

WACOSA
Statement of Activities
August 31, 2023

	Actual (Aug 2023)	YTD (Jan 2023 - Aug 2023)	YTD Last Year (Jan 2022 - Aug 2022)	Budget (Jan 2023 - Aug 2023)	Budget to Actual (Jan 2023 - Aug 2023) Over -Under	Percentage of Budget
Revenue & Support						
Program Support						
4000 - Medical Assistance Per Diem	\$595,222.28	\$3,900,030.04	\$2,976,821.54	\$3,608,696.00	\$ 291,334.04	108%
4100 - County Per Diem	\$12,742.63	\$96,796.42	\$123,506.96	\$139,619.00	\$ (42,822.58)	69%
4300 - Private Pay Per Diem	\$30,986.87	\$201,419.24	\$159,467.80	\$188,125.00	\$ 13,294.24	107%
4400 - DEED State Grant Income	\$0.00	\$41,267.67	\$70,573.59	\$56,346.00	\$ (15,078.33)	73%
4420 - Vocational Rehab Services	\$13,489.00	\$86,229.16	\$50,542.25	\$85,726.00	\$ 503.16	101%
	<u>\$652,440.78</u>	<u>\$4,325,742.53</u>	<u>\$3,380,912.14</u>	<u>\$4,078,512.00</u>	<u>\$ 247,230.53</u>	<u>106%</u>
Vocational (Business) Revenues						
4500 - Community Crew Income	\$45,425.61	\$326,799.67	\$300,131.39	\$308,850.00	\$ 17,949.67	106%
4510 - Can Do! Crew Income	\$0.00	\$420.72	\$272.36	\$0.00	\$ 420.72	#DIV/0!
4530 - Production Income	\$36,769.15	\$225,502.08	\$202,738.82	\$214,798.00	\$ 10,704.08	105%
4540 - Plastic Recycling Income	\$0.00	\$3,889.75	\$1,079.90	\$2,715.00	\$ 1,174.75	143%
4560 - Shred Income	\$28,865.97	\$219,899.14	\$163,835.41	\$183,544.00	\$ 36,355.14	120%
4580 - Shred Recycling Income	\$1,852.64	\$28,825.71	\$28,086.61	\$36,702.00	\$ (7,876.29)	79%
4590 - Other Vocational Income	\$150.00	\$1,760.00	\$2,256.00	\$0.00	\$ 1,760.00	#DIV/0!
4600 - ThriftWorks! Retail Income	\$42,790.88	\$297,080.37	\$288,797.78	\$312,165.00	\$ (15,084.63)	95%
4610 - ThriftWorks! Recycling Income	\$416.00	\$4,378.00	\$5,180.00	\$5,110.00	\$ (732.00)	86%
	<u>\$156,270.25</u>	<u>\$1,108,555.44</u>	<u>\$992,378.27</u>	<u>\$1,063,884.00</u>	<u>\$ 44,671.44</u>	<u>104%</u>
Public Support						
4700 - Donations - Grants Awarded	\$0.00	\$37,172.11	\$889,679.95	\$35,500.00	\$ 1,672.11	105%
4710 - Donations - Undesignated	\$2,216.41	\$52,914.91	\$48,107.83	\$48,352.00	\$ 4,562.91	109%
4720 - Donations - Designated	\$790.00	\$167,300.00	\$226,173.00	\$362,934.00	\$ (195,634.00)	46%
4730 - Donations -In Kind	\$13,345.00	\$13,345.00	\$0.00	\$0.00	\$ 13,345.00	#DIV/0!
4740 - Fundraising Events	\$11,267.19	\$56,966.91	\$35,030.47	\$16,042.00	\$ 40,924.91	355%
4750 - Endowment Funds Received	\$0.00	\$79,441.04	\$99,156.68	\$100,000.00	\$ (20,558.96)	79%
	<u>\$27,618.60</u>	<u>\$407,139.97</u>	<u>\$1,298,147.93</u>	<u>\$562,828.00</u>	<u>\$ (155,688.03)</u>	<u>72%</u>
Investment Revenue						
4800 - Interest Income - Savings	\$3,882.05	\$29,146.84	\$1,670.87	\$0.00	\$ 29,146.84	
4810 - Interest & Div Income - Short	\$1,050.73	\$24,492.28	\$18,154.87	\$0.00	\$ 24,492.28	
4830 - Realized Gain (Loss) - Short	\$0.00	(\$25,801.12)	(\$4,187.93)	\$0.00	\$ (25,801.12)	
4835 - Unrealized Gain(Loss) - Short	\$5,836.21	\$58,291.66	(\$105,814.73)	\$0.00	\$ 58,291.66	
4840 - Interest & Div Income - Long	\$409.41	\$3,378.98	\$2,415.00	\$0.00	\$ 3,378.98	
4860 - Realized Gain (Loss) - Long	\$0.00	\$609.84	\$20.89	\$0.00	\$ 609.84	
4865 - Unrealized Gain(Loss) - Long	(\$2,789.83)	\$6,948.15	(\$28,963.65)	\$0.00	\$ 6,948.15	
4870 - Interest & Div Income - Endowment	\$0.00	\$4,101.85	\$1,515.60	\$0.00	\$ 4,101.85	
4875 - Capital Gains - Endowment	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	
4880 - Realized Gain(Loss) - Endowment	\$0.00	\$0.00	\$18.05	\$0.00	\$ -	
4885 - Unrealized Gain(Loss) - Endowment	\$0.00	\$11,303.57	(\$21,372.39)	\$0.00	\$ 11,303.57	
4895 - Investment Fees	(\$1,413.10)	(\$11,244.73)	(\$7,518.12)	\$0.00	\$ (11,244.73)	
4898 - Endowment Fees	\$0.00	\$0.00	(\$97.29)	\$0.00	\$ -	
	<u>\$6,975.47</u>	<u>\$101,227.32</u>	<u>(\$144,158.83)</u>	<u>\$0.00</u>	<u>\$ 101,227.32</u>	
Miscellaneous Income						
4900 - Miscellaneous Income	\$1,077.38	\$1,829.91	\$12,552.03	\$6,664.00	\$ (4,834.09)	27%
4910 - Gain(Loss) Sale of Fixed Asset	(\$597.00)	(\$597.00)	\$3,250.00	\$0.00	\$ -	
	<u>\$580.38</u>	<u>\$1,232.91</u>	<u>\$15,802.03</u>	<u>\$6,664.00</u>	<u>\$ (4,834.09)</u>	
Total Support and Revenue	\$843,785.48	\$5,943,898.17	\$5,543,081.54	\$5,711,888.00	\$ 232,607.17	104%
Cost Of Sales						
5010 - Material Breakage	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	
Total - Cost Of Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	#DIV/0!
Gross Profit	\$843,785.48	\$5,943,898.17	\$5,543,081.54	\$5,711,888.00	\$ 232,607.17	104%

