

**WACOSA**  
**Statement of Activities**  
**May 31, 2019**

	Actual (May 2019)	Budget (May 2019)	Month Budget Variance	YTD Actual (Jan 2019 - March 2019)	YTD Budget (Jan 2019 - May 2019)	YTD Last Year (Jan 2018 - May 2018)	YTD Budget Variance
<b>Revenue &amp; Support</b>							
<b>Program Support</b>							
4000 - Medical Assistance Per Diem	\$544,443.45	\$558,712.64	-\$14,269.19	\$2,496,364.39	\$2,641,187.06	\$2,248,308.36	-\$144,822.67
4100 - County Per Diem	\$41,831.34	\$50,279.32	-\$8,447.98	\$190,847.34	\$237,684.09	\$243,424.80	-\$46,836.75
4200 - School Per Diem	\$1,644.20	\$2,138.77	-\$494.57	\$4,180.76	\$10,110.57	\$13,684.28	-\$5,929.81
4300 - Private Pay Per Diem	\$16,570.51	\$16,404.70	\$165.81	\$76,303.50	\$77,549.48	\$73,576.01	-\$1,245.98
4400 - DEED State Grant Income	\$8,719.32	\$10,284.55	-\$1,565.23	\$74,534.33	\$48,617.87	\$46,096.83	\$25,916.46
4420 - Vocational Rehab Services	\$19,244.50	\$6,426.46	\$12,818.04	\$82,239.75	\$30,379.67	\$61,596.10	\$51,860.08
<b>Vocational (Business) Revenues</b>							
4500 - Community Crew Income	\$63,147.25	\$63,087.24	\$60.01	\$289,358.23	\$298,230.60	\$310,218.14	-\$8,872.37
4510 - Can Do! Crew Income	\$2,604.00	\$75.29	\$2,528.71	\$6,428.03	\$355.92	\$168.00	\$6,072.11
4530 - Production Income	\$51,973.35	\$38,031.30	\$13,942.05	\$234,322.89	\$179,784.31	\$190,757.33	\$54,538.58
4540 - Plastic Recycling Income	\$1,773.16	\$0.00	\$1,773.16	\$7,215.74	\$0.00	\$1,107.02	\$7,215.74
4560 - Shred Income	\$17,729.58	\$18,977.59	-\$1,248.01	\$91,247.35	\$89,712.27	\$99,924.39	\$1,535.08
4580 - Shred Recycling Income	\$5,203.20	\$7,136.23	-\$1,933.03	\$29,125.77	\$33,734.89	\$25,413.68	-\$4,609.12
4590 - Other Vocational Income	\$150.00	\$0.00	\$150.00	\$735.00	\$0.00	\$765.00	\$735.00
4600 - ThriftWorks! Retail Income	\$32,540.38	\$32,040.44	\$499.94	\$155,667.99	\$153,082.11	\$132,713.80	\$2,585.88
4610 - ThriftWorks! Recycling Income	\$642.39	\$344.21	\$298.18	\$1,804.85	\$1,644.55	\$1,299.90	\$160.30
<b>Public Support</b>							
4700 - Donations - Grants Awarded	\$0.00	\$25,541.67	-\$25,541.67	\$22,732.00	\$127,708.35	\$29,000.00	-\$104,976.35
4710 - Donations - Undesignated	\$7,785.07	\$3,750.00	\$4,035.07	\$27,490.63	\$18,750.00	\$11,254.67	\$8,740.63
4720 - Donations - Designated	\$200.00	\$17,500.00	-\$17,300.00	\$3,800.00	\$87,500.00	\$115,732.90	-\$83,700.00
4740 - Fundraising Events	\$6,927.69	\$4,566.67	\$2,361.02	\$16,789.78	\$22,833.35	\$2,603.58	-\$6,043.57
<b>Investment Revenue</b>							
4800 - Interest Income - Savings	\$565.78	\$416.67	\$149.11	\$2,752.28	\$2,083.35	\$1,852.07	\$668.93
