

WACOSA
Statement of Activities
3/31/2019

	Actual (March 2019)	Budget (March 2019)	Month Budget Variance	YTD Actual (Jan 2019 - March 2019)	YTD Budget (Jan 2019 - March 2019)	YTD Last Year (Jan 2018 - March 2018)	YTD Budget Variance
Revenue & Support							
Program Support							
4000 - Medical Assistance Per Diem	\$485,191.36	\$533,316.62	-\$48,125.26	\$1,341,957.70	\$1,549,157.80	\$1,328,849.52	-\$207,200.10
4100 - County Per Diem	\$39,658.99	\$47,993.90	-\$8,334.91	\$109,350.53	\$139,410.87	\$146,318.11	-\$30,060.34
4200 - School Per Diem	\$881.52	\$2,041.56	-\$1,160.04	\$1,875.42	\$5,930.24	\$7,836.22	-\$4,054.82
4300 - Private Pay Per Diem	\$16,652.46	\$15,659.03	\$993.43	\$44,755.45	\$45,485.75	\$39,966.08	-\$730.30
4400 - DEED State Grant Income	\$12,009.83	\$9,817.07	\$2,192.76	\$33,043.17	\$28,516.25	\$40,350.50	\$4,526.92
4420 - Vocational Rehab Services	\$24,059.50	\$6,134.36	\$17,925.14	\$51,970.25	\$17,818.85	\$38,706.60	\$34,151.40
Vocational (Business) Revenues							
4500 - Community Crew Income	\$58,471.23	\$60,219.64	-\$1,748.41	\$164,559.07	\$174,923.72	\$181,965.51	-\$10,364.65
4510 - Can Do! Crew Income	\$720.00	\$71.87	\$648.13	\$720.00	\$208.76	\$168.00	\$511.24
4530 - Production Income	\$51,540.40	\$36,302.60	\$15,237.80	\$134,560.81	\$105,450.41	\$119,667.89	\$29,110.40
4540 - Plastic Recycling Income	\$1,292.78	\$0.00	\$1,292.78	\$3,490.73	\$0.00	\$714.33	\$3,490.73
4560 - Shred Income	\$18,166.18	\$18,114.98	\$51.20	\$51,559.27	\$52,619.70	\$56,278.85	-\$1,060.43
4580 - Shred Recycling Income	\$5,507.63	\$6,811.85	-\$1,304.22	\$15,036.12	\$19,786.81	\$12,280.05	-\$4,750.69
4590 - Other Vocational Income	\$145.00	\$0.00	\$145.00	\$465.00	\$0.00	\$475.00	\$465.00
4600 - ThriftWorks! Retail Income	\$35,981.17	\$30,853.76	\$5,127.41	\$88,959.88	\$90,187.91	\$80,014.11	-\$1,228.03
4610 - ThriftWorks! Recycling Income	\$246.12	\$331.46	-\$85.34	\$832.94	\$968.88	\$555.00	-\$135.94
Public Support							
4700 - Donations - Grants Awarded	\$13,032.00	\$25,541.67	-\$12,509.67	\$22,732.00	\$76,625.01	\$29,000.00	-\$53,893.01
4710 - Donations - Undesignated	\$2,688.15	\$3,750.00	-\$1,061.85	\$14,161.36	\$11,250.00	\$9,502.07	\$2,911.36
4720 - Donations - Designated	\$2,500.00	\$17,500.00	-\$15,000.00	\$3,500.00	\$52,500.00	\$103,932.90	-\$49,000.00
4740 - Fundraising Events	\$0.00	\$4,566.67	-\$4,566.67	\$0.00	\$13,700.01	\$0.00	-\$13,700.01
Investment Revenue							
4800 - Interest Income - Savings	\$565.02	\$416.67	\$148.35	\$1,639.32	\$1,250.01	\$815.99	\$389.31
