

December - Balance Sheet and Income Statement Recap - 2019

Statement of Activities (Income Statement)

- **Program Service Fee Income**

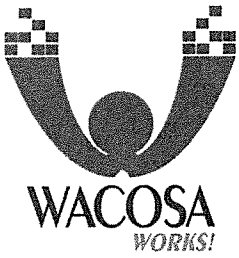
- During the year of 2019, we increased significantly in MA and that is due to the addition of 1st Avenue location; and also in Vocation Rehab Services and that is due more clients being served in supported employment. We still continue to see and influx of different rates coming in for the different service agreements.

- **Vocational Income**

- This year we were over budget in 2019 in some of the business ventures while falling short in other areas. Consumer wages were slightly under budget in the lower vocational areas as a result of the increases/decreases of growth noted below.
 - Our in-house production was under budget by \$27,000 for the year. WACOSA lost a couple of large contracts throughout the year and have replaced them with smaller ones.
 - Decrease in poundage from shred customers is approximately 33,382 pounds over 2018. Shred Revenue decreased in 2019 by \$6,132 over 2018 and this decrease is due to not as many large shred jobs.
 - Thriftworks! increased revenue by \$39,228 in 2019 compared to total revenues in 2018. WACOSA budgeted Thriftworks! revenue to be approximately \$363,125 in 2019 with actual revenues coming in at approximately \$392,840.

- **Donations and Public Support**

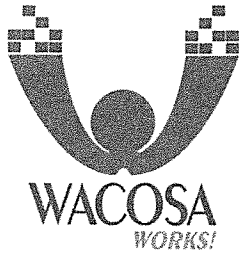
- Donations during the year have decreased by approximately \$394,000. In 2018, in-kind donations (gifts of noncash) were also recorded as a resulting value from ThriftWorks! inventory on hand (as noted previously) and warehouse space leased at no cost to the Organization. Also included in the In-kind donations for 2018, were 1st Avenue assets that were donated to us.



December - Balance Sheet and Income Statement Recap – 2019

Statement of Financial Position (Balance Sheet)

- **Cash** at year-end has continued to be retained at a level higher, this being due to the State's unknown changes in consumer funding.
- **Investment** income has increased again in 2019 due to having a large amount in designated donations sitting in the money market account. Over all general investments are very comparable to the previous year.
- Our **Electrolux Receivable/Payable** has decreased slightly over prior year's balance. This are balaces due to the closing of Electrolux. There are small balances as they are cleaning up their books.
- Our **Program Receivable** is higher to prior year's balance. At the end of 2019 WACOSA switched to electronic attendance. There were some glitches which caused delayed billing therefore pushing the receivable higher than normal.
- Year-end **Inventory** decreased slightly over prior year's balance due to the closing of Electrolux at year end. Thriftworks! inventory increased slightly over prior years as the value of the donated goods was arrived at using estimated average of monthly sales from the store in operation from January – December 2019 and multiplying it by three months. The recording of inventory is reflected on the Statement of Activities (Income Statement) as an in-kind (or noncash) donation per our auditors.
- In 2019, WACOSA increased slightly in **fixed assets** held by the Organization. The increase is due to the addition of additional vehicles, and Payroll Software.
- Wages payable and accrued vacation payable both increased slightly due more long term employees accruing more vacation. In September 2019, WACOSA paid down PTO from 400 hours to 320 hours.



Statement of Activities (Income Statement)

