



## August - Statement Recap – 2018

### Schedule of Revenues and Expenses

#### Revenue Overview

- August program revenue was under budget by \$1,100 for the month. We remain over budget for the year by \$46,000. The biggest part of the overage is in the area of MA and Vocational Rehab funding.
- August vocational revenue was over budget by \$6,000 for the month and over budget \$26,000 for the year. Year to date Community Crew Income is over budget by \$10,000; production revenue is under budget by \$18,000; shred revenue was over budget by \$8,500; and Thriftworks! revenue was over budget by \$33,600.
- August donation revenue was under budget by \$29,000 for the month and under budget by \$76,000 for the year.

#### Expense Overview

- Staff wages and costs were over budget by \$11,000 for the month of August and under budget year to date by \$107,000. The reason for the decrease was due to the many open positions that were open and anticipated to be filled.
- Net Health Insurance/Life Benefits were over budget for August by 33,000 and under budget for the year by \$40,000.
- Client wages and costs were under budget for August by \$5,000 and over budget for the year by \$8,700.
- Building and Equipment Costs were under budget for the month of August by \$9,700 and under budget year to date by \$28,000. The subcategories that make up the greatest part of the \$28,000 is Building & Ground Maintenance which is under budget for the year by \$14,000; Equipment under \$1,000 which is under budget for the year by \$18,000; Snow and Lawn Care which is over budget by \$2,000; and Equipment Maintenance which is under budget for the year by \$3,900.
- Advertising and Public Relations were under budget for the year by \$22,500 due to more advertising being done closer to the end of the year for the holiday season.
- Transportation Costs are over budget year to date by \$21,000. Contracted Transportation was under budget by \$14,000; and Vehicle Maintenance was over budget by \$28,000 which is due to and aging fleet.
- Professional Fees were under budget by \$9,200 for the year. Those expenses will even out due to some the outstanding audits and tax returns.

