

WACOSA
Statement of Activities
March 31, 2023

	Actual (March 2023)	YTD (Jan 2023 - March 2023)	YTD Last Year (Jan 2022 - March 2022)	Budget (Jan 2023 - March 2023)	Budget to Actual (Jan 2023 - March 2023)
Revenue & Support					
Program Support					
4000 - Medical Assistance Per Diem	\$484,270.45	\$1,284,472.54	\$1,034,884.62	\$1,326,088.00	-\$41,615.46
4100 - County Per Diem	\$13,378.52	\$34,021.92	\$41,664.11	\$51,305.00	-\$17,283.08
4300 - Private Pay Per Diem	\$23,917.75	\$62,398.39	\$52,946.82	\$69,131.00	-\$6,732.61
4400 - DEED State Grant Income	\$11,434.57	\$11,434.57	\$21,750.38	\$27,944.00	-\$16,509.43
4420 - Vocational Rehab Services	\$9,916.75	\$33,317.13	\$15,729.50	\$31,501.00	\$1,816.13
	<u>\$542,918.04</u>	<u>\$1,425,644.55</u>	<u>\$1,166,975.43</u>	<u>\$1,505,969.00</u>	<u>(\$80,324.45)</u>
Vocational (Business) Revenues					
4500 - Community Crew Income	\$47,306.29	\$114,139.48	\$110,476.30	\$113,493.00	\$646.48
4510 - Can Do! Crew Income	\$192.83	\$192.83	\$0.00	\$0.00	\$192.83
4530 - Production Income	\$34,496.47	\$71,276.80	\$64,595.01	\$78,932.00	-\$7,655.20
4540 - Plastic Recycling Income	\$0.00	\$0.00	\$672.66	\$998.00	-\$998.00
4560 - Shred Income	\$19,947.07	\$68,879.18	\$49,775.15	\$67,447.00	\$1,432.18
4580 - Shred Recycling Income	\$4,439.78	\$4,439.78	\$4,053.61	\$13,487.00	-\$9,047.22
4590 - Other Vocational Income	\$305.00	\$670.00	\$828.00	\$0.00	\$670.00
4600 - ThriftWorks! Retail Income	\$39,006.43	\$101,785.27	\$106,574.58	\$115,168.00	-\$13,382.73
4610 - ThriftWorks! Recycling Income	\$504.00	\$1,484.00	\$1,736.00	\$1,885.00	-\$401.00
	<u>\$146,197.87</u>	<u>\$362,867.34</u>	<u>\$338,711.31</u>	<u>\$391,410.00</u>	<u>(\$28,542.66)</u>
Public Support					
4700 - Donations - Grants Awarded	\$14,500.00	\$25,900.00	\$877,579.95	\$17,750.00	\$8,150.00
4710 - Donations - Undesignated	\$3,001.36	\$22,111.09	\$19,669.76	\$19,859.00	\$2,252.09
4720 - Donations - Designated	\$5,650.00	\$125,483.00	\$210.00	\$127,931.00	-\$2,448.00
4740 - Fundraising Events	\$12,100.00	\$16,000.00	\$0.00	\$7,450.00	\$8,550.00
4750 - Endowment Funds Received	\$0.00	\$78,941.04	\$93,101.68	\$100,000.00	-\$21,058.96
	<u>\$35,251.36</u>	<u>\$268,435.13</u>	<u>\$990,561.39</u>	<u>\$272,990.00</u>	<u>(\$4,554.87)</u>
Investment Revenue					
4800 - Interest Income - Savings	\$3,444.03	\$9,984.91	\$567.33	\$0.00	\$9,984.91
4810 - Interest & Div Income - Short	\$7,564.08	\$9,588.36	\$4,874.08	\$0.00	\$9,588.36
4830 - Realized Gain (Loss) - Short	(\$9,517.31)	(\$9,250.71)	(\$3,086.88)	\$0.00	-\$9,250.71
4835 - Unrealized Gain(Loss) - Short	\$33,170.84	\$34,914.43	(\$63,476.09)	\$0.00	\$34,914.43
4840 - Interest & Div Income - Long	\$401.88	\$898.71	\$595.80	\$0.00	\$898.71
4860 - Realized Gain (Loss) - Long	\$176.17	\$176.17	-\$22.39	\$0.00	\$176.17
4865 - Unrealized Gain(Loss) - Long	\$3,974.40	\$7,019.13	(\$12,542.76)	\$0.00	\$7,019.13
4870 - Interest & Div Income - Endowment	\$1,748.56	\$1,748.56	\$599.20	\$0.00	\$1,748.56
4875 - Capital Gains - Endowment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4880 - Realized Gain(Loss) - Endowment	\$0.00	\$0.00	\$18.05	\$0.00	\$0.00
