

WACOSA
Statement of Activities
December 31, 2022

	Actual (Dec 2022)	YTD (Jan 2022 - Dec 2022)	YTD Last Year (Jan 2021 - Dec 2021)	Budget (Jan 2022 - Dec 2022)	Budget to Actual (Jan 2022 - Dec 2022)	
Revenue & Support						
Program Support						
4000 - Medical Assistance Per Diem	\$385,246.83	\$4,614,525.72	\$3,802,960.79	\$4,074,069.00	\$540,456.72	Program Revenue is over budget by approximately \$508,261 total. This is due to bringing more clients back and restructuring some of our programs to bring in more revenue. We were under budget by \$31,000 on our EE Grant Revenue. This is due to clients being moved to Waiver dollars.
4100 - County Per Diem	\$24,648.78	\$191,994.98	\$197,537.64	\$206,113.00	-\$14,118.02	
4200 - School Per Diem	\$0.00	\$0.00	\$5,986.50	\$6,506.00	-\$6,506.00	
4300 - Private Pay Per Diem	\$17,605.05	\$236,818.57	\$198,184.11	\$209,122.00	\$27,696.57	
4400 - DEED State Grant Income	\$18,583.87	\$106,970.58	\$121,680.65	\$137,771.00	-\$30,800.42	
4420 - Vocational Rehab Services	\$10,477.44	\$90,581.71	\$100,609.61	\$99,050.00	-\$8,468.29	
	<u>\$456,561.97</u>	<u>\$5,240,891.56</u>	<u>\$4,426,959.30</u>	<u>\$4,732,631.00</u>	<u>\$508,260.56</u>	
Vocational (Business) Revenues						
4500 - Community Crew Income	\$24,861.86	\$409,692.44	\$405,072.18	\$341,724.00	\$67,968.44	Vocational Revenue is over budget by approximately \$135,000. The area that is the highest overage is in the area of community crews which is over by \$68,000. Thriftworks is under budget for the year by approximately \$14,000 and this is due to slower donations but some of the difference has been mitigated by increasing some of our price points.
4510 - Can Do! Crew Income	\$0.00	\$510.68	\$0.00	\$0.00	\$510.68	
4530 - Production Income	\$20,634.39	\$309,071.05	\$290,685.60	\$284,967.00	\$24,104.05	
4540 - Plastic Recycling Income	\$0.00	\$1,168.10	\$12,347.58	\$12,662.00	-\$11,493.90	
4560 - Shred Income	\$16,691.84	\$254,328.13	\$224,761.87	\$218,274.00	\$36,054.13	
4580 - Shred Recycling Income	\$13,387.86	\$66,491.80	\$43,061.54	\$39,025.00	\$27,466.80	
4590 - Other Vocational Income	\$250.00	\$3,171.00	\$2,781.00	\$0.00	\$3,171.00	
4600 - ThriftWorks! Retail Income	\$36,124.75	\$439,607.67	\$454,687.08	\$453,277.00	-\$13,669.33	
4610 - ThriftWorks! Recycling Income	\$546.00	\$7,630.00	\$7,259.00	\$6,387.00	\$1,243.00	
	<u>\$112,496.70</u>	<u>\$1,491,670.87</u>	<u>\$1,440,655.85</u>	<u>\$1,356,316.00</u>	<u>\$135,354.87</u>	
Public Support						
4700 - Donations - Grants Awarded	\$6,400.00	\$907,929.95	\$2,683,960.54	\$712,300.00	\$195,629.95	We are over budget in Grants due to the Provider Relief Grant that we received at the beginning of the year of approximately \$861,000. We are also over in the Endowment fund of approximately \$117,000.
