

WACOSA
Statement of Activities
June 30, 2023

	Actual (June 2023)	YTD (Jan 2023 - June 2023)	YTD Last Year (Jan 2022 - June 2022)	Budget (Jan 2023 - June 2023)	Budget to Actual (Jan 2023 - June 2023) Over -Under	Percentage of Budget
Revenue & Support						
Program Support						
4000 - Medical Assistance Per Diem	\$517,796.53	\$2,795,923.45	\$2,175,311.59	\$2,673,915.00	\$122,008.45	105%
4100 - County Per Diem	\$10,882.35	\$73,792.99	\$97,638.99	\$103,451.00	-\$29,658.01	71%
4300 - Private Pay Per Diem	\$29,054.37	\$145,289.96	\$120,435.22	\$139,394.00	\$5,895.96	104%
4400 - DEED State Grant Income	\$6,885.10	\$41,267.67	\$39,039.77	\$56,346.00	-\$15,078.33	73%
4420 - Vocational Rehab Services	\$5,526.50	\$63,271.35	\$37,035.50	\$63,519.00	-\$247.65	100%
	<u>\$570,144.85</u>	<u>\$3,119,545.42</u>	<u>\$2,469,461.07</u>	<u>\$3,036,625.00</u>	<u>\$82,920.42</u>	<u>103%</u>
Vocational (Business) Revenues						
4500 - Community Crew Income	\$42,465.55	\$245,430.81	\$227,865.51	\$228,847.00	\$16,583.81	107%
4510 - Can Do! Crew Income	\$227.89	\$420.72	\$272.36	\$0.00	\$420.72	
4530 - Production Income	\$35,340.42	\$159,152.89	\$147,046.94	\$159,157.00	-\$4.11	100%
4540 - Plastic Recycling Income	\$0.00	\$3,889.75	\$1,079.90	\$2,012.00	\$1,877.75	193%
4560 - Shred Income	\$33,329.71	\$155,531.80	\$119,202.93	\$135,999.00	\$19,532.80	114%
4580 - Shred Recycling Income	\$4,088.72	\$19,302.26	\$15,917.98	\$27,195.00	-\$7,892.74	71%
4590 - Other Vocational Income	\$230.00	\$1,490.00	\$1,776.00	\$0.00	\$1,490.00	
4600 - ThriftWorks! Retail Income	\$36,895.80	\$217,820.06	\$215,776.61	\$233,366.00	-\$15,545.94	93%
4610 - ThriftWorks! Recycling Income	\$868.00	\$3,598.00	\$3,696.00	\$3,820.00	-\$222.00	94%
	<u>\$153,446.09</u>	<u>\$806,636.29</u>	<u>\$732,634.23</u>	<u>\$790,396.00</u>	<u>\$16,240.29</u>	<u>102%</u>
Public Support						
4700 - Donations - Grants Awarded	\$2,400.00	\$34,800.00	\$882,679.95	\$35,500.00	-\$700.00	98%
4710 - Donations - Undesignated	\$5,107.65	\$43,470.76	\$40,923.91	\$41,200.00	\$2,270.76	106%
4720 - Donations - Designated	\$18,312.00	\$152,185.00	\$32,140.00	\$161,139.00	-\$8,954.00	94%
4740 - Fundraising Events	\$3,666.12	\$41,772.47	\$19,975.50	\$14,950.00	\$26,822.47	279%
4750 - Endowment Funds Received	\$250.00	\$79,441.04	\$99,156.68	\$100,000.00	-\$20,558.96	79%
	<u>\$29,735.77</u>	<u>\$351,669.27</u>	<u>\$1,074,876.04</u>	<u>\$352,789.00</u>	<u>(\$1,119.73)</u>	<u>100%</u>
Investment Revenue						
4800 - Interest Income - Savings	\$3,411.10	\$22,321.32	\$1,141.11	\$0.00	\$22,321.32	
4810 - Interest & Div Income - Short	\$3,942.80	\$23,396.68	\$17,134.97	\$0.00	\$23,396.68	
4830 - Realized Gain (Loss) - Short	\$353.52	(\$25,801.12)	(\$4,187.93)	\$0.00	-\$25,801.12	
4835 - Unrealized Gain(Loss) - Short	(\$4,950.87)	\$43,628.76	(\$87,736.75)	\$0.00	\$43,628.76	
4840 - Interest & Div Income - Long	\$690.60	\$2,448.54	\$1,736.81	\$0.00	\$2,448.54	
4860 - Realized Gain (Loss) - Long	\$433.67	\$609.84	\$48.77	\$0.00	\$609.84	
4865 - Unrealized Gain(Loss) - Long	\$2,048.81	\$7,711.13	(\$30,169.18)	\$0.00	\$7,711.13	
4870 - Interest & Div Income - Endowment	\$2,353.29	\$4,101.85	\$1,515.60	\$0.00	\$4,101.85	
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	\$5,031.87	\$11,303.57	(\$21,372.39)	\$0.00	\$11,303.57	
4895 - Investment Fees	(\$1,412.88)	(\$8,421.89)	(\$5,670.19)	\$0.00	-\$8,421.89	
4898 - Endowment Fees	\$0.00	\$0.00	(\$97.29)	\$0.00	\$0.00	
	<u>\$11,901.91</u>	<u>\$81,298.68</u>	<u>(\$127,638.42)</u>	<u>\$0.00</u>	<u>\$81,298.68</u>	
Miscellaneous Income						
4900 - Miscellaneous Income	(\$788.00)	\$934.26	\$12,553.15	\$4,998.00	-\$4,063.74	19%
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<u>\$764,440.62</u>	<u>\$4,360,083.92</u>	<u>\$4,161,886.07</u>	<u>\$4,184,808.00</u>	<u>\$175,275.92</u>	<u>104%</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>	<u>#DIV/0!</u>
Gross Profit	<u>\$764,440.62</u>	<u>\$4,360,083.92</u>	<u>\$4,161,886.07</u>	<u>\$4,184,808.00</u>	<u>\$175,275.92</u>	<u>104%</u>