4810 - Interest & Div Income - Short	\$1,553.78	\$3,750.00	-\$2,196.22	\$26,726.08	\$18,750.00	\$24,970.92	\$7,976.08
4830 - Realized Gain (Loss) - Short	\$281.25	\$0.00	\$281.25	(\$1,152.50)	\$0.00	-\$7,789.75	-\$1,152.50
4835 - Unrealized Gain(Loss) - Short	\$5,019.08	\$0.00	\$5,019.08	\$15,321.09	\$0.00	-\$12,038.05	\$15,321.09
4840 - Interest & Div Income - Long	\$322.48	\$375.00	-\$52.52	\$1,612.04	\$1,875.00	\$1,388.36	-\$262.96
4860 - Realized Gain (Loss) - Long	\$1,004.94	\$0.00	\$1,004.94	\$2,563.80	\$0.00	\$2,301.07	\$2,563.80
4865 - Unrealized Gain(Loss) - Long	(\$3,082.14)	\$0.00	-\$3,082.14	\$5,891.97	\$0.00	-\$4,748.90	\$5,891.97
4895 - Investment Fees	(\$925.16)	-\$916.67	-\$8.49	(\$4,586.23)	-\$4,583.35	-\$4,506.52	-\$2.88
<b>Miscellaneous Income</b>							
4900 - Miscellaneous Income	\$1,587.65	\$500.00	\$1,087.65	\$3,167.14	\$2,500.00	\$2,850.97	\$667.14
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
<b>Total Support and Revenue</b>	<b>\$829,457.05</b>	<b>\$859,422.08</b>	<b>-\$29,965.03</b>	<b>\$3,863,484.00</b>	<b>\$4,079,490.09</b>	<b>\$3,613,924.96</b>	<b>-\$216,006.09</b>
<b>Cost Of Sales</b>							
5000 - Cost of Goods Sold	\$0.00	\$141.67	-\$141.67	\$0.00	\$708.35	\$0.00	-\$708.35
5010 - Material Breakage	\$0.00	\$0.00	\$0.00	(\$1,897.86)	\$0.00	\$426.31	-\$1,897.86
<b>Total - Cost Of Sales</b>	<b>\$0.00</b>	<b>\$141.67</b>	<b>-\$141.67</b>	<b>(\$1,897.86)</b>	<b>\$708.35</b>	<b>\$426.31</b>	<b>-\$2,606.21</b>
<b>Gross Profit</b>	<b>\$829,457.05</b>	<b>\$859,280.41</b>	<b>-\$29,823.36</b>	<b>\$3,865,381.86</b>	<b>\$4,078,781.74</b>	<b>\$3,613,498.65</b>	<b>-\$213,399.88</b>

	Actual (May 2019)	Budget (May 2019)	Month Budget Variance	YTD Actual (Jan 2019 - March 2019)	YTD Budget (Jan 2019 - May 2019)	YTD Last Year (Jan 2018 - May 2018)	YTD Budget Variance
<b>Expenditures</b>							
<b>Staff Wages &amp; Related Costs</b>							
6000 - Staff Wages	\$440,321.52	\$431,764.00	\$8,557.52	\$2,006,060.74	\$2,099,945.00	\$1,798,375.27	-\$93,884.26
6005 - Staff PTO Accruals	\$17,516.12	\$0.00	\$17,516.12	\$19,413.04	\$0.00	\$13,429.85	\$19,413.04
6010 - Staff Payroll Taxes	\$31,575.11	\$30,976.00	\$599.11	\$143,203.46	\$150,653.00	\$127,043.59	-\$7,449.54
6015 - Staff Unemployment Benefits	\$0.00	\$847.00	-\$847.00	\$666.52	\$4,114.00	\$2,156.63	-\$3,447.48
6020 - Staff Work Comp Insurance	\$14,840.87	\$14,356.00	\$484.87	\$67,314.44	\$69,822.00	\$61,360.84	-\$2,507.56
6025 - Staff Health & Life Benefits	\$62,050.92	\$86,280.00	-\$24,229.08	\$274,883.16	\$419,626.00	\$304,543.78	-\$144,742.84
6030 - Staff Health Reimbursement	(\$10,929.13)	-\$13,827.00	\$2,897.87	(\$51,272.92)	-\$67,248.00	-\$62,775.69	\$15,975.08
