



## August - Statement Recap – 2019

### Schedule of Revenues and Expenses

#### Revenue Overview

- August program revenue was under budget by \$8,400 for the month. We remain under budget for the year by \$141,000. The biggest part of the deficit is in the area of MA and County funding.
- August vocational revenue was over budget by \$4,700 for the month and over budget \$92,000 for the year. Year to date Community Crew Income is under budget by \$14,800; production revenue is over budget by \$70,500; shred revenue was over budget by \$9,500; and Thriftworks! revenue was over budget by \$9,300.
- August donation revenue was under budget by \$40,600 for the month and under budget by \$114,000 for the year.

#### Expense Overview

- Staff wages and costs were under budget by \$72,000 for the month of August and under budget year to date by \$340,000. The reason for the decrease was due to the many open positions that were open and anticipated to be filled and lower than expected insurance claims.
- Net Health Insurance/Life Benefits were over budget for August by \$30,400 and under budget for the year by \$166,000.
- Client wages and costs were under budget for August by \$4,300 and over budget for the year by \$18,000.
- Building and Equipment Costs were under budget for the month of August by \$14,200 and under budget year to date by \$56,000. The subcategories that make up the greatest part of the \$56,000 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 \$32,000; Snow and Lawn Care which is over budget by \$1,200; and Equipment Maintenance which is under budget for the year by \$2,500.
- Advertising and Public Relations were under budget for the year by \$39,000 due to more advertising being done closer to the end of the year for the holiday season.
- Transportation Costs are under budget year to date by \$32,000. Contracted Transportation was under budget by \$11,000; Vehicle Maintenance was over budget by \$13,000 which is due to an aging fleet; and Vehicle Fuel was under budget by \$28,000.
- Professional Fees were over budget by \$27,900 for the year. Those expenses will even out due to some the outstanding audits, tax returns and the CARF survey.

**WACOSA**  
**Statements of Financial Position**  
**End of August 2019**

	Current Year (As of August 2019)	Last Year (As of August 2018)	Change in Account Balance Amount
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank</b>			
1000 - Cash on Hand	\$1,250.00	\$1,150.00	\$100.00
1010 - Operating Checking	\$641,419.56	\$896,090.20	-\$254,670.64
1020 - Payroll Checking	\$269.97	\$2,532.43	-\$2,262.46
1110 - Money Market - Bremer	\$824,608.39	\$818,059.06	\$6,549.33
1120 - Investments at FMV - Short	\$2,354,231.03	\$2,283,119.77	\$71,111.26
1130 - Investments at FMV - Long	\$191,463.83	\$182,556.49	\$8,907.34
<b>Total Bank</b>	<b>\$4,013,242.78</b>	<b>\$4,183,507.95</b>	<b>-\$170,265.17</b>
<b>Accounts Receivable</b>			
1200 - Accounts Receivable - Program	\$862,262.33	\$638,302.76	\$223,959.57
1250 - Accounts Receivable - EE Grant	\$37,046.76	(\$1,235.98)	\$38,282.74
1300 - Accounts Receivable - Voc.	\$148,316.57	\$151,375.93	-\$3,059.36
1310 - Act. Receivable - Electrolux	\$570,984.85	\$498,866.99	\$72,117.86
1350 - Allowance for Doubtful Account	(\$3,105.62)	(\$3,191.44)	\$85.82
1400 - Contributions Receivable	\$3,600.00	\$3,600.00	\$0.00
1410 - Other Receivables	\$2,596.36	\$1,957.69	\$638.67
<b>Total Accounts Receivable</b>	<b>\$1,621,701.25</b>	<b>\$1,289,675.95</b>	<b>\$332,025.30</b>
<b>Other Current Asset</b>			
1122 - Accrued Interest - Short	\$11,058.19	\$11,373.47	-\$315.28
1132 - Accrued Earnings - Long	\$199.97	\$199.97	\$0.00
1500 - Inventory - Electrolux	\$96,004.73	\$100,014.88	-\$4,010.15
1510 - Inventory - Store In-Kind	\$88,402.00	\$71,696.00	\$16,706.00
1580 - Inventory - Cleaning Supplies	\$4,647.14	\$3,707.95	\$939.19
1600 - Prepaid Workers Comp. Ins.	\$23,985.27	\$23,781.65	\$203.62
1610 - Prepaid General Insurance	\$6,204.30	\$6,227.49	-\$23.19
1620 - Prepaid Employee Benefits	\$5,126.57	\$7,370.76	-\$2,244.19
1630 - Prepaid Fuel	\$9,675.97	\$6,620.59	\$3,055.38
1640 - Prepaid Rent	\$2,582.58	\$2,582.58	\$0.00
1680 - Other Prepaid Expenditures	\$4,996.08	\$7,820.03	-\$2,823.95
<b>Total Other Current Asset</b>	<b>\$252,882.80</b>	<b>\$241,395.37</b>	<b>\$11,487.43</b>
<b>Total Current Assets</b>	<b>\$5,887,826.83</b>	<b>\$5,714,579.27</b>	<b>\$173,247.56</b>
<b>Fixed Assets</b>			
1800 - Land	\$569,281.00	\$569,281.00	\$0.00
1810 - Leasehold Improvements - SKC	\$29,600.29	\$29,600.29	\$0.00
1820 - Buildings	\$4,492,296.06	\$3,822,296.06	\$670,000.00
1830 - Building Improvements	\$889,279.78	\$841,201.60	\$48,078.18
1840 - Office Equipment	\$596,250.40	\$582,017.39	\$14,233.01
1850 - Program Equipment	\$119,623.88	\$79,613.98	\$40,009.90
1860 - Building Equipment	\$22,254.62	\$22,254.62	\$0.00
1870 - Vehicles - Program	\$1,496,502.43	\$1,223,907.39	\$272,595.04
1900 - Contract Vocational Equipment	\$18,358.96	\$18,358.96	\$0.00
1910 - Production Vocational Equip	\$194,919.16	\$190,715.19	\$4,203.97
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	\$68,609.23	\$64,814.23	\$3,795.00
1950 - 1st Ave Voc. Equipment	\$3,675.00	\$0.00	\$3,675.00
1980 - Building - Vocational Shred	\$383,689.92	\$383,689.92	\$0.00
1990 - Construction In Process	\$78,732.73	\$64,070.51	\$14,662.22
1995 - Financing Costs	\$32,579.00	\$32,579.00	\$0.00
<b>Total Fixed Assets</b>	<b>\$9,220,357.66</b>	<b>\$8,149,105.34</b>	<b>\$1,071,252.32</b>