Reason for the decrease in County Per Diem is the Counties are transferring clients off of county dollars to MA dollars. We are under budget for the EE Grant due to the clients going onto the Waiver Dollars. They can't have dual funding.

We are over budget for Community Crew Income and Shred Income due to price increases. Thriftworks! income is done due to lower quality of donations. We are raising price points and eliminating some of the lower ones and discounts.

We are over on fundraising income due to timing of sponsorship fees and other revenues coming in for the event. The event was budgeted at \$45,000 and the event grossed over \$60,000 (unaudited).

Nothing was budgeted for the investment revenue as of the uncertainty of the markets at the time of budgeting. As you can see, we are doing much better at this point in time compared to last year in the same time frame.

	Actual (June 2023)	YTD (Jan 2023 - June 2023)	YTD Last Year (Jan 2022 - June 2022)	Budget (Jan 2023 - June 2023)	Budget to Actual (Jan 2023 - June 2023)	Percentage of Budget
Expenditures						
Staff Wages & Related Costs						
6000 - Staff Wages	\$397,994.89	\$2,311,685.70	\$2,107,733.59	\$2,587,660.00	(\$275,974.30)	89%
6005 - Staff PTO Accruals	(\$696.16)	(\$10,448.00)	(\$9,834.01)	\$0.00	(\$10,448.00)	
6010 - Staff Payroll Taxes	\$28,571.04	\$166,560.69	\$151,533.71	\$185,612.00	(\$19,051.31)	90%
6015 - Staff Unemployment Benefits	\$455.07	\$484.43	\$57.84	\$9,994.00	(\$9,509.57)	5%
6020 - Staff Work Comp Insurance	\$10,466.10	\$61,741.36	\$62,808.84	\$65,000.00	(\$3,258.64)	95%
6025 - Staff Health & Life Benefits	\$150,628.77	\$545,604.10	\$254,734.69	\$416,302.00	\$129,302.10	131%
6030 - Staff Health Reimbursement	(\$89,768.99)	(\$274,122.44)	(\$57,078.48)	(\$73,064.00)	(\$201,058.44)	375%
6035 - Staff Dental Benefits	\$2,917.34	\$18,102.88	\$17,479.70	\$17,698.00	\$404.88	102%
6040 - Staff Dental Reimbursement	(\$1,894.19)	(\$11,569.20)	(\$11,959.40)	(\$11,650.00)	\$80.80	99%
6045 - Staff 401(k) Match & Fees	\$7,390.13	\$44,320.93	\$41,523.95	\$50,452.00	(\$6,131.07)	88%
6050 - Other Staff Benefits	\$3,459.59	\$10,327.78	\$9,808.60	\$18,216.00	(\$7,888.22)	57%
6070 - Staff Continued Education	\$4,790.00	\$7,202.68	\$12,991.95	\$12,000.00	(\$4,797.32)	60%
6075 - Mileage Reimbursement	\$975.02	\$6,473.88	\$4,678.16	\$6,000.00	\$473.88	108%
6080 - Travel, Meals and Lodging	\$10.00	\$30.00	\$1,074.77	\$1,000.00	-\$970.00	3%
	<u>\$515,298.61</u>	<u>\$2,876,394.79</u>	<u>\$2,585,553.91</u>	<u>\$3,285,220.00</u>	<u>(\$408,825.21)</u>	<u>88%</u>
Client Wages & Related Costs						
6100 - Client Wages	\$55,906.31	\$317,719.81	\$322,204.22	\$325,000.00	-\$7,280.19	98%
6105 - EE Client PTO Accruals	\$87.58	(\$269.49)	\$499.27	\$0.00	-\$269.49	