6035 - Staff Dental Benefits	\$3,078.16	\$2,844.00	\$234.16	\$15,580.62	\$13,841.00	\$15,203.11	\$1,739.62
6040 - Staff Dental Reimbursement	(\$1,971.46)	-\$1,660.00	-\$311.46	(\$9,595.29)	-\$8,075.00	-\$9,806.89	-\$1,520.29
6045 - Staff 401(k) Match & Fees	\$5,489.77	\$3,885.00	\$1,604.77	\$27,172.87	\$18,900.00	\$17,737.67	\$8,272.87
6050 - Other Staff Benefits	\$343.12	\$2,889.00	-\$2,545.88	\$5,535.27	\$14,053.00	\$5,535.85	-\$8,517.73
6070 - Staff Continued Education	\$366.57	\$2,106.09	-\$1,739.52	\$7,589.94	\$10,530.45	\$8,765.16	-\$2,940.51
6075 - Mileage Reimbursement	\$1,426.38	\$2,499.99	-\$1,073.61	\$7,988.82	\$12,499.95	\$8,154.80	-\$4,511.13
6080 - Travel, Meals and Lodging	\$0.00	\$166.67	-\$166.67	\$729.91	\$833.35	\$977.32	-\$103.44
<b>Client Wages &amp; Related Costs</b>							
6100 - Client Wages	\$91,592.69	\$85,854.00	\$5,738.69	\$414,935.97	\$405,853.00	\$415,299.88	\$9,082.97
6105 - EE Client PTO Accruals	\$483.80	\$0.00	\$483.80	(\$316.97)	\$0.00	-\$550.66	-\$316.97
6110 - Client Payroll Taxes	\$7,006.98	\$6,163.00	\$843.98	\$31,742.60	\$29,129.00	\$31,770.64	\$2,613.60
6120 - Client Work Comp Insurance	\$4,532.50	\$4,606.00	-\$73.50	\$20,677.60	\$21,768.00	\$19,965.18	-\$1,090.40
<b>Program &amp; Office Supplies</b>							
6200 - Program & Office Supplies	\$3,152.11	\$10,391.65	-\$7,239.54	\$33,464.19	\$51,958.25	\$40,677.37	-\$18,494.06
<b>Building &amp; Equipment Costs</b>							
6300 - Equipment Under \$1,000	\$8,298.44	\$5,770.83	\$2,527.61	\$12,901.69	\$28,854.19	\$11,984.87	-\$15,952.50
6310 - Equipment Maintenance	\$794.08	\$1,500.00	-\$705.92	\$5,897.20	\$7,500.00	\$5,351.44	-\$1,602.80
6320 - Building Rent	\$2,582.58	\$3,217.33	-\$634.75	\$12,912.90	\$16,086.69	\$12,912.90	-\$3,173.79
6330 - Telephone	\$1,745.29	\$2,750.01	-\$1,004.72	\$10,013.03	\$13,749.89	\$11,091.96	-\$3,736.86
6340 - Utilities	\$8,010.89	\$13,333.34	-\$5,322.45	\$68,869.94	\$66,666.62	\$62,729.57	\$2,203.32
6350 - Building Supplies	\$1,662.52	\$3,333.34	-\$1,670.82	\$11,412.28	\$16,666.62	\$16,894.30	-\$5,254.34
6360 - Building & Ground Maintenance	\$1,758.86	\$2,916.66	-\$1,157.80	\$7,145.82	\$14,583.38	\$8,818.75	-\$7,437.56
6370 - Snow & Lawn Care	\$0.00	\$3,125.00	-\$3,125.00	\$26,233.00	\$15,625.00	\$18,810.00	\$10,608.00
6380 - General Insurance	\$4,547.52	\$4,166.67	\$380.85	\$23,149.50	\$20,833.31	\$22,256.45	\$2,316.19
6390 - Mortgage Interest	\$3,387.67	\$3,416.67	-\$29.00	\$17,216.58	\$17,083.31	\$18,176.34	\$133.27
<b>Advertising &amp; Public Relations</b>							
6400 - Public Relations	\$4,085.41	\$3,558.39	\$527.02	\$11,162.68	\$17,791.27	\$13,664.42	-\$6,628.59