Program Revenue is ver budget for the year by approximataley \$247,000. Most of the overage is due to the MA. Program revenue increase by almost \$945,000 compared to last year at the same time period.

Vocation Revenue is over budget by approxiamtley \$45,000. The overage mostly consists of Community Crew, Production Income and Shred Income.Vocational Revenue increased almost \$116,177.17compared to last year at the same time period.

Donation Revenue is under budget by also \$156,000. The reason for the shortage is due to the timing of the designated donations. Last year we received Provider Relief dollars which is why our support was much larger last year.

	Actual (Aug 2023)	YTD (Jan 2023 - Aug 2023)	YTD Last Year (Jan 2022 - Aug 2022)	Budget (Jan 2023 - Aug 2023)	Budget to Actual (Jan 2023 - Aug 2023)	Percentage of Budget
Expenditures						
Staff Wages & Related Costs						
6000 - Staff Wages	\$419,752.55	\$3,115,075.05	\$2,864,827.57	\$3,463,484.00	\$ (348,408.95)	90%
6005 - Staff PTO Accruals	\$524.35	(\$14,311.25)	(\$19,422.97)	\$0.00	(\$14,311.25)	
6010 - Staff Payroll Taxes	\$30,421.12	\$225,315.25	\$206,143.78	\$248,432.00	(\$23,116.75)	91%
6015 - Staff Unemployment Benefits	\$0.00	\$484.43	\$57.84	\$13,376.00	(\$12,891.57)	4%
6020 - Staff Work Comp Insurance	\$11,146.95	\$83,066.57	\$85,695.45	\$87,000.00	(\$3,933.43)	95%
6025 - Staff Health & Life Benefits	\$92,664.88	\$720,675.07	\$342,096.22	\$557,203.00	\$163,472.07	129%
6030 - Staff Health Reimbursement	(\$54,097.28)	(\$341,061.08)	(\$81,579.41)	(\$97,792.00)	(\$243,269.08)	349%
6035 - Staff Dental Benefits	\$2,955.60	\$23,986.62	\$23,510.58	\$23,687.00	\$299.62	101%
6040 - Staff Dental Reimbursement	(\$1,928.17)	(\$15,335.51)	(\$15,974.24)	(\$15,595.00)	\$259.49	98%
6045 - Staff 401(k) Match & Fees	\$7,731.70	\$59,268.85	\$55,425.40	\$67,532.00	(\$8,263.15)	88%
6050 - Other Staff Benefits	\$392.30	\$11,740.90	\$13,373.80	\$24,381.00	(\$12,640.10)	48%
6070 - Staff Continued Education	\$1,321.00	\$9,123.68	\$15,769.33	\$16,000.00	(\$6,876.32)	57%
6075 - Mileage Reimbursement	\$1,000.17	\$8,502.84	\$6,986.89	\$7,999.92	\$502.92	106%
6080 - Travel, Meals and Lodging	\$381.78	\$721.78	\$1,685.06	\$1,333.36	(\$611.58)	54%
	\$512,266.95	\$3,887,253.20	\$3,498,595.30	\$4,397,041.28	\$(509,788.08)	88%
Client Wages & Related Costs						
6100 - Client Wages	\$55,726.55	\$424,143.34	\$427,873.46	\$438,619.00	\$(14,475.66)	97%
6105 - EE Client PTO Accruals	\$264.79	(\$28.98)	\$449.70	\$0.00	(\$28.98)	#DIV/0!
6110 - Client Payroll Taxes	\$4,263.18	\$32,447.00	\$32,732.38	\$31,477.00	\$970.00	103%