**WACOSA**  
**Statements of Financial Position**  
**End of Aug 2018**

	Current Year (As of Aug 2018)	Last Year (As of Aug 2017)	Change in Account Balance Amount
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank</b>			
1000 - Cash on Hand	\$1,150.00	\$1,150.00	\$0.00
1010 - Operating Checking	\$896,152.66	\$512,482.66	\$383,670.00
1020 - Payroll Checking	\$2,532.43	\$2,088.32	\$444.11
1110 - Money Market - Bremer	\$818,059.06	\$813,907.13	\$4,151.93
1120 - Investments at FMV - Short	\$2,283,119.77	\$2,284,826.08	-\$1,706.31
1130 - Investments at FMV - Long	\$182,556.49	\$176,814.65	\$5,741.84
<b>Total Bank</b>	<b>\$4,183,570.41</b>	<b>\$3,791,268.84</b>	<b>\$392,301.57</b>
<b>Accounts Receivable</b>			
1200 - Accounts Receivable - Program	\$638,302.76	\$753,644.47	-\$115,341.71
1205 - Allowance for Uncoll Acc-Pro	\$0.00	(\$25,000.00)	\$25,000.00
1250 - Accounts Receivable - EE Grant	(\$1,235.98)	\$22,616.04	-\$23,852.02
1300 - Accounts Receivable - Voc.	\$214,197.24	\$155,444.87	\$58,752.37
1310 - Act. Receivable - Electrolux	\$436,045.68	\$351,048.55	\$84,997.13
1350 - Allowance for Doubtful Account	(\$3,191.44)	(\$3,640.00)	\$448.56
1400 - Contributions Receivable	\$3,600.00	\$2,900.00	\$700.00
1410 - Other Receivables	\$1,957.69	\$2,333.01	-\$375.32
<b>Total Accounts Receivable</b>	<b>\$1,289,675.95</b>	<b>\$1,259,346.94</b>	<b>\$30,329.01</b>
<b>Other Current Asset</b>			
1122 - Accrued Interest - Short	\$11,373.47	\$10,784.64	\$588.83
1132 - Accrued Earnings - Long	\$199.97	\$199.97	\$0.00
1500 - Inventory - Electrolux	\$100,014.88	\$139,766.88	-\$39,752.00
1510 - Inventory - Store In-Kind	\$71,696.00	\$59,586.00	\$12,110.00
1580 - Inventory - Cleaning Supplies	\$3,707.95	\$3,234.49	\$473.46
1600 - Prepaid Workers Comp. Ins.	\$23,781.65	\$62,200.73	-\$38,419.08
1610 - Prepaid General Insurance	\$6,227.49	\$6,815.95	-\$588.46
1620 - Prepaid Employee Benefits	\$7,370.76	\$7,312.72	\$58.04
1630 - Prepaid Fuel	\$6,620.59	\$12,394.22	-\$5,773.63
1640 - Prepaid Rent	\$2,582.58	\$2,582.58	\$0.00
1680 - Other Prepaid Expenditures	\$7,820.03	\$10,819.90	-\$2,999.87
<b>Total Other Current Asset</b>	<b>\$241,395.37</b>	<b>\$315,698.08</b>	<b>-\$74,302.71</b>
<b>Total Current Assets</b>	<b>\$5,714,641.73</b>	<b>\$5,366,313.86</b>	<b>\$348,327.87</b>
<b>Fixed Assets</b>			
1800 - Land	\$569,281.00	\$569,281.00	\$0.00
1810 - Leasehold Improvements - SKC	\$29,600.29	\$22,873.69	\$6,726.60
1820 - Buildings	\$3,822,296.06	\$3,822,296.06	\$0.00
1830 - Building Improvements	\$841,201.60	\$832,817.60	\$8,384.00
1840 - Office Equipment	\$582,017.39	\$303,712.06	\$278,305.33
1850 - Program Equipment	\$79,613.98	\$69,727.52	\$9,886.46
1860 - Building Equipment	\$22,254.62	\$22,254.62	\$0.00
1870 - Vehicles - Program	\$1,223,907.39	\$1,282,927.27	-\$59,019.88
1900 - Contract Vocational Equipment	\$18,358.96	\$18,358.96	\$0.00
1910 - Production Vocational Equip	\$190,715.19	\$190,715.19	\$0.00
1920 - Shred Vocational Equipment	\$136,081.61	\$136,081.61	\$0.00
1930 - Vehicles - Vocational	\$88,623.59	\$88,623.59	\$0.00
1940 - ThriftWorks Voc. Equipment	\$64,814.23	\$64,814.23	\$0.00
1980 - Building - Vocational Shred	\$383,689.92	\$383,689.92	\$0.00
1990 - Construction In Process	\$64,070.51	\$145,356.92	-\$81,286.41
1995 - Financing Costs	\$32,579.00	\$32,579.00	\$0.00
<b>Total Fixed Assets</b>	<b>\$8,149,105.34</b>	<b>\$7,986,109.24</b>	<b>\$162,996.10</b>