	Current Year (As of August 2019)	Last Year (As of August 2018)	Change in Account Balance Amount
<b>Other Assets</b>			
1815 - Accum. Depr. Leasehold Improv.	(\$19,938.28)	(\$17,723.20)	-\$2,215.08
1825 - Accum. Depr. Buildings	(\$1,422,699.84)	(\$1,310,739.28)	-\$111,960.56
1835 - Accum. Depr. Building Improv.	(\$256,568.83)	(\$223,102.02)	-\$33,466.81
1845 - Accum. Depr. Office Equip	(\$406,699.61)	(\$317,662.17)	-\$89,037.44
1855 - Accum. Depr. Program Equip	(\$68,044.86)	(\$63,367.40)	-\$4,677.46
1865 - Accum. Depr. Building Equip	(\$15,485.25)	(\$12,746.13)	-\$2,739.12
1875 - Accum. Depr. Program Vehicles	(\$1,005,060.48)	(\$960,356.10)	-\$44,704.38
1905 - Accum. Depr. Contract Equip	(\$14,674.31)	(\$13,479.47)	-\$1,194.84
1915 - Accum. Depr. Production Equip	(\$186,516.34)	(\$182,896.38)	-\$3,619.96
1925 - Accum. Depr. Shred Equip	(\$133,361.18)	(\$132,138.37)	-\$1,222.81
1935 - Accum. Depr. Voc. Vehicles	(\$88,623.59)	(\$87,954.03)	-\$669.56
1945 - Accum. Depr. ThriftWorks Equip	(\$56,330.14)	(\$48,684.73)	-\$7,645.41
1955 - Accum. Depr. 1st Ave	(\$163.36)	\$0.00	-\$163.36
1985 - Accum. Depr. Voc. Bldg Shred	(\$113,958.30)	(\$104,120.10)	-\$9,838.20
1998 - Accum. Amortization	(\$22,805.16)	(\$19,547.28)	-\$3,257.88
<b>Total Other Assets</b>	<b>(\$3,810,929.53)</b>	<b>(\$3,494,516.66)</b>	<b>-\$316,412.87</b>
<b>Total ASSETS</b>	<b>\$11,297,254.96</b>	<b>\$10,369,167.95</b>	<b>\$928,087.01</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2100 - Accounts Payable	\$87,356.25	\$72,863.38	\$14,492.87
<b>Total Accounts Payable</b>	<b>\$87,356.25</b>	<b>\$72,863.38</b>	<b>\$14,492.87</b>
<b>Other Current Liability</b>			
2000 - Current Maturities of Notes	\$64,997.71	\$62,652.53	\$2,345.18
2050 - Current Capital Lease Payable	\$38,186.82	\$25,087.57	\$13,099.25
2110 - Sales Tax Payable	\$3,040.00	\$3,411.00	-\$371.00
2400 - Accounts Payable - Electrolux	\$623,512.50	\$574,082.06	\$49,430.44
2410 - Self-Insured Health Payable	\$71,766.00	\$72,788.00	-\$1,022.00
2430 - Accrued Interest Payable	\$3,886.72	\$4,082.56	-\$195.84
2600 - Wages Payable	\$198,372.24	\$179,105.50	\$19,266.74
2610 - FICA Taxes Payable	\$44,283.94	\$40,130.17	\$4,153.77
2620 - Federal Tax Withholding Payable	\$15,406.43	\$13,377.39	\$2,029.04
2630 - State Tax Withholding Payable	\$8,515.00	\$7,561.00	\$954.00
2640 - 401(k) Payable	\$11,537.22	\$7,819.25	\$3,717.97
2650 - Donation Withholding Payable	\$183.90	\$317.50	-\$133.60
2660 - Garnishment Withholding Payable	\$1,488.38	\$1,121.31	\$367.07
2680 - Flex - Medical Payable	\$342.25	\$0.00	\$342.25
2685 - HSA - Flex Payable	\$6,772.65	\$5,973.78	\$798.87
2690 - Flex - Dependent Care Payable	\$4,865.28	\$5,539.14	-\$673.86
2700 - Accrued Vacation Payable	\$262,143.15	\$239,836.45	\$22,306.70
2810 - Less Current Maturities	(\$103,184.83)	(\$87,740.40)	-\$15,444.43
<b>Total Other Current Liability</b>	<b>\$1,256,115.36</b>	<b>\$1,155,144.81</b>	<b>\$100,970.55</b>
<b>Total Current Liabilities</b>	<b>\$1,343,471.61</b>	<b>\$1,228,008.19</b>	<b>\$115,463.42</b>
<b>Long Term Liabilities</b>			
2800 - Notes Payable - Mortgage	\$1,098,262.29	\$1,162,466.52	-\$64,204.23
2820 - Vehicle Lease Note Payable	\$123,770.49	\$92,534.80	\$31,235.69
<b>Total Long Term Liabilities</b>	<b>\$1,222,032.78</b>	<b>\$1,255,001.32</b>	<b>-\$32,968.54</b>
<b>Equity</b>			
3010 - Designated Fund - Asset Replac	\$3,572,217.00	\$3,402,020.00	\$170,197.00
3020 - Designated Fund - Unemployment	\$698,974.00	\$804,650.00	-\$105,676.00
3800 - Temporarily Restricted Assets	\$415,496.46	\$272,913.39	\$142,583.07
3900 - Permanently Restricted Assets	\$250.00	\$250.00	\$0.00
Retained Earnings	\$3,676,694.45	\$3,135,922.77	\$540,771.68
Net Income	\$368,118.66	\$270,402.28	\$97,716.38
<b>Total Equity</b>	<b>\$8,731,750.57</b>	<b>\$7,886,158.44</b>	<b>\$845,592.13</b>
<b>Total LIABILITIES &amp; EQUITY</b>	<b>\$11,297,254.96</b>	<b>\$10,369,167.95</b>	<b>\$928,087.01</b>