6120 - Client Work Comp Insurance	\$2,793.06	\$20,896.92	\$24,274.81	\$23,632.00	\$(2,735.08)	88%
	\$63,047.58	\$477,458.28	\$485,330.35	\$493,728.00	\$(16,269.72)	97%
Program & Office Supplies						
6200 - Program & Office Supplies	\$7,850.03	\$56,986.25	\$43,667.84	\$50,805.04	\$6,181.21	112%
Building & Equipment Costs						
6300 - Equipment Under \$1,000	\$902.59	\$24,135.11	\$7,005.80	\$14,066.64	\$10,068.47	172%
6310 - Equipment Maintenance	\$2,532.69	\$10,748.78	\$9,116.81	\$23,800.08	\$(13,051.30)	45%
6920 - ROA Building Rent	\$3,211.71	\$25,693.68	\$25,693.68	\$25,700.00	\$(6.32)	100%
6330 - Telephone	\$4,814.30	\$36,682.63	\$34,966.00	\$36,058.72	\$623.91	102%
6340 - Utilities	\$12,130.90	\$121,135.53	\$114,653.99	\$113,662.00	\$7,473.53	107%
6350 - Building Supplies	\$2,964.28	\$22,841.65	\$16,951.12	\$15,999.04	\$6,842.61	143%
6360 - Building & Ground Maintenance	\$1,862.64	\$26,847.94	\$15,351.44	\$62,500.08	\$(35,652.14)	43%
6370 - Snow & Lawn Care	\$0.00	\$25,917.50	\$9,990.00	\$17,999.76	\$7,917.74	144%
6380 - General Insurance	\$5,660.45	\$44,441.18	\$41,796.02	\$45,933.20	\$(1,492.02)	97%
6390 - Mortgage Interest	\$1,395.97	\$11,635.63	\$22,495.49	\$11,254.00	\$381.63	103%
	\$35,475.53	\$350,079.63	\$298,020.35	\$366,973.52	\$(16,893.89)	95%
Advertising & Public Relations						
6400 - Public Relations	\$2,024.50	\$13,270.80	\$6,204.97	\$25,717.36	\$(12,446.56)	52%
6410 - Fundraising Expenses	\$17,693.78	\$24,704.64	\$5,114.15	\$9,180.00	\$15,524.64	269%
6420 - Personnel Advertising	\$378.54	\$5,374.79	\$7,884.89	\$8,000.00	\$(2,625.21)	67%
6430 - Advertising	\$125.99	\$4,174.29	\$4,410.65	\$11,066.72	\$(6,892.43)	38%
	\$20,222.81	\$47,524.52	\$23,614.66	\$53,964.08	\$(6,439.56)	88%
Transportation Costs						
6500 - Contracted Transportation	\$14,868.45	\$104,734.41	\$106,598.86	\$111,333.36	\$(6,598.95)	94%
6510 - Vehicle Fuel	\$13,272.89	\$83,271.45	\$95,472.30	\$100,000.16	\$(16,728.71)	83%
6515 - Fuel Tax Credit Refund	(\$1,020.87)	(\$6,929.79)	(\$6,831.47)	(\$7,999.92)	\$1,070.13	87%
6520 - Vehicle Maintenance	\$14,176.85	\$86,765.26	\$92,531.55	\$79,999.92	\$6,765.34	108%
6530 - Vehicle Insurance	\$3,467.42	\$27,288.71	\$26,892.60	\$29,381.36	\$(2,092.65)	93%
6540 - Vehicle Licenses	\$0.00	\$0.00	\$846.36	\$600.08	\$(600.08)	0%
6550 - Vehicle Lease Expense	\$1,650.02	\$8,136.27	\$2,693.98	\$0.00	\$8,136.27	#DIV/0!
6560 - Vehicle Lease Interest Expense	\$265.83	\$2,225.80	\$5,493.00	\$0.00	\$2,225.80	#DIV/0!
	\$46,680.59	\$305,492.11	\$323,697.18	\$313,314.96	\$(7,822.85)	98%