	Current Year (As of Aug 2018)	Last Year (As of Aug 2017)	Change in Account Balance Amount
<b>Other Assets</b>			
1815 - Accum. Depr. Leasehold Improv.	(\$17,723.20)	(\$15,221.13)	-\$2,502.07
1825 - Accum. Depr. Buildings	(\$1,310,739.28)	(\$1,213,094.92)	-\$97,644.36
1835 - Accum. Depr. Building Improv.	(\$223,102.02)	(\$191,277.73)	-\$31,824.29
1845 - Accum. Depr. Office Equip	(\$317,662.17)	(\$252,202.03)	-\$65,460.14
1855 - Accum. Depr. Program Equip	(\$63,367.40)	(\$59,753.95)	-\$3,613.45
1865 - Accum. Depr. Building Equip	(\$12,746.13)	(\$9,859.93)	-\$2,886.20
1875 - Accum. Depr. Program Vehicles	(\$960,356.10)	(\$997,640.51)	\$37,284.41
1905 - Accum. Depr. Contract Equip	(\$13,479.47)	(\$12,284.63)	-\$1,194.84
1915 - Accum. Depr. Production Equip	(\$182,896.38)	(\$175,181.57)	-\$7,714.81
1925 - Accum. Depr. Shred Equip	(\$132,138.37)	(\$126,466.39)	-\$5,671.98
1935 - Accum. Depr. Voc. Vehicles	(\$87,954.03)	(\$79,088.95)	-\$8,865.08
1945 - Accum. Depr. ThriftWorks Equip	(\$48,684.73)	(\$39,994.19)	-\$8,690.54
1985 - Accum. Depr. Voc. Bldg Shred	(\$104,120.10)	(\$94,281.90)	-\$9,838.20
1998 - Accum. Amortization	(\$19,547.28)	(\$16,289.40)	-\$3,257.88
<b>Total Other Assets</b>	<b>(\$3,494,516.66)</b>	<b>(\$3,282,637.23)</b>	<b>-\$211,879.43</b>
<b>Total ASSETS</b>	<b>\$10,369,230.41</b>	<b>\$10,069,785.87</b>	<b>\$299,444.54</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2100 - Accounts Payable	\$72,863.38	\$66,129.96	\$6,733.42
<b>Total Accounts Payable</b>	<b>\$72,863.38</b>	<b>\$66,129.96</b>	<b>\$6,733.42</b>
<b>Other Current Liability</b>			
2000 - Current Maturities of Notes	\$62,652.53	\$60,391.99	\$2,260.54
2050 - Current Capital Lease Payable	\$25,087.57	\$24,193.00	\$894.57
2110 - Sales Tax Payable	\$3,411.00	\$0.00	\$3,411.00
2115 - Sales Tax Payable 2	\$0.00	\$3,272.00	-\$3,272.00
2400 - Accounts Payable - Electrolux	\$574,082.06	\$517,562.62	\$56,519.44
2410 - Self-Insured Health Payable	\$72,788.00	\$57,011.00	\$15,777.00
2430 - Accrued Interest Payable	\$4,082.56	\$3,952.34	\$130.22
2600 - Wages Payable	\$179,105.50	\$168,866.25	\$10,239.25
2610 - FICA Taxes Payable	\$40,130.17	\$38,824.02	\$1,306.15
2620 - Federal Tax Withholding Payable	\$13,377.39	\$16,648.49	-\$3,271.10
2630 - State Tax Withholding Payable	\$7,561.00	\$7,431.00	\$130.00
2640 - 401(k) Payable	\$7,819.25	\$5,877.79	\$1,941.46
2650 - Donation Withholding Payable	\$317.50	\$872.74	-\$555.24
2660 - Garnishment Withholding Payable	\$1,121.31	\$757.54	\$363.77
2680 - Flex - Medical Payable	\$0.00	\$733.31	-\$733.31
2685 - HSA - Flex Payable	\$5,973.78	\$5,374.62	\$599.16
2690 - Flex - Dependent Care Payable	\$5,539.14	\$3,881.61	\$1,657.53
2700 - Accrued Vacation Payable	\$239,836.45	\$238,153.23	\$1,683.22
2810 - Less Current Maturities	(\$87,740.40)	(\$60,391.99)	-\$27,348.41
<b>Total Other Current Liability</b>	<b>\$1,155,144.81</b>	<b>\$1,093,411.56</b>	<b>\$61,733.25</b>
<b>Total Current Liabilities</b>	<b>\$1,228,008.19</b>	<b>\$1,159,541.52</b>	<b>\$68,466.67</b>
<b>Long Term Liabilities</b>			
2800 - Notes Payable - Mortgage	\$1,162,466.52	\$1,224,354.22	-\$61,887.70
2820 - Vehicle Lease Note Payable	\$92,534.80	\$89,683.63	\$2,851.17
<b>Total Long Term Liabilities</b>	<b>\$1,255,001.32</b>	<b>\$1,314,037.85</b>	<b>-\$59,036.53</b>
<b>Equity</b>			
3010 - Designated Fund - Asset Replac	\$3,402,020.00	\$3,191,311.88	\$210,708.12
3020 - Designated Fund - Unemployment	\$804,650.00	\$800,268.00	\$4,382.00
3800 - Temporarily Restricted Assets	\$272,913.39	\$145,867.98	\$127,045.41
3900 - Permanently Restricted Assets	\$250.00	\$250.00	\$0.00
Retained Earnings	\$3,135,922.77	\$3,282,518.13	-\$146,595.36
Net Income	\$270,464.74	\$175,990.51	\$94,474.23
<b>Total Equity</b>	<b>\$7,886,220.90</b>	<b>\$7,596,206.50</b>	<b>\$290,014.40</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$10,369,230.41</b>	<b>\$10,069,785.87</b>	<b>\$299,444.54</b>