4710 - Donations - Undesignated	\$35,333.87	\$112,209.37	\$100,306.61	\$93,000.00	\$19,209.37	
4720 - Donations - Designated	\$1,275.00	\$237,774.78	\$341,681.80	\$375,000.00	-\$137,225.22	
4730 - Donations -In Kind	(\$2,369.27)	(\$2,369.27)	\$15,859.68	\$0.00	-\$2,369.27	
4740 - Fundraising Events	\$1,050.00	\$36,080.47	\$42,560.18	\$54,000.00	-\$17,919.53	
4750 - Endowment Funds Received	\$7,898.61	\$117,055.29	\$21,300.00	\$0.00	\$117,055.29	
	<u>\$49,588.21</u>	<u>\$1,408,680.59</u>	<u>\$3,205,668.81</u>	<u>\$1,234,300.00</u>	<u>\$174,380.59</u>	
Investment Revenue						
4800 - Interest Income - Savings	\$2,987.30	\$9,972.77	\$2,153.90	\$30,000.00	-\$20,027.23	Investments have not been doing well do to the uncertainty in the market. We have lost approximately \$172,000 for the year.
4810 - Interest & Div Income - Short	\$104.46	\$32,876.77	\$45,427.71	\$0.00	\$32,876.77	
4830 - Realized Gain (Loss) - Short	\$0.00	(\$7,966.06)	(\$34,875.65)	\$0.00	-\$7,966.06	
4835 - Unrealized Gain(Loss) - Short	\$1,777.08	(\$116,138.91)	(\$8,293.36)	\$0.00	-\$116,138.91	
4840 - Interest & Div Income - Long	\$842.96	\$4,356.51	\$4,330.43	\$0.00	\$4,356.51	
4860 - Realized Gain (Loss) - Long	\$0.00	(\$355.73)	\$4,722.30	\$0.00	-\$355.73	
4865 - Unrealized Gain(Loss) - Long	(\$4,878.90)	(\$33,538.80)	\$1,368.93	\$0.00	-\$33,538.80	
4870 - Interest & Div Income - Endowment	\$1,851.61	\$4,519.02	\$842.70	\$0.00	\$4,519.02	
4875 - Capital Gains - Endowment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4880 - Realized Gain(Loss) - Endowment	(\$172.40)	(\$154.35)	\$4,263.62	\$0.00	-\$154.35	
4885 - Unrealized Gain(Loss) - Endowment	\$5,968.97	(\$23,927.48)	(\$1,854.06)	\$0.00	-\$23,927.48	
4895 - Investment Fees	(\$1,389.39)	(\$11,650.01)	(\$11,584.68)	\$0.00	-\$11,650.01	
4898 - Endowment Fees	\$0.00	(\$97.29)	(\$140.80)	\$0.00	(\$97.29)	
	<u>\$7,091.69</u>	<u>(\$142,103.56)</u>	<u>\$6,361.04</u>	<u>\$30,000.00</u>	<u>(\$172,103.56)</u>	
Miscellaneous Income						
4900 - Miscellaneous Income	(\$724.64)	\$12,787.38	\$11,097.32	\$10,000.00	\$2,787.38	
4910 - Gain(Loss) Sale of Fixed Asset		\$3,274.80	\$1,900.00	\$0.00		
	<u>\$625,013.93</u>	<u>\$8,015,201.64</u>	<u>\$9,092,642.32</u>	<u>\$7,363,247.00</u>	<u>\$648,679.84</u>	
Total Support and Revenue						
Cost Of Sales						
5010 - Material Breakage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total - Cost Of Sales	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
Gross Profit	<u>\$625,013.93</u>	<u>\$8,015,201.64</u>	<u>\$9,092,642.32</u>	<u>\$7,363,247.00</u>	<u>\$648,679.84</u>	