6110 - Client Payroll Taxes	\$4,276.84	\$24,305.57	\$24,648.65	\$23,324.00	\$981.57	104%
6120 - Client Work Comp Insurance	\$2,799.36	\$15,626.15	\$18,364.55	\$17,512.00	-\$1,855.85	89%
	<u>\$63,070.09</u>	<u>\$357,382.04</u>	<u>\$365,716.69</u>	<u>\$365,836.00</u>	<u>(\$8,453.96)</u>	<u>98%</u>
Program & Office Supplies						
6200 - Program & Office Supplies	\$12,347.90	\$45,930.86	\$34,603.22	\$38,104.00	\$7,826.86	121%
Building & Equipment Costs						
6300 - Equipment Under \$1,000	\$2,834.79	\$13,138.22	\$5,775.80	\$10,550.00	\$2,588.22	125%
6310 - Equipment Maintenance	\$1,440.74	\$7,260.30	\$5,398.43	\$17,850.00	-\$10,589.70	41%
6920 - ROA Building Rent	\$3,211.71	\$19,270.26	\$19,270.26	\$19,275.00	-\$4.74	100%
6330 - Telephone	\$4,409.22	\$27,549.14	\$25,669.42	\$27,044.00	\$505.14	102%
6340 - Utilities	\$13,453.58	\$86,130.50	\$85,814.80	\$85,247.00	\$883.50	101%
6350 - Building Supplies	\$921.49	\$17,627.73	\$12,995.84	\$12,000.00	\$5,627.73	147%
6360 - Building & Ground Maintenance	\$1,362.27	\$22,563.63	\$11,533.62	\$46,875.00	-\$24,311.37	48%
6370 - Snow & Lawn Care	\$0.00	\$25,917.50	\$9,990.00	\$13,500.00	\$12,417.50	192%
6380 - General Insurance	\$5,660.45	\$33,120.28	\$31,647.43	\$34,450.00	-\$1,329.72	96%
6390 - Mortgage Interest	\$1,446.77	\$8,864.01	\$16,959.72	\$8,441.00	\$423.01	105%
	<u>\$34,741.02</u>	<u>\$261,441.57</u>	<u>\$225,055.32</u>	<u>\$275,232.00</u>	<u>(\$13,790.43)</u>	<u>95%</u>
Advertising & Public Relations						
6400 - Public Relations	\$3,090.20	\$11,206.30	\$5,770.17	\$19,288.00	-\$8,081.70	58%
6410 - Fundraising Expenses	\$363.12	\$4,678.02	\$3,181.30	\$6,885.00	-\$2,206.98	68%
6420 - Personnel Advertising	\$1,033.33	\$4,179.29	\$5,650.69	\$6,000.00	-\$1,820.71	70%
6430 - Advertising	\$989.99	\$3,829.56	\$3,565.05	\$8,300.00	-\$4,470.44	46%
	<u>\$5,476.64</u>	<u>\$23,893.17</u>	<u>\$18,167.21</u>	<u>\$40,473.00</u>	<u>(\$16,579.83)</u>	<u>59%</u>
Transportation Costs						
6500 - Contracted Transportation	\$14,189.55	\$78,060.19	\$79,402.48	\$83,500.00	-\$5,439.81	93%
6510 - Vehicle Fuel	\$10,526.41	\$59,550.28	\$69,594.21	\$75,000.00	-\$15,449.72	79%
6515 - Fuel Tax Credit Refund	(\$886.92)	(\$5,042.52)	(\$5,061.33)	(\$6,000.00)	\$957.48	84%
6520 - Vehicle Maintenance	\$18,778.17	\$62,808.64	\$67,534.34	\$60,000.00	\$2,808.64	105%
6530 - Vehicle Insurance	\$3,467.42	\$20,353.87	\$20,558.62	\$22,036.00	-\$1,682.13	92%
6540 - Vehicle Licenses	\$0.00	\$0.00	\$846.36	\$450.00	-\$450.00	0%
6550 - Vehicle Lease Expense	\$1,906.85	\$4,506.74	\$2,038.50	\$0.00	\$4,506.74	
6560 - Vehicle Lease Interest Expense	\$273.48	\$1,686.49	\$2,165.25	\$0.00	\$1,686.49	
	<u>\$48,254.96</u>	<u>\$221,923.69</u>	<u>\$237,078.43</u>	<u>\$234,986.00</u>	<u>(\$13,062.31)</u>	<u>94%</u>

