

WACOSA
Statement of Activities
July 31, 2023

	Actual (July 2023)	YTD (Jan 2023 - July 2023)	YTD Last Year (Jan 2022 - July 2022)	Budget (Jan 2023 - July 2023)	Budget to Actual (Jan 2023 - July 2023)	Percentage of Budget
					Over -Under	
Revenue & Support						
Program Support						
4000 - Medical Assistance Per Diem	\$508,884.31	\$3,304,807.76	\$2,553,912.14	\$3,108,697.00	\$ 196,110.76	106%
4100 - County Per Diem	\$10,260.80	\$84,053.79	\$109,648.43	\$120,273.00	\$ (36,219.21)	70%
4300 - Private Pay Per Diem	\$25,142.41	\$170,432.37	\$139,882.67	\$162,060.00	\$ 8,372.37	105%
4400 - DEED State Grant Income	\$0.00	\$41,267.67	\$39,039.77	\$56,346.00	\$ (15,078.33)	73%
4420 - Vocational Rehab Services	\$9,468.81	\$72,740.16	\$44,922.00	\$73,847.00	\$ (1,106.84)	99%
	<u>\$553,756.33</u>	<u>\$3,673,301.75</u>	<u>\$2,887,405.01</u>	<u>\$3,521,223.00</u>	<u>\$ 152,078.75</u>	<u>104%</u>
Vocational (Business) Revenues						
4500 - Community Crew Income	\$35,943.25	\$281,374.06	\$263,033.06	\$266,058.00	\$ 15,316.06	106%
4510 - Can Do! Crew Income	\$0.00	\$420.72	\$272.36	\$0.00	\$ 420.72	#DIV/0!
4530 - Production Income	\$29,580.04	\$188,732.93	\$173,674.67	\$185,037.00	\$ 3,695.93	102%
4540 - Plastic Recycling Income	\$0.00	\$3,889.75	\$1,079.90	\$2,339.00	\$ 1,550.75	166%
4560 - Shred Income	\$35,501.37	\$191,033.37	\$138,060.33	\$158,113.00	\$ 32,920.17	121%
4580 - Shred Recycling Income	\$7,670.81	\$26,973.07	\$20,043.51	\$31,617.00	\$ (4,643.93)	85%
4590 - Other Vocational Income	\$120.00	\$1,610.00	\$2,076.00	\$0.00	\$ 1,610.00	#DIV/0!
4600 - ThriftWorks! Retail Income	\$36,469.43	\$254,289.49	\$249,877.02	\$271,250.00	\$ (16,960.51)	94%
4610 - ThriftWorks! Recycling Income	\$364.00	\$3,962.00	\$4,368.00	\$4,440.00	\$ (478.00)	89%
	<u>\$145,648.90</u>	<u>\$952,285.19</u>	<u>\$852,484.85</u>	<u>\$918,854.00</u>	<u>\$ 33,431.19</u>	<u>104%</u>
Public Support						
4700 - Donations - Grants Awarded	\$2,372.11	\$37,172.11	\$889,679.95	\$35,500.00	\$ 1,672.11	105%
4710 - Donations - Undesignated	\$7,227.74	\$50,698.50	\$46,270.63	\$46,657.00	\$ 4,041.50	109%
4720 - Donations - Designated	\$14,325.00	\$166,510.00	\$218,023.00	\$354,458.00	\$ (187,948.00)	47%
4740 - Fundraising Events	\$3,927.26	\$45,699.73	\$28,120.40	\$15,496.00	\$ 30,203.73	295%
4750 - Endowment Funds Received	\$0.00	\$79,441.04	\$99,156.68	\$100,000.00	\$ (20,558.96)	79%
	<u>\$27,852.11</u>	<u>\$379,521.38</u>	<u>\$1,281,250.66</u>	<u>\$552,111.00</u>	<u>\$ (172,589.62)</u>	<u>69%</u>
Investment Revenue						
4800 - Interest Income - Savings	\$2,943.47	\$25,264.79	\$1,336.60	\$0.00	\$ 25,264.79	
4810 - Interest & Div Income - Short	\$44.87	\$23,441.55	\$17,211.79	\$0.00	\$ 23,441.55	
4830 - Realized Gain (Loss) - Short	\$0.00	(\$25,801.12)	(\$4,187.93)	\$0.00	\$ (25,801.12)	
4835 - Unrealized Gain(Loss) - Short	\$8,826.69	\$52,455.45	(\$79,654.44)	\$0.00	\$ 52,455.45	
4840 - Interest & Div Income - Long	\$521.03	\$2,969.57	\$2,135.72	\$0.00	\$ 2,969.57	
4860 - Realized Gain (Loss) - Long	\$0.00	\$609.84	(\$73.23)	\$0.00	\$ 609.84	
4865 - Unrealized Gain(Loss) - Long	\$2,026.85	\$9,737.98	(\$21,459.77)	\$0.00	\$ 9,737.98	
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	(\$1,409.74)	(\$9,831.63)	(\$6,593.33)	\$0.00	\$ (9,831.63)	
4898 - Endowment Fees	\$0.00	\$0.00	(\$97.29)	\$0.00	\$ -	
	<u>\$12,953.17</u>	<u>\$94,251.85</u>	<u>(\$111,220.62)</u>	<u>\$0.00</u>	<u>\$ 94,251.85</u>	
Miscellaneous Income						
4900 - Miscellaneous Income	(\$181.73)	\$752.53	\$13,157.47	\$5,831.00	\$ (5,078.47)	13%
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	
Total Support and Revenue	<u>\$740,028.78</u>	<u>\$5,100,112.70</u>	<u>\$4,923,077.37</u>	<u>\$4,998,019.00</u>	<u>\$ 102,093.70</u>	<u>102%</u>
Cost Of Sales						
5010 - Material Breakage	\$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>\$ -</u>	<u>#DIV/0!</u>
Gross Profit	<u>\$740,028.78</u>	<u>\$5,100,112.70</u>	<u>\$4,923,077.37</u>	<u>\$4,998,019.00</u>	<u>\$ 102,093.70</u>	<u>102%</u>