- Notable Changes in General Expenses

- **Staff Wages** – Staff received one wage increase in the 4th quarter of 2019. These increases were to try to get some of the pay grades in line with the competitive market. The 1st Avenue employees were also on the payroll for an entire year where in 2018 they were only on the payroll for one month.
- **Health Insurance** – During 2019, the net health care costs increased slightly over the 2018 year's activities. These expenses were under budget for 2019 by approximately \$185,000. WACOSA worked with Principle to examine claims and possible future claims using new tools and systems available. Through this assessment WACOSA will continue looking to develop a wellness program geared to help minimize high claim risks while educating staff on healthy life habits.
- **401(K) Match and Fees** – During 2019, 401(K) match was \$67,000 for the year compared to \$46,000 in 2018. The reason for this increase is that in 2019 WACOSA increased the matching amount to 2.5%.
- **Client Wages and Related Costs** – Client wages and related cost have decreased over 2018 by approximately \$4,000. The reason for this decrease is the decrease in jobs.
- **Utilities / Supplies / Snow Removal** – Utilities were higher than in the prior years and over budget by \$3,000 is this due to the swings in the temperatures during summer and winter months. Equipment under \$1,000 was under budget and lower than 2018 expenditures. Building and ground maintenance is under budget as some of the anticipated projects were put on hold for 2019.
- **Vehicle Expenses** – Currently running a fleet of 42 vehicles, WACOSA was approximately \$42,000 under budget for fuel costs in 2019. Throughout the year vehicle maintenance ran over budget by approximately \$4,000. When comparing the year's activities, it was noted the difference was a result of older vehicles, additional tire replacement as mileage has increased, vandalism, accidents and various repairs. At the end of 2019, we have 8 leased vehicles which should help lower some of our vehicle maintenance expenses.
- **Professional Fees** – These costs were under budget by approximately \$5,000 in 2019. This was a result of accounting fees not incurred as WACOSA was exploring their new strategic plan, insurance deductibles and various other consulting fees.

WACOSA
Statements of Financial Position
End of Dec 2019

	Current Year (As of Dec 2019)	Last Year (As of Dec 2018)	Change in Account Balance Amount
ASSETS			
Current Assets			
Bank			
1000 - Cash on Hand	\$1,250.00	\$1,150.00	\$100.00
1010 - Operating Checking	\$633,443.67	\$721,034.35	-\$87,590.68
1020 - Payroll Checking	(\$147.04)	\$1,619.83	-\$1,766.87
1110 - Money Market - Bremer	\$826,302.75	\$820,242.44	\$6,060.31
1120 - Investments at FMV - Short	\$2,359,572.38	\$2,297,055.56	\$62,516.82
1130 - Investments at FMV - Long	\$197,507.36	\$175,455.72	\$22,051.64
Total Bank	\$4,017,929.12	\$4,016,557.90	\$1,371.22
Accounts Receivable			
1200 - Accounts Receivable - Program	\$1,121,990.44	\$542,734.79	\$579,255.65
1250 - Accounts Receivable - EE Grant	\$46,156.32	\$34,880.90	\$11,275.42
1300 - Accounts Receivable - Voc.	\$118,168.20	\$167,990.47	-\$49,822.27
1310 - Act. Receivable - Electrolux	\$2,823.90	\$294,215.30	-\$291,391.40
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	\$1,235.48	\$2,445.88	-\$1,210.40
Total Accounts Receivable	\$1,290,868.72	\$1,042,675.90	\$248,192.82
Other Current Asset			
1122 - Accrued Interest - Short	\$12,078.50	\$11,373.47	\$705.03
1132 - Accrued Earnings - Long	\$199.97	\$199.97	\$0.00
1500 - Inventory - Electrolux	\$0.00	\$68,129.84	-\$68,129.84
1510 - Inventory - Store In-Kind	\$98,412.09	\$88,402.00	\$10,010.09
1580 - Inventory - Cleaning Supplies	\$3,284.84	\$3,515.20	-\$230.36
1600 - Prepaid Workers Comp. Ins.	\$31,319.67	\$16,733.90	\$14,585.77
1610 - Prepaid General Insurance	\$4,197.10	\$4,201.97	-\$4.87
1620 - Prepaid Employee Benefits	\$13,336.65	(\$800.36)	\$14,137.01
1630 - Prepaid Fuel	\$8,063.94	\$11,069.72	-\$3,005.78
1640 - Prepaid Rent	\$2,711.71	\$2,582.58	\$129.13
1680 - Other Prepaid Expenditures	\$10,822.17	\$7,090.86	\$3,731.31
Total Other Current Asset	\$184,426.64	\$212,499.15	-\$28,072.51
Total Current Assets	\$5,493,224.48	\$5,271,732.95	\$221,491.53
Fixed Assets			
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	\$4,492,296.06	\$0.00
1830 - Building Improvements	\$891,979.78	\$874,380.60	\$17,599.18
1840 - Office Equipment	\$600,410.53	\$596,250.40	\$4,160.13
1850 - Program Equipment	\$122,702.80	\$90,855.98	\$31,846.82
1860 - Building Equipment	\$47,254.62	\$22,254.62	\$25,000.00
1870 - Vehicles - Program	\$1,496,502.43	\$1,388,970.03	\$107,532.40
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	\$68,609.23	\$0.00
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	\$76,712.50	\$2,020.23
1995 - Financing Costs	\$32,579.00	\$32,579.00	\$0.00
Total Fixed Assets	\$9,255,296.71	\$9,059,258.98	\$196,037.73

