	-	(2,233.99)	15,162.00	18,125.31	(17,395.99)
Miscellaneous Income	-	-	-	-	7,466.09	1,750.00	2,647.08	5,716.09
<b>Total Income</b>	<b>1,051,605.83</b>	<b>1,031,553.00</b>	<b>1,003,165.98</b>	<b>20,252.83</b>	<b>196,923.59</b>	<b>255,325.00</b>	<b>72,735.47</b>	<b>(58,401.41)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	386.02	994.00	31.60	(607.98)	-	-	-	-
Staff Wages & Related Costs	308,114.57	303,605.00	293,051.47	4,509.57	544,686.31	525,984.00	532,841.28	18,702.31
Client Wages & Related Costs	599,571.32	587,827.00	570,345.29	11,744.32	32.15	27.00	37.15	5.15
Program & Office Supplies	26,881.73	29,757.00	30,742.75	(2,875.27)	9,031.97	9,912.00	9,972.87	(880.03)
Building & Equipment Costs	101,529.95	99,729.00	84,064.70	1,800.95	38,982.09	47,159.00	30,170.31	(8,176.91)
Advertising & Public Relations	12,150.74	19,642.00	11,374.29	(7,491.26)	16,942.85	20,629.00	14,251.56	(3,686.15)
Transportation Costs	14,757.75	11,634.00	14,211.40	3,123.75	-	-	-	-
Miscellaneous Other Expenses	7,174.80	2,114.00	6,685.23	5,060.80	89,307.14	85,162.00	103,522.31	4,145.14
Depr. & Amort. Expense	61,808.42	65,373.00	66,775.09	(3,564.58)	42,900.13	60,795.00	23,508.58	(17,894.87)
<b>Total Expenses</b>	<b>1,132,375.30</b>	<b>1,120,675.00</b>	<b>1,077,291.82</b>	<b>11,700.30</b>	<b>741,882.64</b>	<b>749,668.00</b>	<b>714,304.06</b>	<b>(7,785.36)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(80,569.47)</b>	<b>(89,122.00)</b>	<b>(74,125.84)</b>	<b>8,552.53</b>	<b>(544,959.05)</b>	<b>(494,343.00)</b>	<b>(641,568.59)</b>	<b>(50,616.05)</b>
Program of Vocational (Business) Income	100,000							
Program of Total Net Income	(30,275)				(425,631)			
Program of Total Expenses					18,307			

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of July 31, 2018

	Total Activity Year-to-Date			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,718,058.25	3,673,335.00	3,572,065.74	44,723.25
Vocational (Business) Income	1,051,805.63	1,031,553.00	1,003,165.98	20,252.63
Contributions	191,691.49	236,413.00	51,963.08	(46,721.51)
Investment Income	(2,233.99)	15,162.00	18,125.31	(17,395.99)
Miscellaneous Income	7,466.09	1,750.00	2,647.08	5,716.09
<b>Total Income</b>	<b>4,966,787.67</b>	<b>4,960,213.00</b>	<b>4,647,967.19</b>	<b>6,574.67</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	386.02	994.00	31.80	(607.98)
Staff Wages & Related Costs	3,179,298.54	3,297,044.00	3,131,138.48	(117,745.46)
Client Wages & Related Costs	632,277.92	618,543.00	601,725.83	13,734.92
Program & Office Supplies	53,695.10	66,794.00	64,394.65	(13,098.90)
Building & Equipment Costs	256,490.80	274,799.00	215,580.08	(18,308.20)
Advertising & Public Relations	29,506.94	47,894.00	27,209.68	(18,387.05)
Transportation Costs	273,349.14	263,218.00	267,009.38	20,131.14
Miscellaneous Other Expenses	104,446.72	107,331.00	116,707.72	(2,884.28)
Depr. & Amort. Expense	195,166.05	215,607.00	185,057.89	(20,440.95)
<b>Total Expenses</b>	<b>4,724,617.23</b>	<b>4,882,224.00</b>	<b>4,608,855.31</b>	<b>(157,606.77)</b>
<b>CHANGE IN NET ASSETS</b>	<b>242,170.44</b>	<b>77,989.00</b>	<b>39,111.88</b>	<b>164,181.44</b>