4885 - Unrealized Gain(Loss) - Endowment	\$6,271.70	\$6,271.70	(\$6,422.67)	\$0.00	\$6,271.70
4895 - Investment Fees	(\$1,398.94)	(\$4,194.69)	(\$2,867.40)	\$0.00	-\$4,194.69
4898 - Endowment Fees	\$0.00	\$0.00	(\$97.29)	\$0.00	\$0.00
	<u>\$45,835.41</u>	<u>\$57,156.57</u>	<u>(\$81,861.02)</u>	<u>\$0.00</u>	<u>\$57,156.57</u>

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Miscellaneous Income					
4900 - Miscellaneous Income	(\$822.99)	\$1,184.07	\$11,306.74	\$2,499.00	-\$1,314.93
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00	
Total Support and Revenue	\$769,379.69	\$2,115,287.66	\$2,425,693.85	\$2,172,868.00	(\$57,580.34)
Cost Of Sales					
5010 - Material Breakage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Cost Of Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gross Profit	\$769,379.69	\$2,115,287.66	\$2,425,693.85	\$2,172,868.00	-\$57,580.34
Expenditures					
Staff Wages & Related Costs					
6000 - Staff Wages	\$400,925.51	\$1,140,825.33	\$1,023,140.42	\$1,293,830.00	(\$153,004.67)
6005 - Staff PTO Accruals	\$4,176.57	(\$16,059.18)	(\$7,429.56)	\$0.00	(\$16,059.18)
6010 - Staff Payroll Taxes	\$29,097.24	\$82,295.20	\$73,445.55	\$92,806.00	(\$10,510.80)
6015 - Staff Unemployment Benefits	\$29.36	\$29.36	\$0.00	\$4,997.00	(\$4,967.64)
6020 - Staff Work Comp Insurance	\$10,825.87	\$30,566.86	\$30,184.63	\$32,500.00	(\$1,933.14)
6025 - Staff Health & Life Benefits	\$136,523.59	\$241,011.67	\$72,556.36	\$208,151.00	\$32,860.67
6030 - Staff Health Reimbursement	(\$103,417.24)	(\$161,809.22)	(\$28,124.25)	(\$36,532.00)	(\$125,277.22)
6035 - Staff Dental Benefits	\$2,960.72	\$9,225.84	\$8,950.88	\$8,849.00	\$376.84
6040 - Staff Dental Reimbursement	(\$1,965.13)	(\$5,867.31)	(\$6,250.04)	(\$5,825.00)	(\$42.31)
6045 - Staff 401(k) Match & Fees	\$7,694.47	\$22,035.07	\$20,782.85	\$25,226.00	(\$3,190.93)
6050 - Other Staff Benefits	\$3,327.56	\$5,517.67	\$8,300.60	\$9,108.00	(\$3,590.33)
6070 - Staff Continued Education	\$820.00	\$666.00	\$8,943.26	\$6,000.00	(\$5,334.00)
6075 - Mileage Reimbursement	\$657.29	\$2,928.90	\$1,892.21	\$3,000.00	(\$71.10)
6080 - Travel, Meals and Lodging	\$10.00	\$20.00	\$346.51	\$500.00	-\$480.00
	\$491,665.81	\$1,351,386.19	\$1,206,739.42	\$1,642,610.00	(\$291,223.81)
Client Wages & Related Costs					
6100 - Client Wages	\$58,111.28	\$149,678.46	\$153,482.21	\$161,178.00	-\$11,499.54
6105 - EE Client PTO Accruals	\$123.48	(\$510.29)	\$207.74	\$0.00	-\$510.29
6110 - Client Payroll Taxes	\$4,445.48	\$11,450.46	\$11,741.44	\$11,565.00	-\$114.54
6120 - Client Work Comp Insurance	\$2,966.17	\$7,277.56	\$8,625.47	\$8,684.00	-\$1,406.44
	\$65,646.41	\$167,896.19	\$174,056.86	\$181,427.00	(\$13,530.81)
Program & Office Supplies					
6200 - Program & Office Supplies	\$8,345.08	\$21,228.65	\$17,883.93	\$19,052.00	\$2,176.65
Building & Equipment Costs					
6300 - Equipment Under \$1,000	\$2,432.50	\$5,272.96	\$2,523.15	\$5,275.00	-\$2.04
6310 - Equipment Maintenance	\$520.80	\$3,870.99	\$2,176.87	\$8,925.00	-\$5,054.01
6920 - ROA Building Rent	\$3,211.71	\$9,635.13	\$9,635.13	\$9,625.00	\$10.13
6330 - Telephone	\$4,638.37	\$14,088.71	\$12,501.83	\$13,522.00	\$566.71