# WACOSA Statement of Activities 8/31/2019

	Actual (August 2019)	Budget (August 2019)	Month Budget Variance	YTD Actual (Jan 2019 - August 2019)	YTD Budget (Jan 2019 - August 2019)	YTD Last Year (Jan 2018 - August 2018)	YTD Budget Variance
<b>Revenue &amp; Support</b>							
<b>Program Support</b>							
4000 - Medical Assistance Per Diem	\$521,048.83	\$533,316.62	-\$12,267.79	\$4,027,874.52	\$4,190,344.87	\$3,605,507.36	-\$162,470.35
4100 - County Per Diem	\$35,173.65	\$47,993.90	-\$12,820.25	\$298,654.92	\$377,094.96	\$375,421.81	-\$78,440.04
4200 - School Per Diem	\$0.00	\$2,041.56	-\$2,041.56	\$5,013.24	\$16,040.81	\$19,303.86	-\$11,027.57
4300 - Private Pay Per Diem	\$15,893.94	\$15,659.03	\$234.91	\$123,444.50	\$123,035.23	\$115,925.42	\$409.27
4400 - DEED State Grant Income	\$13,814.67	\$9,817.07	\$3,997.60	\$100,869.89	\$77,134.12	\$64,190.85	\$23,735.77
4420 - Vocational Rehab Services	\$20,643.50	\$6,134.36	\$14,509.14	\$135,244.75	\$48,198.52	\$96,999.00	\$87,046.23
<b>Vocational (Business) Revenues</b>							
4500 - Community Crew Income	\$57,353.52	\$60,219.64	-\$2,866.12	\$458,347.10	\$473,154.32	\$485,126.10	-\$14,807.22
4510 - Can Do! Crew Income	\$0.00	\$71.87	-\$71.87	\$7,765.27	\$564.68	\$168.00	\$7,200.59
4530 - Production Income	\$42,287.53	\$36,302.60	\$5,984.93	\$355,776.14	\$285,234.72	\$306,374.72	\$70,541.42
4540 - Plastic Recycling Income	\$1,352.40	\$0.00	\$1,352.40	\$10,758.94	\$0.00	\$1,840.41	\$10,758.94
4560 - Shred Income	\$18,455.31	\$18,114.98	\$340.33	\$151,804.05	\$142,331.97	\$153,058.96	\$9,472.08
4580 - Shred Recycling Income	\$6,454.42	\$6,811.85	-\$357.43	\$51,632.59	\$53,521.70	\$44,100.96	\$11,889.11
4590 - Other Vocational Income	\$120.00	\$0.00	\$120.00	\$1,125.00	\$0.00	\$1,175.00	\$1,125.00
4600 - ThriftWorks! Retail Income	\$32,188.40	\$32,040.44	\$147.96	\$252,653.64	\$243,270.02	\$220,000.59	\$9,383.62
4610 - ThriftWorks! Recycling Income	\$385.15	\$344.21	\$40.94	\$3,041.95	\$2,613.43	\$2,710.49	\$428.52
<b>Public Support</b>							
4700 - Donations - Grants Awarded	\$0.00	\$25,541.67	-\$25,541.67	\$24,732.00	\$204,333.36	\$45,626.00	-\$179,601.36
