

WACOSA
Statement of Activities
Dec-18

	Actual (Dec 2018)	Budget (Dec 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Dec 2018)	YTD Budget (Jan 2018 - Dec 2018)	YTD Last Year (Jan 2017 - Dec 2017)	YTD Budget Variance
Revenue & Support							
Program Support							
4000 - Medical Assistance Per Diem	\$384,680.53	\$383,904.00	\$776.53	\$5,363,337.07	\$5,264,982.00	\$5,108,291.47	\$98,355.07
4100 - County Per Diem	\$31,974.60	\$44,437.00	-\$12,462.40	\$536,801.58	\$609,362.00	\$619,160.24	-\$72,560.42
4200 - School Per Diem	\$1,177.04	\$3,383.00	-\$2,205.96	\$22,937.90	\$46,384.00	\$44,094.90	-\$23,446.10
4300 - Private Pay Per Diem	\$12,515.09	\$9,482.00	\$3,033.09	\$178,628.97	\$130,114.00	\$127,071.53	\$48,514.97
4400 - DEED State Grant Income	\$28,958.34	\$8,922.00	\$20,036.34	\$126,426.72	\$122,408.00	\$126,066.12	\$4,018.72
4420 - Vocational Rehab Services	\$12,705.50	\$4,162.00	\$8,543.50	\$148,738.75	\$57,131.00	\$116,564.17	\$91,607.75
Vocational (Business) Revenues							
4500 - Community Crew Income	\$48,268.04	\$50,996.00	-\$2,727.96	\$697,286.57	\$699,358.00	\$703,524.00	-\$2,071.43
4510 - Can Do! Crew Income	\$152.73	\$26.00	\$126.73	\$839.99	\$390.00	\$389.95	\$449.99
4530 - Production Income	\$39,632.17	\$34,860.00	\$4,772.17	\$460,802.67	\$478,088.00	\$451,559.31	-\$17,285.33
4540 - Plastic Recycling Income	\$4,375.58	\$407.00	\$3,968.58	\$9,160.27	\$5,585.00	\$5,343.27	\$3,575.27
4560 - Shred Income	\$13,949.81	\$15,518.00	-\$1,568.19	\$238,434.25	\$212,789.00	\$218,063.47	\$25,645.25
4580 - Shred Recycling Income	\$20,640.80	\$5,434.00	\$15,206.80	\$92,581.27	\$74,521.00	\$70,568.42	\$18,060.27
4590 - Other Vocational Income	\$195.00	\$0.00	\$195.00	\$1,940.00	\$0.00	\$7,065.34	\$1,940.00
4600 - ThriftWorks! Retail Income	\$31,513.72	\$20,913.00	\$10,600.72	\$353,611.79	\$277,326.00	\$286,783.14	\$76,285.79
4610 - ThriftWorks! Recycling Income	\$269.28	\$335.00	-\$65.72	\$4,185.89	\$4,427.00	\$4,290.43	-\$241.11
Public Support							
4700 - Donations - Grants Awarded	\$0.00	\$13,013.00	-\$13,013.00	\$109,782.80	\$156,200.00	\$71,075.20	-\$46,417.20
4710 - Donations - Undesignated	\$18,910.30	\$3,500.00	\$15,410.30	\$44,398.76	\$42,000.00	\$40,075.76	\$2,398.76
4720 - Donations - Designated	\$4,645.00	\$14,163.00	-\$9,518.00	\$125,677.90	\$170,000.00	\$80,329.00	-\$44,322.10
4730 - Donations - In Kind	\$23,186.00	\$0.00	\$23,186.00	\$672,240.31	\$0.00	\$18,590.00	\$672,240.31
4740 - Fundraising Events	\$0.00	\$3,375.00	-\$3,375.00	\$30,432.15	\$40,500.00	\$33,150.00	-\$10,067.85