	Current Year (As of Dec 2019)	Last Year (As of Dec 2018)	Change in Account Balance Amount
Other Assets			
1815 - Accum. Depr. Leasehold Improv.	(\$20,676.64)	(\$18,461.56)	-\$2,215.08
1825 - Accum. Depr. Buildings	(\$1,460,974.41)	(\$1,346,150.64)	-\$114,823.77
1835 - Accum. Depr. Building Improv.	(\$268,627.35)	(\$234,206.69)	-\$34,420.66
1845 - Accum. Depr. Office Equip	(\$436,589.41)	(\$346,923.77)	-\$89,665.64
1855 - Accum. Depr. Program Equip	(\$71,389.14)	(\$64,879.04)	-\$6,510.10
1865 - Accum. Depr. Building Equip	(\$16,993.53)	(\$13,659.17)	-\$3,334.36
1875 - Accum. Depr. Program Vehicles	(\$1,052,739.98)	(\$952,236.76)	-\$100,503.22
1905 - Accum. Depr. Contract Equip	(\$15,072.59)	(\$13,877.75)	-\$1,194.84
1915 - Accum. Depr. Production Equip	(\$187,704.60)	(\$184,128.92)	-\$3,575.68
1925 - Accum. Depr. Shred Equip	(\$133,764.22)	(\$132,555.10)	-\$1,209.12
1935 - Accum. Depr. Voc. Vehicles	(\$88,623.59)	(\$88,623.59)	\$0.00
1945 - Accum. Depr. ThriftWorks Equip	(\$58,784.96)	(\$51,344.36)	-\$7,440.60
1955 - Accum. Depr. 1st Ave	(\$245.04)	\$0.00	-\$245.04
1985 - Accum. Depr. Voc. Bldg Shred	(\$117,237.70)	(\$107,399.50)	-\$9,838.20
1998 - Accum. Amortization	(\$23,891.12)	(\$20,633.24)	-\$3,257.88
Total Other Assets	(\$3,953,314.28)	(\$3,575,080.09)	-\$378,234.19
Total ASSETS	\$10,795,206.91	\$10,755,911.84	\$39,295.07
LIABILITIES & EQUITY			
Current Liabilities			
Accounts Payable			
2100 - Accounts Payable	\$135,440.93	\$168,784.96	-\$33,344.03
Total Accounts Payable	\$135,440.93	\$168,784.96	-\$33,344.03
Other Current Liability			
2000 - Current Maturities of Notes	\$67,320.21	\$64,997.71	\$2,322.50
2050 - Current Capital Lease Payable	\$39,596.30	\$38,186.82	\$1,409.48
2110 - Sales Tax Payable	\$2,798.00	\$2,685.00	\$113.00
2400 - Accounts Payable - Electrolux	\$897.31	\$323,213.48	-\$322,316.17
2410 - Self-Insured Health Payable	\$57,657.00	\$71,766.00	-\$14,109.00
2430 - Accrued Interest Payable	\$3,683.55	\$3,886.72	-\$203.17
2600 - Wages Payable	\$188,336.68	\$170,341.10	\$17,995.58
2610 - FICA Taxes Payable	\$41,822.38	\$39,023.69	\$2,798.69
2620 - Federal Tax Withholding Payable	\$15,374.03	\$12,725.23	\$2,648.80
2630 - State Tax Withholding Payable	\$7,536.00	\$7,236.00	\$300.00
2640 - 401(k) Payable	\$13,371.03	\$10,647.66	\$2,723.37
2650 - Donation Withholding Payable	\$30.09	\$417.78	-\$387.69
2660 - Garnishment Withholding Payable	\$2,252.00	\$1,221.90	\$1,030.10
2680 - Flex - Medical Payable	\$88.80	\$56.25	\$32.55
2685 - HSA - Flex Payable	\$7,358.94	\$6,870.57	\$488.37
2690 - Flex - Dependent Care Payable	\$3,006.91	\$2,523.67	\$483.24
2700 - Accrued Vacation Payable	\$283,469.75	\$280,478.42	\$2,991.33
2810 - Less Current Maturities	(\$67,320.51)	(\$103,184.83)	\$35,864.32
Total Other Current Liability	\$667,278.47	\$933,093.17	-\$265,814.70
Total Current Liabilities	\$802,719.40	\$1,101,878.13	-\$299,158.73
Long Term Liabilities			
2800 - Notes Payable - Mortgage	\$1,076,368.45	\$1,141,366.15	-\$64,997.70
2820 - Vehicle Lease Note Payable	\$71,368.90	\$149,035.65	-\$77,666.75
Total Long Term Liabilities	\$1,147,737.35	\$1,290,401.80	-\$142,664.45
Equity			
3010 - Designated Fund - Asset Replac	\$3,953,314.00	\$3,572,217.00	\$381,097.00
3020 - Designated Fund - Unemployment	\$709,773.00	\$698,974.00	\$10,799.00
3800 - Temporarily Restricted Assets	\$404,544.98	\$253,987.39	\$150,557.59
3900 - Permanently Restricted Assets	\$250.00	\$250.00	\$0.00
Retained Earnings	\$3,295,749.93	\$3,090,327.77	\$205,422.16
Net Income	\$481,118.25	\$747,875.75	-\$266,757.50
Total Equity	\$8,844,750.16	\$8,363,631.91	\$481,118.25
Total LIABILITIES & EQUITY	\$10,795,206.91	\$10,755,911.84	\$39,295.07