**WACOSA**  
**Statement of Activities**  
**Aug 2018**

	Actual (Aug 2018)	Budget (Aug 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Aug 2018)	YTD Budget (Jan 2018 - Aug 2018)	YTD Last Year (Jan 2017 - Aug 2017)	YTD Budget Variance
<b>Revenue &amp; Support</b>							
<b>Program Support</b>							
4000 - Medical Assistance Per Diem	\$473,312.91	\$471,655.00	\$1,657.91	\$3,605,507.36	\$3,575,802.00	\$3,456,646.36	\$29,705.36
4100 - County Per Diem	\$46,699.65	\$54,588.00	-\$7,888.35	\$375,421.81	\$413,855.00	\$421,212.15	-\$38,433.19
4200 - School Per Diem	\$980.70	\$4,155.00	-\$3,174.30	\$19,303.86	\$31,502.00	\$34,846.60	-\$12,198.14
4300 - Private Pay Per Diem	\$15,186.19	\$11,657.00	\$3,529.19	\$115,925.42	\$88,373.00	\$74,603.66	\$27,552.42
4400 - DEED State Grant Income	\$8,405.85	\$10,966.00	-\$2,560.15	\$64,190.85	\$83,138.00	\$73,164.90	-\$18,947.15
4420 - Vocational Rehab Services	\$14,704.75	\$5,118.00	\$9,586.75	\$96,999.00	\$38,804.00	\$73,514.42	\$58,195.00
<b>Vocational (Business) Revenues</b>							
4500 - Community Crew Income	\$59,800.96	\$62,651.00	-\$2,850.04	\$485,126.10	\$474,982.00	\$475,333.68	\$10,144.10
4510 - Can Do! Crew Income	\$0.00	\$35.00	-\$35.00	\$168.00	\$267.00	\$187.75	-\$99.00
4530 - Production Income	\$51,252.20	\$42,829.00	\$8,423.20	\$306,374.72	\$324,702.00	\$303,092.86	-\$18,327.28
4540 - Plastic Recycling Income	\$287.61	\$500.00	-\$212.39	\$1,840.41	\$3,793.00	\$3,440.82	-\$1,952.59
4560 - Shred Income	\$20,403.94	\$19,062.00	\$1,341.94	\$153,058.96	\$144,518.00	\$151,700.40	\$8,540.96
4580 - Shred Recycling Income	\$0.00	\$6,676.00	-\$6,676.00	\$44,100.96	\$50,612.00	\$43,838.62	-\$6,511.04
4590 - Other Vocational Income	\$175.00	\$0.00	\$175.00	\$1,175.00	\$0.00	\$6,335.34	\$1,175.00
4600 - ThriftWorks! Retail Income	\$30,452.62	\$24,550.00	\$5,902.62	\$220,000.59	\$186,399.00	\$179,707.01	\$33,601.59
4610 - ThriftWorks! Recycling Income	\$377.07	\$392.00	-\$14.93	\$2,710.49	\$2,975.00	\$3,073.16	-\$264.51
<b>Public Support</b>							
4700 - Donations - Grants Awarded	\$0.00	\$13,017.00	-\$13,017.00	\$45,626.00	\$104,136.00	\$68,575.20	-\$58,510.00
4710 - Donations - Undesignated	\$501.87	\$3,500.00	-\$2,998.13	\$19,033.88	\$28,000.00	\$20,853.43	-\$8,966.12
4720 - Donations - Designated	\$0.00	\$14,167.00	-\$14,167.00	\$120,832.90	\$113,336.00	\$23,304.00	\$7,496.90
4740 - Fundraising Events	\$4,310.00	\$3,375.00	\$935.00	\$11,010.58	\$27,000.00	\$2,250.00	-\$15,989.42
<b>Investment Revenue</b>							
4800 - Interest Income - Savings	\$527.70	\$83.00	\$444.70	\$3,417.15	\$664.00	\$1,238.25	\$2,753.15
4810 - Interest & Div Income - Short	\$12,397.91	\$1,708.00	\$10,689.91	\$40,151.39	\$13,664.00	\$26,444.46	\$26,487.39
4830 - Realized Gain (Loss) - Short	\$0.00	\$0.00	\$0.00	(\$7,789.75)	\$0.00	-\$11,835.89	-\$7,789.75
4835 - Unrealized Gain(Loss) - Short	\$3,466.44	\$0.00	\$3,466.44	(\$15,855.16)	\$0.00	\$9,442.44	-\$15,855.16
4840 - Interest & Div Income - Long	\$319.32	\$375.00	-\$55.68	\$2,732.25	\$3,000.00	\$2,485.62	-\$267.75
4860 - Realized Gain (Loss) - Long	\$0.00	\$0.00	\$0.00	\$674.27	\$0.00	\$88.02	\$674.27
4865 - Unrealized Gain(Loss) - Long	\$1,345.78	\$0.00	\$1,345.78	(\$1,203.81)	\$0.00	\$7,876.81	-\$1,203.81
4895 - Investment Fees	(\$896.36)	\$0.00	-\$896.36	(\$7,199.54)	\$0.00	-\$7,170.16	-\$7,199.54
<b>Miscellaneous Income</b>							
4900 - Miscellaneous Income	\$283.79	\$250.00	\$33.79	\$4,749.88	\$2,000.00	\$2,720.85	\$2,749.88
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
<b>Total Support and Revenue</b>	<b>\$744,295.90</b>	<b>\$751,309.00</b>	<b>-\$7,013.10</b>	<b>\$5,711,083.57</b>	<b>\$5,711,522.00</b>	<b>\$5,446,970.76</b>	<b>-\$438.43</b>
<b>Cost Of Sales</b>							
5010 - Material Breakage	(\$1,129.42)	\$142.00	-\$1,271.42	(\$743.40)	\$1,136.00	\$35.46	-\$1,879.40
<b>Gross Profit</b>	<b>\$745,425.32</b>	<b>\$751,167.00</b>	<b>-\$5,741.68</b>	<b>\$5,711,826.97</b>	<b>\$5,710,386.00</b>	<b>\$5,446,935.30</b>	<b>\$1,440.97</b>