Investment Revenue							
4800 - Interest Income - Savings	\$563.90	\$87.00	\$476.90	\$5,600.53	\$1,000.00	\$1,973.03	\$4,600.53
4810 - Interest & Div Income - Short	\$2,118.22	\$1,712.00	\$406.22	\$54,596.55	\$20,500.00	\$37,144.16	\$34,096.55
4830 - Realized Gain (Loss) - Short	\$0.00	\$0.00	\$0.00	(\$7,789.75)	\$0.00	-\$11,615.39	-\$7,789.75
4835 - Unrealized Gain(Loss) - Short	\$8,913.15	\$0.00	\$8,913.15	(\$13,021.06)	\$0.00	-\$9,088.16	-\$13,021.06
4840 - Interest & Div Income - Long	\$862.31	\$375.00	\$487.31	\$4,733.93	\$4,500.00	\$4,080.52	\$233.93
4860 - Realized Gain (Loss) - Long	\$0.00	\$0.00	\$0.00	\$674.27	\$0.00	\$88.02	\$674.27
4865 - Unrealized Gain(Loss) - Long	(\$3,858.35)	\$0.00	-\$3,858.35	(\$10,042.68)	\$0.00	\$10,610.85	-\$10,042.68
4895 - Investment Fees	(\$907.20)	\$0.00	-\$907.20	(\$10,806.59)	\$0.00	-\$10,773.99	-\$10,806.59
Miscellaneous Income							
4900 - Miscellaneous Income	(\$664.12)	\$250.00	-\$914.12	\$6,857.90	\$3,000.00	\$6,968.04	\$3,857.90
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$4,500.00
Total Support and Revenue	\$684,777.44	\$619,254.00	\$65,523.44	\$9,253,548.71	\$8,420,565.00	\$8,161,442.80	\$832,983.71
Cost Of Sales							
5010 - Material Breakage	\$1,585.28	\$138.00	\$1,447.28	\$943.42	\$1,700.00	-\$12.49	-\$756.58
Gross Profit	\$683,192.16	\$619,116.00	\$64,076.16	\$9,252,605.29	\$8,418,865.00	\$8,161,455.29	\$833,740.29

	Actual (Dec 2018)	Budget (Dec 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Dec 2018)	YTD Budget (Jan 2018 - Dec 2018)	YTD Last Year (Jan 2017 - Dec 2017)	YTD Budget Variance
Expenditures							
Staff Wages & Related Costs							
6000 - Staff Wages	\$431,423.98	\$373,003.00	\$58,420.98	\$4,455,940.48	\$4,408,220.00	\$4,225,267.33	\$47,720.48
6005 - Staff PTO Accruals	\$3,782.94	\$0.00	\$3,782.94	\$30,365.34	\$0.00	\$14,075.42	\$30,365.34
6010 - Staff Payroll Taxes	\$31,620.26	\$26,726.00	\$4,894.26	\$316,911.21	\$316,241.00	\$302,718.88	\$670.21
6015 - Staff Unemployment Benefits	\$0.00	\$1,838.00	-\$1,838.00	\$3,284.63	\$20,000.00	\$7,848.23	-\$16,715.37
6020 - Staff Work Comp Insurance	\$15,489.92	\$13,083.00	\$2,406.92	\$152,818.06	\$154,500.00	\$133,468.70	-\$1,681.94
6025 - Staff Health & Life Benefits	\$85,877.65	\$80,412.00	\$5,465.65	\$813,375.37	\$950,420.00	\$786,435.30	-\$137,044.63
6030 - Staff Health Reimbursement	(\$10,273.97)	-\$22,414.00	\$12,140.03	(\$142,793.47)	-\$264,868.00	-\$143,053.66	\$122,074.53
6035 - Staff Dental Benefits	\$2,832.70	\$3,193.00	-\$360.30	\$35,959.90	\$37,800.00	\$37,577.38	-\$1,840.10