WACOSA Statement of Activities 12/31/2019

	Actual (December 2019)	Budget (December 2019)	Month Budget Variance	YTD Actual (Jan 2019 - Dec 2019)	YTD Budget (Jan 2019 - Dec 2019)	YTD Budget Variance	Percentage Of Budget	YTD Last Year (Jan 2018 - Dec 2018)
Revenue & Support								
Program Support								
4000 - Medical Assistance Per Diem	\$516,107.21	\$507,920.65	\$8,186.56	\$6,084,814.48	\$6,247,423.36	-\$162,608.88	97.40%	\$5,363,337.07
4100 - County Per Diem	\$22,682.55	\$45,708.51	-\$23,025.96	\$424,447.64	\$562,214.34	-\$137,766.70	75.50%	\$536,801.58
4200 - School Per Diem	\$929.41	\$1,944.33	-\$1,014.92	\$6,779.73	\$23,915.38	-\$17,135.65	28.35%	\$22,937.90
4300 - Private Pay Per Diem	\$20,535.82	\$14,913.40	\$5,622.42	\$196,927.15	\$183,434.39	\$13,492.76	107.36%	\$178,628.97
4400 - DEED State Grant Income	\$5,998.72	\$9,349.63	-\$3,350.91	\$143,334.87	\$115,000.00	\$28,334.87	124.64%	\$126,426.72
4420 - Vocational Rehab Services	\$16,388.00	\$5,842.22	\$10,545.78	\$205,763.75	\$71,859.57	\$133,904.18	286.34%	\$148,738.75
Vocational (Business) Revenues								
4500 - Community Crew Income	\$49,910.28	\$57,352.09	-\$7,441.81	\$678,163.18	\$705,430.13	-\$27,266.95	96.13%	\$697,286.57
4510 - Can Do! Crew Income	\$0.00	\$68.45	-\$68.45	\$7,938.30	\$841.87	\$7,096.43	942.94%	\$839.99
4530 - Production Income	\$15,669.48	\$34,573.86	-\$18,904.38	\$452,735.38	\$425,259.00	\$27,476.38	106.46%	\$460,802.67
4540 - Plastic Recycling Income	\$3,323.90	\$0.00	\$3,323.90	\$16,787.63	\$0.00	\$16,787.63	109.47%	\$9,160.27
4560 - Shred Income	\$21,294.32	\$17,252.34	\$4,041.98	\$232,302.65	\$212,204.00	\$20,098.65	109.47%	\$238,434.25
4580 - Shred Recycling Income	\$15,227.36	\$6,487.48	\$8,739.88	\$77,936.08	\$79,796.00	-\$1,859.92	97.67%	\$92,581.27
4590 - Other Vocational Income	\$120.00	\$0.00	\$120.00	\$1,755.00	\$0.00	\$1,755.00	108.18%	\$1,940.00
4600 - ThriftWorks! Retail Income	\$32,176.97	\$28,480.38	\$3,696.59	\$392,840.09	\$363,125.00	\$29,715.09	104.81%	\$353,611.79
4610 - ThriftWorks! Recycling Income	\$138.10	\$305.94	-\$167.84	\$4,088.59	\$3,901.00	\$187.59	104.81%	\$4,185.89
Public Support								
4700 - Donations - Grants Awarded	\$0.00	\$25,541.63	-\$25,541.63	\$162,771.70	\$306,500.00	-\$153,728.30	49.84%	\$109,782.80