6410 - Fundraising Expenses	\$322.99	\$2,636.67	-\$2,313.68	\$1,394.54	\$13,183.31	\$1,012.82	-\$11,788.77
6420 - Personnel Advertising	\$0.00	\$333.35	-\$333.35	\$345.00	\$1,666.55	\$562.01	-\$1,321.55
6430 - Advertising	\$1,436.15	\$3,412.50	-\$1,976.35	\$6,613.01	\$17,062.50	\$6,110.05	-\$10,449.49

	Actual (May 2019)	Budget (May 2019)	Month Budget Variance	YTD Actual (Jan 2019 - March 2019)	YTD Budget (Jan 2019 - May 2019)	YTD Last Year (Jan 2018 - May 2018)	YTD Budget Variance
<b>Transportation Costs</b>							
6500 - Contracted Transportation	\$8,797.61	\$16,666.68	-\$7,869.07	\$67,561.11	\$83,333.24	\$69,889.88	-\$15,772.13
6510 - Vehicle Fuel	\$12,962.38	\$14,999.98	-\$2,037.60	\$57,034.63	\$75,000.14	\$57,385.64	-\$17,965.51
6515 - Fuel Tax Credit Refund	(\$1,299.32)	-\$1,500.08	\$200.76	(\$6,438.44)	-\$7,499.44	-\$6,127.51	\$1,061.00
6520 - Vehicle Maintenance	\$9,310.14	\$9,008.35	\$301.79	\$55,013.16	\$45,041.55	\$53,738.26	\$9,971.61
6530 - Vehicle Insurance	\$3,093.25	\$3,333.35	-\$240.10	\$15,512.91	\$16,666.55	\$12,982.21	-\$1,153.64
6540 - Vehicle Licenses	\$0.00	\$445.51	-\$445.51	\$0.00	\$2,227.43	\$464.00	-\$2,227.43
6550 - Vehicle Lease Expense	\$797.20	\$666.73	\$130.47	\$2,746.12	\$3,332.89	\$5,157.71	-\$586.77
6560 - Vehicle Lease Interest Expense	\$375.44	\$546.87	-\$171.43	\$2,197.43	\$2,733.91	\$1,538.21	-\$536.48
<b>Miscellaneous Expenses</b>							
6800 - Professional Fees	\$6,059.40	\$13,133.34	-\$7,073.94	\$71,028.84	\$65,665.62	\$70,561.01	\$5,363.22
6810 - Postage & Shipping	\$619.10	\$1,083.34	-\$464.24	\$4,670.33	\$5,416.62	\$4,913.82	-\$746.29
6820 - Dues & Licensing	\$865.00	\$1,931.92	-\$1,066.92	\$2,729.55	\$9,659.56	\$2,631.35	-\$6,930.01
6830 - Bad Debts	\$0.00	\$41.67	-\$41.67	(\$0.31)	\$208.31	\$68.55	-\$208.62
6840 - Board Expenses	\$222.68	\$208.33	\$14.35	\$843.32	\$1,041.69	\$1,064.11	-\$198.37
6850 - Subscriptions	\$27.00	\$166.57	-\$139.57	\$319.00	\$834.01	\$477.53	-\$515.01
6890 - Miscellaneous	\$1,275.63	\$833.33	\$442.30	\$4,967.62	\$4,166.69	\$4,193.34	\$800.93
<b>Depreciation</b>							
6900 - Depreciation	\$31,963.10	\$32,294.93	-\$331.83	\$160,171.03	\$188,026.49	\$137,870.49	-\$27,855.46
6910 - Amortization	\$271.49	\$271.50	-\$0.01	\$1,357.45	\$1,357.50	\$1,357.45	-\$0.05
<b>Total Functional Expenses</b>	<b>\$784,848.53</b>	<b>\$817,744.48</b>	<b>-\$32,895.95</b>	<b>\$3,670,754.89</b>	<b>\$4,012,768.40</b>	<b>\$3,426,405.63</b>	<b>-\$342,013.51</b>
<b>Change in Net Assets</b>	<b>\$44,608.52</b>	<b>\$41,535.93</b>	<b>\$3,072.59</b>	<b>\$194,626.97</b>	<b>\$66,013.34</b>	<b>\$187,093.02</b>	<b>\$128,613.63</b>