6040 - Staff Dental Reimbursement	(\$1,852.23)	-\$2,111.00	\$258.77	(\$22,523.39)	-\$24,702.00	-\$24,655.43	\$2,178.61
6045 - Staff 401(k) Match & Fees	\$5,817.83	\$3,374.00	\$2,443.83	\$46,243.40	\$40,500.00	\$27,061.99	\$5,743.40
6050 - Other Staff Benefits	\$6,716.33	\$3,035.00	\$3,681.33	\$25,697.18	\$35,917.00	\$25,528.24	-\$10,219.82
6070 - Staff Continued Education	\$24.95	\$1,761.00	-\$1,736.05	\$21,604.75	\$20,923.00	\$24,422.47	\$681.75
6075 - Mileage Reimbursement	\$1,447.34	\$1,499.00	-\$51.66	\$23,157.89	\$18,010.00	\$16,122.68	\$5,147.89
6080 - Travel, Meals and Lodging	\$19.00	\$116.00	-\$97.00	\$1,886.64	\$1,500.00	\$2,206.12	\$386.64
Client Wages & Related Costs							
6100 - Client Wages	\$69,827.16	\$67,878.00	\$1,949.16	\$938,372.45	\$930,950.00	\$927,334.42	\$7,422.45
6105 - EE Client PTO Accruals	(\$385.38)	\$0.00	-\$385.38	(\$4,970.19)	\$0.00	\$3,223.39	-\$4,970.19
6110 - Client Payroll Taxes	\$5,341.67	\$4,864.00	\$477.67	\$71,785.59	\$66,644.00	\$70,941.05	\$5,141.59
6120 - Client Work Comp Insurance	\$3,259.42	\$3,738.00	-\$478.58	\$44,724.56	\$51,502.00	\$39,352.04	-\$6,777.44
Program & Office Supplies							
6200 - Program & Office Supplies	\$11,629.25	\$9,538.00	\$2,091.25	\$96,920.40	\$114,500.00	\$108,958.37	-\$17,579.60
Building & Equipment Costs							
6300 - Equipment Under \$1,000	\$13,496.90	\$4,766.00	\$8,730.90	\$37,564.41	\$57,324.00	\$27,703.63	-\$19,759.59
6310 - Equipment Maintenance	\$155.40	\$1,496.00	-\$1,340.60	\$10,440.85	\$17,996.00	\$9,521.43	-\$7,555.15
6320 - Building Rent	\$9,062.58	\$3,119.00	\$5,943.58	\$37,482.96	\$37,472.00	\$37,482.96	\$10.96
6330 - Telephone	\$2,067.00	\$2,489.00	-\$422.00	\$26,790.59	\$30,000.00	\$28,111.52	-\$3,209.41
6340 - Utilities	\$14,075.07	\$10,826.00	\$3,249.07	\$148,473.05	\$130,000.00	\$126,020.30	\$18,473.05
6350 - Building Supplies	\$3,928.34	\$3,348.00	\$580.34	\$40,716.99	\$40,000.00	\$34,878.35	\$716.99
6360 - Building & Ground Maintenance	\$571.84	\$3,326.00	-\$2,754.16	\$16,361.82	\$40,000.00	\$13,472.59	-\$23,638.18
6370 - Snow & Lawn Care	\$6,335.00	\$2,076.00	\$4,259.00	\$25,195.00	\$25,000.00	\$9,340.00	\$195.00
6380 - General Insurance	\$4,530.69	\$4,174.00	\$356.69	\$51,304.67	\$50,000.00	\$48,957.42	\$1,304.67
6390 - Mortgage Interest	\$3,273.00	\$3,606.00	-\$333.00	\$43,064.95	\$43,261.00	\$45,332.55	-\$196.05
Advertising & Public Relations							
6400 - Public Relations	\$10,146.19	\$2,761.00	\$7,385.19	\$33,850.83	\$33,231.00	\$31,997.57	\$619.83