4710 - Donations - Undesignated	\$1,630.29	\$3,750.00	-\$2,119.71	\$37,106.68	\$30,000.00	\$19,033.88	\$7,106.68
4720 - Donations - Designated	\$6,200.00	\$17,500.00	-\$11,300.00	\$208,300.00	\$140,000.00	\$120,832.90	\$68,300.00
4740 - Fundraising Events	\$3,208.00	\$4,566.67	-\$1,358.67	\$26,836.78	\$36,533.36	\$11,010.58	-\$9,696.58
<b>Investment Revenue</b>							
4800 - Interest Income - Savings	\$499.20	\$416.67	\$82.53	\$4,365.95	\$3,333.36	\$3,417.15	\$1,032.59
4810 - Interest & Div Income - Short	\$13,269.68	\$3,750.00	\$9,519.68	\$43,657.22	\$30,000.00	\$40,151.39	\$13,657.22
4830 - Realized Gain (Loss) - Short	\$0.00	\$0.00	\$0.00	(\$1,025.00)	\$0.00	-\$7,789.75	-\$1,025.00
4835 - Unrealized Gain(Loss) - Short	\$5,183.02	\$0.00	\$5,183.02	\$21,060.25	\$0.00	-\$15,855.16	\$21,060.25
4840 - Interest & Div Income - Long	\$324.59	\$375.00	-\$50.41	\$3,111.36	\$3,000.00	\$2,732.25	\$111.36
4860 - Realized Gain (Loss) - Long	\$11.33	\$0.00	\$11.33	\$2,575.13	\$0.00	\$674.27	\$2,575.13
4865 - Unrealized Gain(Loss) - Long	\$993.82	\$0.00	\$993.82	\$10,862.88	\$0.00	-\$1,203.81	\$10,862.88
4895 - Investment Fees	(\$930.99)	-\$916.67	-\$14.32	(\$7,373.54)	-\$7,333.36	-\$7,199.54	-\$40.18
<b>Miscellaneous Income</b>							
4900 - Miscellaneous Income	\$1,263.46	\$500.00	\$763.46	\$4,498.01	\$4,000.00	\$4,687.42	\$498.01
4910 - Gain(Loss) Sale of Fixed Asset	-\$16,595.00	\$0.00	-\$16,595.00	-\$16,595.00	\$0.00	\$3,000.00	-\$16,595.00
<b>Total Support and Revenue</b>	<b>\$780,228.72</b>	<b>\$824,351.47</b>	<b>-\$44,122.75</b>	<b>\$6,346,119.22</b>	<b>\$6,476,406.07</b>	<b>\$5,711,021.11</b>	<b>-\$130,286.85</b>
<b>Cost of Sales</b>							
5000 - Cost of Goods Sold	\$0.00	\$141.67	-\$141.67	\$0.00	\$1,133.36	\$0.00	-\$1,133.36
5010 - Material Breakage	\$0.00	\$0.00	\$0.00	-\$2,136.25	\$0.00	-\$743.40	-\$2,136.25
<b>Total - Cost of Sales</b>	<b>\$0.00</b>	<b>\$141.67</b>	<b>-\$141.67</b>	<b>(\$2,136.25)</b>	<b>\$1,133.36</b>	<b>-\$743.40</b>	<b>-\$3,269.61</b>
<b>Gross Profit</b>	<b>\$780,228.72</b>	<b>\$824,209.80</b>	<b>-\$43,981.08</b>	<b>\$6,348,255.47</b>	<b>\$6,475,272.71</b>	<b>\$5,711,764.51</b>	<b>-\$127,017.24</b>