	Actual (Aug 2018)	Budget (Aug 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Aug 2018)	YTD Budget (Jan 2018 - Aug 2018)	YTD Last Year (Jan 2017 - Aug 2017)	YTD Budget Variance
<b>Expenditures</b>							
<b>Staff Wages &amp; Related Costs</b>							
6000 - Staff Wages	\$379,909.44	\$389,958.00	-\$10,048.56	\$2,901,426.87	\$2,933,160.00	\$2,760,527.52	-\$31,733.13
6005 - Staff PTO Accruals	(\$12,735.29)	\$0.00	-\$12,735.29	(\$12,633.95)	\$0.00	-\$2,597.02	-\$12,633.95
6010 - Staff Payroll Taxes	\$27,102.29	\$27,979.00	-\$876.71	\$205,294.26	\$210,447.00	\$196,852.41	-\$5,152.74
6015 - Staff Unemployment Benefits	\$0.00	\$1,756.00	-\$1,756.00	\$2,675.13	\$13,202.00	\$9,451.85	-\$10,526.87
6020 - Staff Work Comp Insurance	\$13,388.64	\$13,667.00	-\$278.36	\$100,046.51	\$102,796.00	\$86,345.87	-\$2,749.49
6025 - Staff Health & Life Benefits	\$104,883.96	\$84,075.00	\$20,808.96	\$514,288.55	\$632,400.00	\$582,166.77	-\$118,111.45
6030 - Staff Health Reimbursement	(\$11,058.50)	-\$23,430.00	\$12,371.50	(\$98,304.81)	-\$176,236.00	-\$103,212.15	\$77,931.19
6035 - Staff Dental Benefits	\$3,051.46	\$3,344.00	-\$292.54	\$24,601.03	\$25,156.00	\$24,708.86	-\$554.97
6040 - Staff Dental Reimbursement	(\$1,774.93)	-\$2,184.00	\$409.07	(\$15,228.24)	-\$16,422.00	-\$16,189.65	\$1,193.76
6045 - Staff 401(k) Match & Fees	\$3,399.44	\$3,589.00	-\$189.56	\$28,750.03	\$26,987.00	\$16,160.52	\$1,763.03
6050 - Other Staff Benefits	\$1,693.28	\$3,177.00	-\$1,483.72	\$11,299.87	\$23,902.00	\$11,057.71	-\$12,602.13
6070 - Staff Continued Education	\$5,579.84	\$1,742.00	\$3,837.84	\$17,382.80	\$13,936.00	\$18,724.05	\$3,446.80
6075 - Mileage Reimbursement	\$2,345.67	\$1,501.00	\$844.67	\$14,480.22	\$12,008.00	\$10,757.93	\$2,472.22
6080 - Travel, Meals and Lodging	\$450.05	\$126.00	\$324.05	\$1,455.62	\$1,008.00	\$2,127.03	\$447.62
<b>Client Wages &amp; Related Costs</b>							
6100 - Client Wages	\$80,310.93	\$83,400.00	-\$3,089.07	\$643,835.19	\$632,275.00	\$616,921.15	\$11,560.19
6105 - EE Client PTO Accruals	(\$1,284.31)	\$0.00	-\$1,284.31	(\$2,612.87)	\$0.00	\$2,965.79	-\$2,612.87
6110 - Client Payroll Taxes	\$6,143.65	\$5,971.00	\$172.65	\$49,253.35	\$45,262.00	\$47,194.47	\$3,991.35