6340 - Utilities	\$13,484.04	\$47,372.79	\$50,942.60	\$42,623.00	\$4,749.79
6350 - Building Supplies	\$1,615.99	\$8,415.87	\$6,918.92	\$6,000.00	\$2,415.87
6360 - Building & Ground Maintenance	\$430.20	\$4,683.56	\$3,820.84	\$23,438.00	-\$18,754.44
6370 - Snow & Lawn Care	\$8,134.00	\$21,818.50	\$8,820.00	\$6,750.00	\$15,068.50
6380 - General Insurance	\$6,370.45	\$16,138.93	\$16,414.28	\$17,225.00	-\$1,086.07
6390 - Mortgage Interest	\$1,375.37	\$4,495.42	\$8,470.59	\$4,220.00	\$275.42
	\$42,213.43	\$135,792.86	\$122,224.21	\$137,603.00	(\$1,810.14)

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Advertising & Public Relations					
6400 - Public Relations	\$3,470.67	\$4,398.48	\$5,209.79	\$9,644.00	-\$5,245.52
6410 - Fundraising Expenses	\$2,103.14	\$3,545.67	\$630.49	\$3,443.00	\$102.67
6420 - Personnel Advertising	\$416.08	\$1,754.07	\$3,084.15	\$3,000.00	-\$1,245.93
6430 - Advertising	\$1,383.00	\$1,854.12	\$1,641.13	\$4,150.00	-\$2,295.88
	<u>\$7,372.89</u>	<u>\$11,552.34</u>	<u>\$10,565.56</u>	<u>\$20,237.00</u>	<u>(\$8,684.66)</u>
Transportation Costs					
6500 - Contracted Transportation	\$13,533.15	\$37,169.89	\$38,570.09	\$41,750.00	-\$4,580.11
6510 - Vehicle Fuel	\$10,558.73	\$28,816.45	\$30,885.07	\$37,500.00	-\$8,683.55
6515 - Fuel Tax Credit Refund	(\$922.55)	(\$2,480.65)	(\$2,513.14)	(\$3,000.00)	\$519.35
6520 - Vehicle Maintenance	\$11,673.80	\$30,163.67	\$24,032.00	\$30,000.00	\$163.67
6530 - Vehicle Insurance	\$3,467.42	\$9,951.61	\$11,057.65	\$11,018.00	-\$1,066.39
6540 - Vehicle Licenses	\$0.00	\$0.00	\$788.61	\$0.00	\$0.00
6550 - Vehicle Lease Expense	\$72.06	\$299.88	\$1,055.28	\$0.00	\$299.88
6560 - Vehicle Lease Interest Expense	\$273.48	\$866.05	\$3,420.18	\$0.00	\$866.05
	<u>\$38,656.09</u>	<u>\$104,786.90</u>	<u>\$107,295.74</u>	<u>\$117,268.00</u>	<u>(\$12,481.10)</u>
Miscellaneous Expenses					
6800 - Professional Fees	\$11,781.04	\$27,673.77	\$33,225.97	\$50,904.00	-\$23,230.23
6810 - Postage & Shipping	\$1,379.20	\$2,942.84	\$3,565.42	\$2,125.00	\$817.84
6820 - Dues & Licensing	\$200.00	\$350.00	\$1,940.23	\$5,600.00	-\$5,250.00
6840 - Board Expenses	\$0.00	\$0.00	\$36.40	\$0.00	\$0.00
6850 - Subscriptions	\$22.13	\$77.02	\$130.02	\$0.00	\$77.02
6890 - Miscellaneous	\$5,416.66	\$8,408.10	\$5,607.38	\$3,000.00	\$5,408.10
	<u>\$18,799.03</u>	<u>\$39,451.73</u>	<u>\$44,505.42</u>	<u>\$61,629.00</u>	<u>(\$22,177.27)</u>
Depreciation					
6900 - Depreciation	\$28,792.31	\$86,273.75	\$85,930.33	\$92,510.00	-\$6,236.25
6910 - Amortization	\$171.37	\$514.11	\$814.47	\$0.00	\$514.11
	<u>\$28,963.68</u>	<u>\$86,787.86</u>	<u>\$86,744.80</u>	<u>\$92,510.00</u>	<u>-\$6,236.25</u>
Total Functional Expenses	\$701,662.42	\$1,918,882.72	\$1,770,015.94	\$2,272,336.00	(\$353,453.28)
Change in Net Assets	\$67,717.27	\$196,404.94	\$655,677.91	(\$99,468.00)	\$295,872.94
Less: Unusual Items					
Provider Relief Grant	\$0.00		\$0.00	\$0.00	\$0.00
Endowment	\$0.00		\$0.00	\$0.00	\$0.00
	<u>\$0.00</u>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Net Assets less Unusual Items	\$67,717.27	\$196,404.94	\$655,677.91	(\$99,468.00)	\$295,872.94