	Actual (August 2019)		Budget (August 2019)		Month Budget Variance		YTD Actual (Jan 2019 - August 2019)		YTD Budget (Jan 2019 - August 2019)		YTD Last Year (Jan 2018 - August 2018)		YTD Budget Variance	
<b>Expenditures</b>														
<b>Staff Wages &amp; Related Costs</b>														
6000 - Staff Wages	\$441,849.50	\$451,390.00	-\$9,540.50	\$3,270,168.90	\$3,395,238.00	\$2,901,426.87	-\$125,069.10							
6005 - Staff PTO Accruals	(\$26,838.32)	\$0.00	-\$26,838.32	(\$17,571.08)	\$0.00	-\$17,571.08								
6010 - Staff Payroll Taxes	\$31,714.27	\$32,384.00	-\$669.73	\$233,646.35	\$243,580.00	\$205,294.26	-\$9,933.65							
6015 - Staff Unemployment Benefits	\$0.00	\$883.00	-\$883.00	\$1,759.07	\$6,651.00	\$2,675.13	-\$4,891.93							
6020 - Staff Work Comp Insurance	\$14,481.83	\$15,007.00	-\$525.17	\$109,206.05	\$112,889.00	\$100,046.51	-\$3,682.95							
6025 - Staff Health & Life Benefits	\$56,630.88	\$90,201.00	-\$33,570.12	\$489,652.38	\$678,463.00	\$514,288.55	-\$188,810.62							
6030 - Staff Health Reimbursement	(\$11,295.25)	-\$14,455.00	\$3,159.75	(\$86,384.98)	-\$108,728.00	-\$98,304.81	\$22,343.02							
6035 - Staff Dental Benefits	\$3,058.60	\$2,973.00	\$85.60	\$24,875.82	\$22,376.00	\$24,601.03	\$2,499.82							
6040 - Staff Dental Reimbursement	(\$1,951.76)	-\$1,736.00	-\$215.76	(\$15,383.77)	-\$13,056.00	-\$15,228.24	-\$2,327.77							
6045 - Staff 401(k) Match & Fees	\$5,701.05	\$4,063.00	\$1,638.05	\$43,418.52	\$30,558.00	\$28,750.03	\$12,860.52							
6050 - Other Staff Benefits	\$1,247.19	\$3,021.00	-\$1,773.81	\$10,458.97	\$22,721.00	\$11,299.87	-\$12,262.03							
6070 - Staff Continued Education	\$125.00	\$2,106.09	-\$1,981.09	\$11,076.27	\$16,848.72	\$17,382.80	-\$5,772.45							
6075 - Mileage Reimbursement	\$1,498.49	\$2,499.99	-\$1,001.50	\$12,802.03	\$19,999.92	\$14,480.22	-\$7,197.89							
6080 - Travel, Meals and Lodging	\$323.68	\$166.67	\$157.01	\$1,472.12	\$1,333.36	\$1,455.62	\$138.76							
<b>Client Wages &amp; Related Costs</b>														
6100 - Client Wages	\$78,741.95	\$81,950.00	-\$3,208.05	\$660,118.67	\$643,899.00	\$643,835.19	\$16,219.67							
6105 - EE Client PTO Accruals	(\$723.04)	\$0.00	-\$723.04	(\$764.19)	\$0.00	-\$2,612.87	-\$764.19							
6110 - Client Payroll Taxes	\$6,023.71	\$5,881.00	\$142.71	\$50,499.23	\$46,213.00	\$49,253.35	\$4,286.23							
6120 - Client Work Comp Insurance	\$3,861.60	\$4,395.00	-\$533.40	\$32,742.58	\$34,535.00	\$30,790.74	-\$1,792.42							