	Actual (Dec 2022)	YTD (Jan 2022 - Dec 2022)	YTD Last Year (Jan 2021 - Dec 2021)	Budget (Jan 2022 - Dec 2022)	Budget to Actual (Jan 2022 - Dec 2022)
Expenditures					
Staff Wages & Related Costs					
6000 - Staff Wages	\$436,049.57	\$4,446,802.76	\$3,881,536.27	\$4,774,546.00	(\$327,743.24)
6005 - Staff PTO Accruals	\$554.59	(\$713.22)	\$1,158.68	\$0.00	(\$713.22)
6010 - Staff Payroll Taxes	\$31,509.19	\$320,393.95	\$275,941.40	\$342,653.00	(\$22,259.05)
6015 - Staff Unemployment Benefits	\$47.17	\$105.01	\$19,291.26	\$40,000.00	(\$39,894.99)
6020 - Staff Work Comp Insurance	\$11,262.02	\$133,549.16	\$90,970.89	\$116,371.00	\$17,178.16
6025 - Staff Health & Life Benefits	\$190,252.46	\$665,821.36	\$750,874.33	\$779,907.00	(\$114,085.64)
6030 - Staff Health Reimbursement	(\$11,002.05)	(\$124,967.39)	(\$126,946.69)	(\$141,158.00)	\$16,190.61
6035 - Staff Dental Benefits	\$3,022.37	\$35,689.97	\$32,239.90	\$33,159.00	\$2,530.97
6040 - Staff Dental Reimbursement	(\$2,014.00)	(\$23,875.94)	(\$20,265.74)	(\$21,334.00)	(\$2,541.94)
6045 - Staff 401(k) Match & Fees	\$8,355.26	\$85,209.82	\$72,061.26	\$109,344.00	(\$24,134.18)
6050 - Other Staff Benefits	\$6,984.56	\$24,314.94	\$14,303.99	\$34,527.00	(\$10,212.06)
6070 - Staff Continued Education	\$530.00	\$19,734.03	\$6,120.86	\$14,600.00	\$5,134.03
6075 - Mileage Reimbursement	\$943.42	\$11,174.90	\$7,889.16	\$7,500.00	\$3,674.90
6080 - Travel, Meals and Lodging	\$10.00	\$2,195.02	\$922.48	\$1,000.00	\$1,195.02
	\$676,504.56	\$5,595,434.37	\$5,006,098.05	\$6,091,115.00	(\$495,680.63)
Client Wages & Related Costs					
6100 - Client Wages	\$39,150.23	\$610,225.74	\$586,339.73	\$681,446.00	-\$71,220.26
6105 - EE Client PTO Accruals	(\$266.27)	(\$632.64)	\$1,075.68	\$0.00	-\$632.64
6110 - Client Payroll Taxes	\$2,995.11	\$46,682.32	\$44,854.90	\$48,905.00	-\$2,222.68
6120 - Client Work Comp Insurance	\$4,010.21	\$36,110.24	\$32,961.23	\$34,942.00	\$1,168.24
	\$45,889.28	\$692,385.66	\$665,231.54	\$765,293.00	(\$72,907.34)
Program & Office Supplies					
6200 - Program & Office Supplies	\$9,545.78	\$68,127.92	\$44,149.53	\$74,934.00	-\$6,806.08
Building & Equipment Costs					
6300 - Equipment Under \$1,000	\$495.63	\$15,737.93	\$29,254.55	\$28,250.00	-\$12,512.07
6310 - Equipment Maintenance	\$2,099.56	\$16,830.10	\$10,496.61	\$23,000.00	-\$6,169.90
6320 - Building Rent	\$3,211.71	\$38,540.52	\$37,540.52	\$38,544.00	-\$3.48
6330 - Telephone	\$4,261.87	\$52,904.66	\$51,637.65	\$53,024.00	-\$119.34
6340 - Utilities	\$17,380.28	\$172,778.20	\$138,524.08	\$136,094.00	\$36,684.20
6350 - Building Supplies	\$4,340.81	\$28,302.21	\$20,824.44	\$23,746.00	\$4,556.21
6360 - Building & Ground Maintenance	\$3,789.10	\$26,960.28	\$23,826.52	\$47,000.00	-\$20,039.72
6370 - Snow & Lawn Care	\$10,700.00	\$20,690.00	\$16,110.00	\$28,500.00	-\$7,810.00
6380 - General Insurance	\$4,961.95	\$61,756.15	\$61,613.78	\$67,177.00	-\$5,420.85
6390 - Mortgage Interest	\$1,594.13	\$30,324.45	\$35,214.68	\$34,000.00	-\$3,675.55
	\$52,835.04	\$464,824.50	\$425,042.83	\$479,335.00	(\$14,510.50)
Advertising & Public Relations					
6400 - Public Relations	\$3,149.60	\$15,064.87	\$12,467.16	\$17,800.00	-\$2,735.13
6410 - Fundraising Expenses	\$1,333.73	\$8,436.58	\$8,331.25	\$16,900.00	-\$8,463.42
6420 - Personnel Advertising	\$732.43	\$11,997.47	\$1,516.28	\$3,000.00	\$8,997.47
6430 - Advertising	\$1,235.52	\$7,669.64	\$7,061.42	\$14,750.00	-\$7,080.36
	\$6,451.28	\$43,168.56	\$29,376.11	\$52,450.00	(\$9,281.44)
Transportation Costs					
6500 - Contracted Transportation	\$12,573.84	\$160,726.15	\$103,174.86	\$80,000.00	\$80,726.15
6510 - Vehicle Fuel	\$7,878.47	\$134,449.32	\$101,189.26	\$95,700.00	\$38,749.32
6515 - Fuel Tax Credit Refund	(\$719.06)	(\$10,042.64)	(\$9,985.87)	(\$10,718.00)	\$675.36
6520 - Vehicle Maintenance	\$4,779.54	\$117,943.13	\$101,547.55	\$115,000.00	\$2,943.13
6530 - Vehicle Insurance	\$3,166.99	\$39,560.56	\$40,314.24	\$45,029.00	-\$5,468.44
6540 - Vehicle Licenses	\$0.00	\$846.36	\$120.43	\$200.00	\$646.36
6550 - Vehicle Lease Expense	\$144.12	\$3,821.32	\$4,972.46	\$6,000.00	-\$2,178.68
6560 - Vehicle Lease Interest Expense	\$319.09	\$6,785.98	\$1,824.13	\$3,382.00	\$3,403.98
	\$28,142.99	\$454,090.18	\$343,157.06	\$334,593.00	\$119,497.18