4710 - Donations - Undesignated	\$12,486.19	\$3,750.00	\$8,706.19	\$85,865.14	\$45,000.00	\$40,865.14	190.81%	\$44,398.76
4720 - Donations - Designated	\$2,061.00	\$17,500.00	-\$15,439.00	\$214,518.50	\$210,000.00	\$4,518.50	102.15%	\$125,677.90
4730 - Donations - In Kind	\$16,490.09	\$0.00	\$16,490.09	\$16,490.09	\$0.00	\$16,490.09	0.00%	\$580,567.68
4740 - Fundraising Events	(\$250.00)	\$4,566.63	-\$4,816.63	\$27,219.86	\$54,800.00	-\$27,580.14	49.67%	\$30,432.15
Investment Revenue								
4800 - Interest Income - Savings	\$420.86	\$416.63	\$4.23	\$6,060.31	\$5,000.00	\$1,060.31	121.21%	\$5,600.53
4810 - Interest & Div Income - Short	\$2,721.71	\$3,750.00	-\$1,028.29	\$9,663.22	\$45,000.00	-\$14,663.22	132.58%	\$4,596.55
4830 - Realized Gain (Loss) - Short	\$9.77	\$0.00	\$9.77	\$3,653.81	\$0.00	\$3,653.81	0.00%	-\$7,789.75
4835 - Unrealized Gain(Loss) - Short	(\$856.20)	\$0.00	-\$856.20	\$10,209.55	\$0.00	\$10,209.55	0.00%	-\$13,021.06
4840 - Interest & Div Income - Long	\$1,036.64	\$375.00	\$661.64	\$5,196.21	\$4,500.00	\$696.21	115.47%	\$4,733.93
4860 - Realized Gain (Loss) - Long	\$0.00	\$0.00	\$0.00	\$2,575.13	\$0.00	\$2,575.13	0.00%	\$674.27
4865 - Unrealized Gain(Loss) - Long	\$1,095.60	\$0.00	\$1,095.60	\$15,105.14	\$0.00	\$15,105.14	0.00%	-\$10,042.68
4895 - Investment Fees	(\$940.87)	-\$916.63	-\$24.24	(\$11,129.57)	-\$11,000.00	-\$129.57	101.18%	-\$10,806.59
Miscellaneous Income								
4900 - Miscellaneous Income	\$2,607.13	\$500.00	\$2,107.13	\$7,395.36	\$6,000.00	\$1,395.36	123.26%	\$6,857.90
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	-\$16,595.00	\$0.00	-\$16,595.00	0.00%	\$4,500.00
Total Support and Revenue	\$757,354.04	\$785,682.54	-\$28,328.50	\$9,505,613.97	\$9,660,204.04	-\$154,590.07		\$9,161,876.08
Cost Of Sales								
5000 - Cost of Goods Sold	\$0.00	\$141.67	-\$141.67	\$0.00	\$1,700.04	-\$1,700.04	0.00%	\$0.00
5010 - Material Breakage	\$494.14	\$0.00	\$494.14	-\$2,180.17	\$0.00	-\$2,180.17	0.00%	\$943.42
Total - Cost Of Sales	\$494.14	\$141.67	\$352.47	(\$2,180.17)	\$1,700.04	-\$3,880.21		\$943.42
Gross Profit	\$756,859.90	\$785,540.87	-\$28,680.97	\$9,507,794.14	\$9,658,504.00	-\$150,709.86	98.44%	\$9,160,932.66