<b>Program &amp; Office Supplies</b>														
6200 - Program & Office Supplies	\$5,239.56	\$10,391.65	-\$5,152.09	\$68,511.06	\$83,133.20	\$62,659.92	-\$14,622.14							
<b>Building &amp; Equipment Costs</b>														
6300 - Equipment Under \$1,000	\$180.60	\$5,770.83	-\$5,590.23	\$14,018.92	\$46,166.68	\$20,492.38	-\$32,147.76							
6310 - Equipment Maintenance	\$1,213.16	\$1,500.00	-\$286.84	\$9,434.54	\$12,000.00	\$8,079.77	-\$2,565.46							
6320 - Building Rent	\$0.00	\$3,217.33	-\$3,217.33	\$18,090.06	\$25,738.68	\$20,672.64	-\$7,648.62							
6330 - Telephone	\$2,023.22	\$2,750.01	-\$726.79	\$16,863.84	\$21,999.92	\$17,881.89	-\$5,136.08							
6340 - Utilities	\$15,183.81	\$13,333.34	\$1,850.47	\$114,258.12	\$106,666.64	\$99,047.91	\$7,591.48							
6350 - Building Supplies	\$1,383.38	\$3,333.34	-\$1,949.96	\$19,817.49	\$26,666.64	\$25,281.29	-\$6,849.15							
6360 - Building & Ground Maintenance	\$1,378.38	\$2,916.66	-\$1,538.28	\$9,574.53	\$23,333.36	\$12,242.90	-\$13,758.83							
6370 - Snow & Lawn Care	\$0.00	\$3,125.00	-\$3,125.00	\$26,233.00	\$25,000.00	\$18,810.00	\$1,233.00							
6380 - General Insurance	\$4,547.52	\$4,166.67	\$380.85	\$36,792.05	\$33,333.32	\$34,515.14	\$3,458.73							
6390 - Mortgage Interest	\$3,449.79	\$3,416.67	\$33.12	\$27,505.02	\$27,333.32	\$29,056.72	\$171.70							
<b>Advertising &amp; Public Relations</b>														
6400 - Public Relations	\$2,944.73	\$3,558.39	-\$613.66	\$21,334.43	\$28,466.44	\$19,111.46	-\$7,132.01							
6410 - Fundraising Expenses	\$2,178.37	\$2,636.67	-\$458.30	\$6,829.59	\$21,093.32	\$3,620.76	-\$14,263.73							
6420 - Personnel Advertising	\$0.00	\$333.35	-\$333.35	\$345.00	\$2,666.60	\$562.01	-\$2,321.60							
6430 - Advertising	\$1,281.75	\$3,412.50	-\$2,130.75	\$11,649.76	\$27,300.00	\$8,984.55	-\$15,650.24							
<b>Transportation Costs</b>														
6500 - Contracted Transportation	\$14,290.75	\$16,666.68	-\$2,375.93	\$122,064.16	\$133,333.28	\$112,512.60	-\$11,269.12							
6510 - Vehicle Fuel	\$11,864.28	\$14,999.98	-\$3,135.70	\$91,821.32	\$120,000.08	\$93,610.77	-\$28,178.76							
6515 - Fuel Tax Credit Refund	(\$1,316.99)	-\$1,500.08	\$183.09	(\$10,222.11)	-\$11,999.68	-\$9,759.56	\$1,777.57							
6520 - Vehicle Maintenance	\$10,402.85	\$9,008.35	\$1,394.50	\$85,043.91	\$72,066.60	\$84,492.47	\$12,977.31							