6120 - Client Work Comp Insurance	\$3,818.22	\$4,615.00	-\$796.78	\$30,790.74	\$34,992.00	\$25,432.04	-\$4,201.26
<b>Program &amp; Office Supplies</b>							
6200 - Program & Office Supplies	\$8,964.82	\$9,542.00	-\$577.18	\$62,659.92	\$76,336.00	\$70,962.48	-\$13,676.08
<b>Building &amp; Equipment Costs</b>							
6300 - Equipment Under \$1,000	\$1,836.85	\$4,778.00	-\$2,941.15	\$20,492.38	\$38,224.00	\$14,724.12	-\$17,731.62
6310 - Equipment Maintenance	\$1,608.40	\$1,500.00	\$108.40	\$8,079.77	\$12,000.00	\$5,203.08	-\$3,920.23
6320 - Building Rent	\$2,582.58	\$3,123.00	-\$540.42	\$20,672.64	\$24,984.00	\$20,672.64	-\$4,311.36
6330 - Telephone	\$1,429.93	\$2,501.00	-\$1,071.07	\$17,881.89	\$20,008.00	\$18,712.12	-\$2,126.11
6340 - Utilities	\$10,616.69	\$10,834.00	-\$217.31	\$99,047.91	\$86,672.00	\$83,961.18	\$12,375.91
6350 - Building Supplies	\$1,453.61	\$3,332.00	-\$1,878.39	\$25,281.29	\$26,656.00	\$24,616.15	-\$1,374.71
6360 - Building & Ground Maintenance	\$2,325.70	\$3,334.00	-\$1,008.30	\$12,242.90	\$26,672.00	\$8,954.04	-\$14,429.10
6370 - Snow & Lawn Care	\$0.00	\$2,084.00	-\$2,084.00	\$18,810.00	\$16,672.00	\$4,205.00	\$2,138.00
6380 - General Insurance	\$4,086.22	\$4,166.00	-\$79.78	\$34,515.14	\$33,328.00	\$33,048.08	\$1,187.14
6390 - Mortgage Interest	\$3,649.86	\$3,605.00	\$44.86	\$29,056.72	\$28,840.00	\$30,552.43	\$216.72
<b>Advertising &amp; Public Relations</b>							
6400 - Public Relations	\$1,433.51	\$2,770.00	-\$1,336.49	\$19,111.46	\$22,160.00	\$18,740.83	-\$3,048.54
6410 - Fundraising Expenses	\$901.33	\$1,428.00	-\$526.67	\$3,620.76	\$11,424.00	\$1,826.75	-\$7,803.24
6420 - Personnel Advertising	\$0.00	\$335.00	-\$335.00	\$562.01	\$2,680.00	\$2,338.08	-\$2,117.99
6430 - Advertising	\$437.00	\$2,309.00	-\$1,872.00	\$8,984.55	\$18,472.00	\$8,076.34	-\$9,487.45
<b>Transportation Costs</b>							
6500 - Contracted Transportation	\$14,019.63	\$15,834.00	-\$1,814.37	\$112,512.60	\$126,672.00	\$119,879.06	-\$14,159.40
6510 - Vehicle Fuel	\$12,835.02	\$11,006.00	\$1,829.02	\$93,610.77	\$88,048.00	\$79,784.52	\$5,562.77
6515 - Fuel Tax Credit Refund	(\$1,276.23)	-\$1,500.00	\$223.77	(\$9,759.56)	-\$12,000.00	-\$9,528.13	\$2,240.44
6520 - Vehicle Maintenance	\$8,158.57	\$7,084.00	\$1,074.57	\$84,492.47	\$56,672.00	\$83,294.88	\$27,820.47