	Actual (December 2019)	Budget (December 2019)	Month Budget Variance	YTD Actual (Jan 2019 - Dec 2019)	YTD Budget (Jan 2019 - Dec 2019)	YTD Budget Variance	Percentage Of Budget	YTD Last Year (Jan 2018 - Dec 2018)
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Expenditures

Staff Wages & Related Costs								
6000 - Staff Wages	\$473,525.45	\$431,501.00	\$42,024.45	\$4,979,207.20	\$5,102,406.00	-\$123,198.80	97.59%	\$4,455,940.48
6005 - Staff PTO Accruals	(\$3,376.01)	\$0.00	-\$3,376.01	\$4,021.74	\$0.00	\$4,021.74	0.00%	\$30,365.34
6010 - Staff Payroll Taxes	\$34,877.36	\$31,083.00	\$3,794.36	\$356,830.59	\$366,182.00	-\$9,351.41	97.45%	\$316,911.21
6015 - Staff Unemployment Benefits	\$2,162.31	\$1,314.31	\$848.00	\$8,101.11	\$10,000.00	-\$1,898.89	81.01%	\$3,284.63
6020 - Staff Work Comp Insurance	\$14,058.21	\$14,195.00	-\$136.79	\$164,321.18	\$169,500.00	-\$5,178.82	96.94%	\$163,085.44
6025 - Staff Health & Life Benefits	\$86,945.98	\$86,232.00	\$713.98	\$767,955.01	\$1,019,611.00	-\$251,655.99	75.32%	\$813,375.37
6030 - Staff Health Reimbursement	(\$10,950.94)	-\$13,840.00	\$2,889.06	(\$131,371.51)	-\$163,420.00	\$32,048.49	80.39%	-\$142,793.47
6035 - Staff Dental Benefits	\$3,058.60	\$2,854.00	\$204.60	\$37,143.50	\$33,636.00	\$3,507.50	110.43%	\$35,959.90
6040 - Staff Dental Reimbursement	(\$2,037.55)	-\$1,664.00	-\$373.55	(\$23,200.12)	-\$19,625.00	-\$3,575.12	118.22%	-\$22,523.39
6045 - Staff 401(k) Match & Fees	\$7,403.72	\$3,884.00	\$3,519.72	\$66,617.15	\$45,922.00	\$20,695.15	145.07%	\$46,243.40
6050 - Other Staff Benefits	\$9,382.66	\$2,875.00	\$6,507.66	\$23,696.24	\$34,132.00	-\$10,435.76	69.43%	\$25,697.18
6070 - Staff Continued Education	\$526.50	\$2,108.01	-\$1,581.51	\$13,897.77	\$25,275.00	-\$11,377.23	54.99%	\$21,604.75
6075 - Mileage Reimbursement	\$1,533.72	\$2,500.11	-\$966.39	\$19,275.40	\$30,000.00	-\$10,724.60	64.25%	\$23,157.89
6080 - Travel, Meals and Lodging	\$20.00	\$166.63	-\$146.63	\$1,598.87	\$2,000.00	-\$401.13	79.94%	\$1,886.64
Client Wages & Related Costs								
6100 - Client Wages	\$64,599.57	\$78,049.00	-\$13,449.43	\$930,349.74	\$960,000.00	-\$29,650.26	96.91%	\$938,372.45