4810 - Interest & Div Income - Short	\$7,911.99	\$3,750.00	\$4,161.99	\$22,417.90	\$11,250.00	\$19,444.09	\$11,167.90
4830 - Realized Gain (Loss) - Short	(\$1,433.75)	\$0.00	-\$1,433.75	(\$1,433.75)	\$0.00	-\$7,704.00	-\$1,433.75
4835 - Unrealized Gain(Loss) - Short	\$7,383.31	\$0.00	\$7,383.31	\$10,509.25	\$0.00	-\$9,188.70	\$10,509.25
4840 - Interest & Div Income - Long	\$355.16	\$375.00	-\$19.84	\$837.75	\$1,125.00	\$746.27	-\$287.25
4860 - Realized Gain (Loss) - Long	\$1,558.86	\$0.00	\$1,558.86	\$1,558.86	\$0.00	\$0.00	\$1,558.86
4865 - Unrealized Gain(Loss) - Long	\$234.81	\$0.00	\$234.81	\$7,219.26	\$0.00	-\$2,645.75	\$7,219.26
4895 - Investment Fees	(\$918.18)	-\$916.67	-\$1.51	(\$2,738.52)	-\$2,750.01	-\$2,705.55	\$11.49
Miscellaneous Income							
4900 - Miscellaneous Income	\$529.15	\$500.00	\$29.15	\$2,054.10	\$1,500.00	\$1,348.46	\$554.10
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
Total Support and Revenue	\$784,930.69	\$823,152.04	-\$38,221.35	\$2,125,593.87	\$2,396,915.97	\$2,198,691.55	-\$271,322.10
Cost Of Sales							
5000 - Cost of Goods Sold	\$0.00	\$141.67	-\$141.67	\$0.00	\$425.01	\$0.00	-\$425.01
5010 - Material Breakage	(\$1,897.86)	\$0.00	-\$1,897.86	(\$1,897.86)	\$0.00	\$438.13	-\$1,897.86
Total - Cost Of Sales	(\$1,897.86)	\$141.67	-\$2,039.53	(\$1,897.86)	\$425.01	\$438.13	-\$2,322.87
Gross Profit	\$786,828.55	\$823,010.37	-\$36,181.82	\$2,127,491.73	\$2,396,490.96	\$2,198,253.42	-\$268,999.23

	Actual (March 2019)	Budget (March 2019)	Month Budget Variance	YTD Actual (Jan 2019 - March 2019)	YTD Budget (Jan 2019 - March 2019)	YTD Last Year (Jan 2018 - March 2018)	YTD Budget Variance
Expenditures							
Staff Wages & Related Costs							
6000 - Staff Wages	\$383,701.30	\$451,390.00	-\$67,688.70	\$1,172,075.79	\$1,256,042.00	\$1,064,990.74	-\$83,966.21
6005 - Staff PTO Accruals	\$6,191.09	\$0.00	\$6,191.09	(\$4,243.33)	\$0.00	\$2,668.88	-\$4,243.33
6010 - Staff Payroll Taxes	\$27,326.96	\$32,384.00	-\$5,057.04	\$83,561.09	\$90,110.00	\$75,188.29	-\$6,548.91
6015 - Staff Unemployment Benefits	\$666.52	\$883.00	-\$216.48	\$666.52	\$2,460.00	\$553.01	-\$1,793.48
6020 - Staff Work Comp Insurance	\$12,697.15	\$15,007.00	-\$2,309.85	\$39,424.14	\$41,762.00	\$36,370.74	-\$2,337.86
6025 - Staff Health & Life Benefits	\$46,791.99	\$90,201.00	-\$43,409.01	\$154,668.67	\$250,990.00	\$150,270.94	-\$96,321.33