	Actual (Aug 2018)	Budget (Aug 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Aug 2018)	YTD Budget (Jan 2018 - Aug 2018)	YTD Last Year (Jan 2017 - Aug 2017)	YTD Budget Variance
6530 - Vehicle Insurance	\$2,404.53	\$2,666.00	-\$261.47	\$20,161.90	\$21,328.00	\$20,068.53	-\$1,166.10
6540 - Vehicle Licenses	\$0.00	\$208.00	-\$208.00	\$464.00	\$1,664.00	\$22.00	-\$1,200.00
6550 - Vehicle Lease Expense	\$343.11	\$366.00	-\$22.89	\$6,243.04	\$2,928.00	\$4,742.63	\$3,315.04
6560 - Vehicle Lease Interest Expense	\$275.68	\$510.00	-\$234.32	\$2,384.23	\$4,080.00	\$2,974.45	-\$1,695.77
<b>Miscellaneous Expenses</b>							
6800 - Professional Fees	\$1,873.43	\$11,336.00	-\$9,462.57	\$81,413.64	\$90,688.00	\$95,572.67	-\$9,274.36
6810 - Postage & Shipping	\$602.47	\$1,084.00	-\$481.53	\$6,667.02	\$8,672.00	\$7,918.93	-\$2,004.98
6820 - Dues & Licensing	\$270.81	\$1,871.00	-\$1,600.19	\$10,337.16	\$14,968.00	\$10,398.66	-\$4,630.84
6830 - Bad Debts	\$0.00	\$67.00	-\$67.00	\$68.55	\$536.00	\$697.62	-\$467.45
6840 - Board Expenses	\$73.06	\$167.00	-\$93.94	\$1,339.05	\$1,336.00	\$1,184.12	\$3.05
6850 - Subscriptions	(\$29.63)	\$92.00	-\$121.63	\$1,202.05	\$736.00	\$607.20	\$466.05
6890 - Miscellaneous	\$733.52	\$716.00	\$17.52	\$6,942.91	\$5,728.00	\$5,646.41	\$1,214.91
<b>Depreciation</b>							
6900 - Depreciation	\$30,025.22	\$30,530.00	-\$504.78	\$223,290.84	\$244,240.00	\$209,520.85	-\$20,949.16
6910 - Amortization	\$271.49	\$271.00	\$0.49	\$2,171.92	\$2,168.00	\$2,171.92	\$3.92
<b>Total Functional Expenses</b>	<b>\$717,131.02</b>	<b>\$737,235.00</b>	<b>-\$20,103.98</b>	<b>\$5,441,362.23</b>	<b>\$5,618,465.00</b>	<b>\$5,270,944.79</b>	<b>-\$177,102.77</b>
<b>Change in Net Assets</b>	<b>\$28,294.30</b>	<b>\$13,932.00</b>	<b>\$14,362.30</b>	<b>\$270,464.74</b>	<b>\$91,921.00</b>	<b>\$175,990.51</b>	<b>\$178,543.74</b>