6105 - EE Client PTO Accruals	\$248.09	\$0.00	\$248.09	(\$1,030.41)	\$0.00	\$1,030.41		-\$4,970.19
6110 - Client Payroll Taxes	\$4,941.73	\$5,597.00	-\$655.27	\$71,171.83	\$68,896.00	\$2,275.83	103.30%	\$71,785.59
6120 - Client Work Comp Insurance	\$3,109.98	\$4,190.00	-\$1,080.02	\$45,747.05	\$51,502.00	-\$5,754.95	88.83%	\$47,791.56
Program & Office Supplies								\$0.00
6200 - Program & Office Supplies	\$5,826.46	\$10,391.85	-\$4,565.39	\$92,736.05	\$124,700.00	-\$31,963.95	74.37%	\$96,920.40
Building & Equipment Costs								
6300 - Equipment Under \$1,000	\$3,357.85	\$5,770.83	-\$2,412.98	\$31,584.65	\$69,250.00	-\$37,665.35	45.61%	\$37,584.41
6310 - Equipment Maintenance	\$925.06	\$1,500.00	-\$574.94	\$13,471.93	\$18,000.00	-\$4,528.07	74.84%	\$10,440.85
6320 - Building Rent	\$9,191.71	\$3,217.33	\$5,974.38	\$37,999.48	\$38,608.00	-\$608.52	98.42%	\$37,482.96
6330 - Telephone	\$2,410.21	\$2,750.05	-\$339.84	\$28,271.67	\$33,000.00	-\$4,728.33	85.67%	\$26,790.59
6340 - Utilities	\$13,324.47	\$13,333.34	-\$8.87	\$163,943.67	\$160,000.00	\$3,943.67	102.46%	\$148,473.05
6350 - Building Supplies	\$889.25	\$3,333.34	-\$2,444.09	\$34,004.12	\$40,000.00	-\$5,995.88	85.01%	\$40,716.99
6360 - Building & Ground Maintenance	\$394.85	\$2,916.66	-\$2,521.81	\$13,706.61	\$35,000.00	-\$21,293.39	39.16%	\$16,361.82
6370 - Snow & Lawn Care	\$7,350.00	\$3,125.00	\$4,225.00	\$35,973.00	\$37,500.00	-\$1,527.00	95.93%	\$25,195.00
6380 - General Insurance	\$4,547.48	\$4,166.67	\$380.81	\$54,982.05	\$50,000.00	\$4,982.05	109.96%	\$51,304.67
6390 - Mortgage Interest	\$3,069.65	\$3,416.67	-\$347.02	\$40,712.45	\$41,000.00	-\$287.55	99.30%	\$43,064.95
Advertising & Public Relations								
6400 - Public Relations	\$8,162.26	\$3,558.39	\$4,603.87	\$39,011.61	\$42,700.00	-\$3,688.39	91.36%	\$33,850.83
6410 - Fundraising Expenses	\$290.05	\$2,636.67	-\$2,346.62	\$8,466.90	\$31,640.00	-\$23,173.10	26.76%	\$10,427.83
6420 - Personnel Advertising	\$0.00	\$333.35	-\$333.35	\$345.00	\$4,000.00	-\$3,655.00	8.63%	\$2,026.10
6430 - Advertising	\$2,753.75	\$3,412.50	-\$658.75	\$26,272.76	\$40,950.00	-\$14,677.24	64.16%	\$23,155.92