	Actual	Budget	Month Budget	YTD Actual	YTD Budget	YTD Last Year	YTD Budget	YTD Variance
	(August 2019)	(August 2019)	Variance	(Jan 2019 - August 2019)	(Jan 2019 - August 2019)	(Jan 2018 - August 2018)	(Jan 2019 - August 2019)	Variance
6530 - Vehicle Insurance	\$3,028.81	\$3,333.35	-\$304.54	\$24,599.35	\$26,666.60	\$20,161.90	\$26,666.60	-\$2,067.25
6540 - Vehicle Licenses	\$57.00	\$445.51	-\$388.51	\$57.00	\$3,563.96	\$464.00	\$3,563.96	-\$3,506.96
6550 - Vehicle Lease Expense	\$487.23	\$666.73	-\$179.50	\$4,257.81	\$5,333.08	\$6,243.04	\$5,333.08	-\$1,075.27
6560 - Vehicle Lease Interest Expense	\$383.88	\$546.87	-\$162.99	\$3,377.96	\$4,374.52	\$2,384.23	\$4,374.52	-\$996.56
<b>Miscellaneous Expenses</b>								
6800 - Professional Fees	\$4,027.90	\$13,133.34	-\$9,105.44	\$132,939.40	\$105,065.64	\$81,413.64	\$105,065.64	\$27,873.76
6810 - Postage & Shipping	\$673.24	\$1,083.34	-\$410.10	\$6,703.51	\$8,666.64	\$6,667.02	\$8,666.64	-\$1,963.13
6820 - Dues & Licensing	\$355.20	\$1,931.92	-\$1,576.72	\$11,685.69	\$15,455.32	\$10,337.16	\$15,455.32	-\$3,769.63
6830 - Bad Debts	\$0.00	\$41.67	-\$41.67	(\$0.31)	\$333.32	\$68.55	\$333.32	-\$333.63
6840 - Board Expenses	\$50.57	\$208.33	-\$157.76	\$1,325.83	\$1,666.68	\$1,339.05	\$1,666.68	-\$340.85
6850 - Subscriptions	\$27.00	\$166.57	-\$139.57	\$513.00	\$1,333.72	\$1,202.05	\$1,333.72	-\$820.72
6890 - Miscellaneous	\$1,459.60	\$833.33	\$626.27	\$8,746.74	\$6,666.68	\$6,942.91	\$6,666.68	\$2,080.06
<b>Depreciation</b>								
6900 - Depreciation	\$35,224.08	\$32,294.93	\$2,929.15	\$262,001.28	\$284,911.28	\$223,290.84	\$284,911.28	-\$22,910.00
6910 - Amortization	\$271.49	\$271.50	-\$0.01	\$2,171.92	\$2,172.00	\$2,171.92	\$2,172.00	-\$0.08
<b>Total Functional Expenses</b>	<b>\$726,740.54</b>	<b>\$838,724.48</b>	<b>-\$111,983.94</b>	<b>\$5,980,136.81</b>	<b>\$6,444,028.84</b>	<b>\$5,441,362.23</b>	<b>\$6,444,028.84</b>	<b>-\$463,892.03</b>
<b>Change in Net Assets</b>	<b>\$53,488.18</b>	<b>-\$14,514.68</b>	<b>\$68,002.86</b>	<b>\$368,118.66</b>	<b>\$31,243.87</b>	<b>\$270,402.28</b>	<b>\$31,243.87</b>	<b>\$336,874.79</b>