6030 - Staff Health Reimbursement	(\$10,055.64)	-\$14,455.00	\$4,399.36	(\$30,005.74)	-\$40,223.00	-\$37,705.51	\$10,217.26
6035 - Staff Dental Benefits	\$3,148.02	\$2,973.00	\$175.02	\$9,438.78	\$8,279.00	\$8,964.00	\$1,159.78
6040 - Staff Dental Reimbursement	(\$1,898.88)	-\$1,736.00	-\$162.88	(\$5,715.39)	-\$4,830.00	-\$5,827.48	-\$885.39
6045 - Staff 401(k) Match & Fees	\$6,435.58	\$4,063.00	\$2,372.58	\$16,626.19	\$11,305.00	\$11,284.38	\$5,321.19
6050 - Other Staff Benefits	\$1,348.99	\$3,021.00	-\$1,672.01	\$4,072.38	\$8,406.00	\$2,094.73	-\$4,333.62
6070 - Staff Continued Education	\$125.00	\$2,106.09	-\$1,981.09	\$5,783.78	\$6,318.27	\$6,549.62	-\$534.49
6075 - Mileage Reimbursement	\$1,949.19	\$2,499.99	-\$550.80	\$4,844.13	\$7,499.97	\$3,629.09	-\$2,655.84
6080 - Travel, Meals and Lodging	\$20.00	\$166.67	-\$146.67	\$514.60	\$500.01	\$246.80	\$14.59
Client Wages & Related Costs							
6100 - Client Wages	\$85,678.69	\$81,950.00	\$3,728.69	\$236,781.23	\$238,049.00	\$246,583.71	-\$1,267.77
6105 - EE Client PTO Accruals	\$205.41	\$0.00	\$205.41	(\$678.13)	\$0.00	-\$763.39	-\$678.13
6110 - Client Payroll Taxes	\$6,554.49	\$5,881.00	\$673.49	\$18,113.90	\$17,085.00	\$18,863.77	\$1,028.90
6120 - Client Work Comp Insurance	\$4,273.55	\$4,395.00	-\$121.45	\$11,823.28	\$12,767.00	\$11,845.52	-\$943.72
Program & Office Supplies							
6200 - Program & Office Supplies	\$4,802.00	\$10,391.65	-\$5,589.65	\$22,527.24	\$31,174.95	\$23,147.68	-\$8,647.71
Building & Equipment Costs							
6300 - Equipment Under \$1,000	\$1,807.85	\$5,770.83	-\$3,962.98	\$3,004.50	\$17,312.53	\$7,520.42	-\$14,308.03
6310 - Equipment Maintenance	\$1,113.49	\$1,500.00	-\$386.51	\$3,516.56	\$4,500.00	\$3,253.11	-\$983.44
6320 - Building Rent	\$2,582.58	\$3,217.33	-\$634.75	\$7,747.74	\$9,652.03	\$7,747.74	-\$1,904.29
6330 - Telephone	\$1,722.85	\$2,750.01	-\$1,027.16	\$6,083.07	\$8,249.87	\$7,207.24	-\$2,166.80
6340 - Utilities	\$13,349.23	\$13,333.34	\$15.89	\$46,946.92	\$39,999.94	\$38,468.52	\$6,946.98
6350 - Building Supplies	\$2,069.57	\$3,333.34	-\$1,263.77	\$8,375.57	\$9,999.94	\$11,240.20	-\$1,624.37
6360 - Building & Ground Maintenance	\$1,281.32	\$2,916.66	-\$1,635.34	\$3,526.95	\$8,750.06	\$5,569.73	-\$5,223.11
6370 - Snow & Lawn Care	\$2,820.00	\$3,125.00	-\$305.00	\$25,203.00	\$9,375.00	\$12,200.00	\$15,828.00
6380 - General Insurance	\$1,336.45	\$4,166.67	-\$2,830.22	\$10,397.91	\$12,499.97	\$12,967.11	-\$2,102.06
6390 - Mortgage Interest	\$3,192.72	\$3,416.67	-\$223.95	\$10,311.72	\$10,249.97	\$10,882.01	\$61.75