We are under budget for staff payroll by approximately \$328,000. The reason for this the number of open positions that we still have. Wages were increased on October first so the difference would have been a lot higher. The increase to wages was 6% across the board.

Health insurance we are under budget so far by approximately \$98,000. This is due to lower number of high claims and the higher deductible that our plan has. Your Nice Health Plan is also helping with the number of claims,

We are under in client wages by approximately \$73,000. The crews are full with more possibilities as more staff and clients come back.

We are under budget in most categories with the exception of Utilities. This is due to the increase in utility fees.

We are under budget in all categories except for the personnel advertising which was over by \$9,000. Increase was due to the open positions that tried to fill using more advertising.

Contract Transportation and Vehicle Fuel is over budget due to the increase in fuel costs that were higher than what the industries predicted when we were doing the budget back in October. Vehicle maintenance is over budget due to some vandalism and repairs for on our older vehicles.

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Miscellaneous Expenses					
6800 - Professional Fees	\$6,561.83	\$219,372.75	\$176,159.33	\$227,594.00	-\$8,221.25
6810 - Postage & Shipping	\$669.95	\$8,548.12	\$7,529.15	\$8,500.00	\$48.12
6820 - Dues & Licensing	\$308.70	\$20,309.60	\$21,028.47	\$24,358.00	-\$4,048.40
6840 - Board Expenses	\$85.09	\$919.73	\$334.97	\$500.00	\$419.73
6850 - Subscriptions	\$176.34	\$569.71	\$762.61	\$800.00	-\$230.29
6890 - Miscellaneous	(\$117.24)	\$17,086.67	\$29,394.99	\$12,000.00	\$5,086.67
	<u>\$7,684.67</u>	<u>\$266,806.58</u>	<u>\$235,209.52</u>	<u>\$273,752.00</u>	<u>(\$6,945.42)</u>
Depreciation					
6900 - Depreciation	\$28,333.98	\$340,151.88	\$376,378.12	\$438,981.00	-\$98,829.12
6910 - Amortization	\$0.00	\$2,172.12	\$3,257.88	\$3,300.00	(\$1,127.88)
	<u>\$855,387.58</u>	<u>\$7,927,161.77</u>	<u>\$7,127,900.64</u>	<u>\$8,513,753.00</u>	<u>(\$586,591.23)</u>
Total Functional Expenses					
	<u><u>(\$230,373.65)</u></u>	<u><u>\$88,039.87</u></u>	<u><u>\$1,964,741.68</u></u>	<u><u>(\$1,150,506.00)</u></u>	<u><u>\$1,235,271.07</u></u>
Change in Net Assets					
	<u><u>(\$230,373.65)</u></u>	<u><u>\$88,039.87</u></u>	<u><u>\$1,964,741.68</u></u>	<u><u>(\$1,150,506.00)</u></u>	<u><u>\$1,235,271.07</u></u>
Less: Unusual Items					
Provider Relief Grant	\$0.00	(\$861,000.00)	\$0.00	\$0.00	\$0.00
Endowment	\$0.00	(\$109,000.00)	\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>	<u>(\$970,000.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Net Assets less Unusal Items	<u><u>(\$230,373.65)</u></u>	<u><u>(\$881,960.13)</u></u>	<u><u>\$1,964,741.68</u></u>	<u><u>(\$1,150,506.00)</u></u>	<u><u>\$1,235,271.07</u></u>