We are under budget for staff wages due to the open positions that we have open. We have started hiring more employees but we also have a number that leave. We are over budget for health & life benefits due to higher claims with a higher stop loss than in prior years. If you net the the expense with the reimbursement account, we are over budget approximately \$72,000.

We are over on Program and office supplies do to grants that we received for specific items that were not budgeted for.

We are over budget on Equipment under \$1,000 due to older equipment that has been pushed off in the past are now starting to break down. We are over on building supplies due to building items that were put off are now being fixed. Snow and Lawn care is over budget due to the large amount of snow that we received at the beginning of the year.

	Actual (June 2023)	YTD (Jan 2023 - June 2023)	YTD Last Year (Jan 2022 - June 2022)	Budget (Jan 2023 - June 2023)	Budget to Actual (Jan 2023 - June 2023)	Percentage of Budget
Miscellaneous Expenses						
6800 - Professional Fees	\$11,978.63	\$91,052.40	\$154,947.83	\$101,810.00	-\$10,757.60	89%
6810 - Postage & Shipping	\$1,008.26	\$4,683.09	\$4,870.24	\$4,250.00	\$433.09	110%
6820 - Dues & Licensing	\$1,325.00	\$2,130.00	\$4,232.39	\$11,209.00	-\$9,079.00	19%
6840 - Board Expenses	\$0.00	\$51.35	\$398.77	\$250.00	-\$198.65	21%
6850 - Subscriptions	\$75.55	\$207.67	\$260.67	\$350.00	-\$142.33	59%
6890 - Miscellaneous	\$1,547.72	\$11,825.22	\$9,320.06	\$6,000.00	\$5,825.22	197%
	<u>\$15,935.16</u>	<u>\$109,949.73</u>	<u>\$174,029.96</u>	<u>\$123,869.00</u>	<u>(\$13,919.27)</u>	89%
Depreciation						
6900 - Depreciation	\$27,858.73	\$172,021.59	\$170,103.76	\$185,019.00	-\$12,997.41	93%
6910 - Amortization	\$171.37	\$1,028.22	\$1,628.94	\$0.00	\$1,028.22	
	<u>\$28,030.10</u>	<u>\$173,049.81</u>	<u>\$171,732.70</u>	<u>\$185,019.00</u>	<u>-\$11,968.89</u>	
Total Functional Expenses	\$723,154.48	\$4,069,965.66	\$3,811,937.44	\$4,548,739.00	(\$478,773.34)	89%
Change in Net Assets	\$41,286.14	\$290,118.26	\$349,948.63	(\$363,931.00)	\$654,049.26	180%
Less: Unusual Items						
Investment Revenue	(\$11,901.91)	(\$81,298.68)	\$127,638.42	\$0.00	\$81,298.68	
Designated Donations	(\$18,312.00)	(\$152,185.00)	(\$32,140.00)	(\$161,139.00)	(\$8,954.00)	
Provider Relief Grant	\$0.00	\$0.00	(\$861,280.00)	\$0.00	\$0.00	
Endowment	(\$250.00)	(\$79,441.04)	(\$99,156.68)	(\$100,000.00)	(\$20,558.96)	
	<u>(\$20,463.91)</u>	<u>(\$312,924.72)</u>	<u>(\$864,538.26)</u>	<u>(\$261,139.00)</u>	<u>\$100,293.72</u>	
Change in Net Assets less Unusal Items	\$29,134.23	(\$22,806.46)	(\$514,989.63)	(\$625,070.00)	\$705,834.98	

Miscellaneous expenses is over for the year due to a returned check which will be fixed in August as there was miscommunication with the customer.

I have backed out Investment revenue as there are unrealized gains and losses which we don't really see until we cash in the investement. I have also backed out the Designated Donations as until we are informed of what we can use them for we can't really use that money. They endowment we can't use. Therefore, compared to last year at the same period of time. We are in a better position.