Staff Wages are related costs are under budget by approximatley \$510,000. Wages were under budget by approximately \$348,000. Health insurance is under budgert by approximatley \$80,000. Compared to last year, we increased our expenses by approximately \$388,000. Increase is due to pay increases and increase in Health Insurance.

We are under budget by approximatley \$16,000 in client wages and related costs. This is due to not having the people for the jobs.

Wacosa is under budget by approximately \$17,000 for Buidling and Equipment Costs. We are over budger in the Equipment Under \$1,000. This is due to aging equipment and/or program items that were received through grants. We are under budget for Building and Grounds maintenance due to items that need to be fixed but have not been do so as of yet.

Under budget for Advertising due to time. Most of our advertising will start to pick up towards the end of the year closer to Christmas. Fundraising expenses are over due to having to record in-kind donations with the donated items then having to be recorded as expenses for the event.

Transportation Costs are under budget due to contracted transportation and vehicle fuel. We are over budget in Vehicle Lease Expense and vehicle maintenance.

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Miscellaneous Expenses						
6800 - Professional Fees	\$9,656.99	\$111,101.79	\$181,845.08	\$135,746.64	\$ (24,644.85)	82%
6810 - Postage & Shipping	\$529.72	\$5,448.13	\$6,120.47	\$5,666.64	\$ (218.51)	96%
6820 - Dues & Licensing	\$665.50	\$11,405.50	\$13,759.95	\$14,944.80	\$ (3,539.30)	76%
6840 - Board Expenses	\$166.52	\$246.67	\$398.77	\$333.36	\$ (86.69)	74%
6850 - Subscriptions	\$27.55	\$262.35	\$315.14	\$466.00	\$ (203.65)	56%
6890 - Miscellaneous	(\$1,004.45)	\$12,410.58	\$12,682.11	\$8,000.00	\$ 4,410.58	155%
	<u>\$10,041.83</u>	<u>\$140,875.02</u>	<u>\$215,121.52</u>	<u>\$165,157.44</u>	<u>\$ (24,282.42)</u>	<u>85%</u>
Depreciation						
6900 - Depreciation	\$25,337.26	\$225,021.21	\$226,762.96	\$246,692.08	\$ (21,670.87)	91%
6910 - Amortization	\$171.37	\$1,370.96	\$2,172.12	\$0.00	\$ 1,370.96	#DIV/0!
Total Functional Expenses	<u>\$721,093.95</u>	<u>\$5,492,061.18</u>	<u>\$5,116,982.28</u>	<u>\$6,087,676.40</u>	<u>\$ (595,615.22)</u>	<u>90%</u>
Change in Net Assets	<u>\$122,691.53</u>	<u>\$451,836.99</u>	<u>\$426,099.26</u>	<u>(\$375,788.40)</u>	<u>\$ 828,222.39</u>	<u>220%</u>
Less: Unusual Items						
Investment Revenue	(\$4,506.52)	(\$83,325.21)	\$138,214.29	\$0.00	\$ 83,325.21	
Designated Donations	(\$790.00)	(\$167,300.00)	(\$226,173.00)	(\$362,934.00)	\$ (195,634.00)	
Provider Relief Grant	\$0.00	\$0.00	(\$861,279.95)	\$0.00	\$ -	
Endowment	\$0.00	(\$79,441.04)	(\$99,156.68)	(\$100,000.00)	\$ (20,558.96)	
Change in Net Assets less Unusual Item:	<u>\$118,185.01</u>	<u>\$121,770.74</u>	<u>(\$622,296.08)</u>	<u>(\$838,722.40)</u>	<u>\$ 695,354.64</u>	

Professional Fees are under budget due to spreading the computer services over the 12 months instead of recording in the month of payment.