Advertising & Public Relations							
6400 - Public Relations	\$1,660.81	\$3,558.39	-\$1,897.58	\$4,908.95	\$10,674.49	\$4,980.51	-\$5,765.54
6410 - Fundraising Expenses	\$101.19	\$2,636.67	-\$2,535.48	\$589.37	\$7,909.97	\$808.44	-\$7,320.60
6420 - Personnel Advertising	\$0.00	\$333.35	-\$333.35	\$345.00	\$999.85	\$562.01	-\$654.85
6430 - Advertising	\$1,560.75	\$3,412.50	-\$1,851.75	\$3,901.11	\$10,237.50	\$4,727.81	-\$6,336.39
Transportation Costs							
6500 - Contracted Transportation	\$14,885.23	\$16,666.68	-\$1,781.45	\$42,548.09	\$49,999.88	\$41,659.15	-\$7,451.79
6510 - Vehicle Fuel	\$12,138.48	\$14,999.98	-\$2,861.50	\$32,374.32	\$45,000.18	\$33,639.18	-\$12,625.86
6515 - Fuel Tax Credit Refund	(\$1,330.95)	-\$1,500.08	\$169.13	(\$3,944.40)	-\$4,499.28	-\$3,690.19	\$554.88
6520 - Vehicle Maintenance	\$9,817.70	\$9,008.35	\$809.35	\$33,604.10	\$27,024.85	\$30,389.29	\$6,579.25

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6530 - Vehicle Insurance	\$0.00	\$3,333.35	-\$3,333.35	\$6,233.16	\$9,999.85	\$4,625.67	-\$3,766.69
6540 - Vehicle Licenses	\$0.00	\$445.51	-\$445.51	\$0.00	\$1,336.41	\$464.00	-\$1,336.41
6550 - Vehicle Lease Expense	\$487.23	\$666.73	-\$179.50	\$1,461.69	\$1,999.43	\$4,471.49	-\$537.74
6560 - Vehicle Lease Interest Expense	\$431.79	\$546.87	-\$115.08	\$1,399.72	\$1,640.17	\$942.69	-\$240.45
Miscellaneous Expenses							
6800 - Professional Fees	\$15,467.35	\$13,133.34	\$2,334.01	\$28,447.74	\$39,398.94	\$23,805.56	-\$10,951.20
6810 - Postage & Shipping	\$1,384.60	\$1,083.34	\$301.26	\$3,415.15	\$3,249.94	\$3,117.33	\$165.21
6820 - Dues & Licensing	\$90.27	\$1,931.92	-\$1,841.65	\$1,195.81	\$5,795.72	\$1,150.81	-\$4,599.91
6830 - Bad Debts	(\$0.13)	\$41.67	-\$41.80	(\$0.20)	\$124.97	\$68.68	-\$125.17
6840 - Board Expenses	\$205.50	\$208.33	-\$2.83	\$476.79	\$625.03	\$732.75	-\$148.24
6850 - Subscriptions	\$52.00	\$166.57	-\$114.57	\$240.00	\$500.87	\$193.00	-\$260.87
6890 - Miscellaneous	\$1,038.52	\$833.33	\$205.19	\$2,689.43	\$2,500.03	\$2,707.32	\$189.40
Depreciation							
6900 - Depreciation	\$31,958.19	\$32,294.93	-\$336.74	\$96,244.83	\$123,436.63	\$84,489.89	-\$27,191.80
6910 - Amortization	\$271.49	\$271.50	-\$0.01	\$814.47	\$814.50	\$814.47	-\$0.03
Total Functional Expenses	\$701,457.49	\$838,724.48	-\$137,266.99	\$2,122,338.20	\$2,407,054.44	\$1,976,671.46	-\$284,716.24
Change in Net Assets	\$85,371.06	-\$15,714.11	\$101,085.17	\$5,153.53	-\$10,563.48	\$221,581.96	\$15,717.01