	Actual (December 2019)	Budget (December 2019)	Month Budget Variance	YTD Actual (Jan 2019 - Dec 2019)	YTD Budget (Jan 2019 - Dec 2019)	YTD Budget Variance	Percentage Of Budget	YTD Last Year (Jan 2018 - Dec 2018)
Transportation Costs								
6500 - Contractual Transportation	\$11,880.38	\$16,666.68	-\$4,786.30	\$180,688.15	\$200,000.00	-\$19,311.85	90.34%	\$171,264.43
6510 - Vehicle Fuel	\$10,605.98	\$14,999.98	-\$4,394.00	\$135,563.17	\$180,000.00	-\$44,436.83	75.31%	\$137,915.49
6515 - Fuel Tax Credit Refund	(\$1,235.48)	-\$1,500.08	\$264.60	(\$15,192.23)	-\$18,000.00	\$2,807.77	84.40%	-\$14,543.01
6520 - Vehicle Maintenance	\$12,891.76	\$9,008.35	\$3,883.41	\$112,218.89	\$108,100.00	\$4,118.89	103.81%	\$127,732.48
6530 - Vehicle Insurance	\$3,117.14	\$3,333.35	-\$216.21	\$37,067.88	\$40,000.00	-\$2,932.12	92.67%	\$29,938.06
6540 - Vehicle Licenses	\$0.00	\$445.51	-\$445.51	\$170.00	\$5,346.00	-\$5,176.00	3.18%	\$3,770.50
6550 - Vehicle Lease Expense	\$487.23	\$666.73	-\$179.50	\$6,206.73	\$8,000.00	-\$1,793.27	77.58%	\$4,854.44
6560 - Vehicle Lease Interest Expense	\$345.02	\$546.87	-\$201.85	\$4,894.23	\$6,562.00	-\$1,667.77	74.58%	\$4,287.72
Miscellaneous Expenses								
6800 - Professional Fees	\$3,470.15	\$13,133.34	-\$9,663.19	\$152,648.39	\$157,599.00	-\$4,950.61	96.86%	\$117,283.99
6810 - Postage & Shipping	\$659.93	\$1,083.34	-\$423.41	\$9,647.33	\$13,000.00	-\$3,352.67	74.21%	\$10,569.34
6820 - Dues & Licensing	\$791.45	\$1,931.92	-\$1,140.47	\$22,506.13	\$23,183.00	-\$676.87	97.08%	\$24,511.24
6830 - Bad Debts	(\$0.03)	\$41.67	-\$41.70	(\$3.13)	\$500.00	-\$503.13	-0.63%	\$68.22
6840 - Board Expenses	\$479.73	\$208.33	\$271.40	\$2,573.85	\$2,500.00	\$73.85	102.95%	\$2,188.53
6850 - Subscriptions	\$27.00	\$166.57	-\$139.57	\$825.00	\$2,000.00	-\$1,175.00	41.25%	\$1,568.10
6890 - Miscellaneous	\$1,668.33	\$833.33	\$835.00	\$14,489.26	\$10,000.00	\$4,489.26	144.89%	\$10,069.30
Depreciation								
6900 - Depreciation	\$34,988.37	\$32,294.93	\$2,703.44	\$403,300.07	\$414,091.00	-\$10,790.93	97.39%	\$349,369.05
6910 - Amortization	\$271.49	\$271.50	-\$0.01	\$3,257.88	\$3,258.00	-\$0.12	100.00%	\$3,257.88
Total Functional Expenses	\$832,980.88	\$808,573.72	\$24,407.16	\$9,026,675.89	\$9,658,504.00	-\$631,828.11	93.46%	\$8,413,056.91
Change in Net Assets	(\$76,120.98)	-\$23,032.85	-\$53,088.13	\$481,118.25	\$0.00	\$481,118.25		\$747,875.75