6410 - Fundraising Expenses	\$1,340.71	\$1,432.00	-\$91.29	\$10,427.83	\$17,140.00	\$7,614.70	-\$6,712.17
6420 - Personnel Advertising	\$0.00	\$320.00	-\$320.00	\$2,026.10	\$4,002.00	\$2,510.72	-\$1,975.90
6430 - Advertising	\$3,293.34	\$2,301.00	\$992.34	\$23,155.92	\$27,700.00	\$14,715.69	-\$4,544.08

	Actual (Dec 2018)	Budget (Dec 2018)	Month Budget Variance	YTD Actual (Jan 2018 - Dec 2018)	YTD Budget (Jan 2018 - Dec 2018)	YTD Last Year (Jan 2017 - Dec 2017)	YTD Budget Variance
Transportation Costs							
6500 - Contracted Transportation	\$13,862.12	\$15,826.00	-\$1,963.88	\$171,264.43	\$190,000.00	\$173,601.59	-\$18,735.57
6510 - Vehicle Fuel	\$8,860.91	\$11,003.00	-\$2,142.09	\$137,915.49	\$132,069.00	\$120,858.56	\$5,846.49
6515 - Fuel Tax Credit Refund	(\$1,124.90)	-\$1,500.00	\$375.10	(\$14,543.01)	-\$18,000.00	-\$14,228.08	\$3,456.99
6520 - Vehicle Maintenance	\$12,068.03	\$7,076.00	\$4,992.03	\$127,732.48	\$85,000.00	\$109,111.44	\$42,732.48
6530 - Vehicle Insurance	\$2,483.59	\$2,674.00	-\$190.41	\$29,938.06	\$32,000.00	\$29,695.85	-\$2,061.94
6540 - Vehicle Licenses	\$0.00	\$212.00	-\$212.00	\$3,770.50	\$2,500.00	\$2,619.39	\$1,270.50
6550 - Vehicle Lease Expense	(\$2,954.93)	\$373.00	-\$3,327.93	\$4,854.44	\$4,399.00	\$6,137.95	\$455.44
6560 - Vehicle Lease Interest Expense	\$460.19	\$502.00	-\$41.81	\$4,287.72	\$6,112.00	\$4,633.21	-\$1,824.28
Miscellaneous Expenses							
6800 - Professional Fees	\$9,337.98	\$11,356.00	-\$2,018.02	\$117,283.99	\$136,052.00	\$136,176.15	-\$18,768.01
6810 - Postage & Shipping	\$1,582.71	\$1,076.00	\$506.71	\$10,569.34	\$13,000.00	\$11,431.37	-\$2,430.66
6820 - Dues & Licensing	\$740.27	\$1,860.00	-\$1,119.73	\$24,511.24	\$22,441.00	\$20,298.74	\$2,070.24
6830 - Bad Debts	(\$0.06)	\$59.00	-\$59.06	\$68.22	\$796.00	\$697.38	-\$727.78
6840 - Board Expenses	\$0.00	\$163.00	-\$163.00	\$2,188.53	\$2,000.00	\$2,161.65	\$188.53
6850 - Subscriptions	\$52.00	\$89.00	-\$37.00	\$1,568.10	\$1,101.00	\$1,047.23	\$467.10
6890 - Miscellaneous	\$406.77	\$716.00	-\$309.23	\$10,069.30	\$8,592.00	\$8,105.02	\$1,477.30
Depreciation							
6900 - Depreciation	\$30,924.68	\$30,532.00	\$392.68	\$346,505.81	\$366,362.00	\$327,817.44	-\$19,856.19
6910 - Amortization	\$271.49	\$277.00	-\$5.51	\$3,257.88	\$3,258.00	\$3,257.88	-\$0.12
Total Functional Expenses	\$811,845.73	\$697,867.00	\$113,978.73	\$8,396,859.29	\$8,418,865.00	\$7,965,915.12	-\$22,005.71
Change in Net Assets	-\$128,653.57	-\$78,751.00	-\$49,902.57	\$855,746.00	\$0.00	\$195,540.17	\$855,746.00