	Actual (July 2023)	YTD (Jan 2023 - July 2023)	YTD Last Year (Jan 2022 - July 2022)	Budget (Jan 2023 - July 2023)	Budget to Actual (Jan 2023 - July 2023)	Percentage of Budget
Expenditures						
Staff Wages & Related Costs						
6000 - Staff Wages	\$391,392.47	\$2,695,322.50	\$2,472,278.26	\$3,005,666.00	\$ (310,343.50)	90%
6005 - Staff PTO Accruals	(\$4,387.60)	(\$14,835.60)	(\$13,676.05)	\$0.00	\$ (14,835.60)	
6010 - Staff Payroll Taxes	\$28,333.44	\$194,894.13	\$177,770.34	\$215,595.00	\$ (20,700.87)	90%
6015 - Staff Unemployment Benefits	\$0.00	\$484.43	\$57.84	\$11,607.00	\$ (11,122.57)	4%
6020 - Staff Work Comp Insurance	\$10,178.26	\$71,919.62	\$73,831.86	\$75,500.00	\$ (3,580.38)	95%
6025 - Staff Health & Life Benefits	\$82,406.09	\$628,010.19	\$302,005.55	\$483,548.00	\$ 144,462.19	130%
6030 - Staff Health Reimbursement	(\$12,841.36)	(\$286,963.80)	(\$67,902.98)	(\$84,866.00)	\$ (202,097.80)	338%
6035 - Staff Dental Benefits	\$2,928.14	\$21,031.02	\$20,495.14	\$20,557.00	\$ 474.02	102%
6040 - Staff Dental Reimbursement	(\$1,838.14)	(\$13,407.34)	(\$14,025.44)	(\$13,533.00)	\$ 125.66	99%
6045 - Staff 401(k) Match & Fees	\$7,216.22	\$51,537.15	\$48,238.15	\$58,603.00	\$ (7,065.85)	88%
6050 - Other Staff Benefits	\$1,020.82	\$11,348.60	\$11,570.47	\$21,158.00	\$ (9,809.40)	54%
6070 - Staff Continued Education	\$600.00	\$7,802.68	\$15,001.43	\$14,000.00	\$ (6,197.32)	56%
6075 - Mileage Reimbursement	\$1,028.79	\$7,502.67	\$5,802.71	\$6,999.93	\$ 502.74	107%
6080 - Travel, Meals and Lodging	\$310.00	\$340.00	\$1,344.77	\$1,166.69	\$ (826.69)	29%
	\$506,347.13	\$3,374,986.25	\$3,032,792.05	\$3,816,001.62	\$ (441,015.37)	88%
Client Wages & Related Costs						
6100 - Client Wages	\$50,696.98	\$368,416.79	\$371,755.35	\$377,845.00	\$ (9,428.21)	98%
6105 - EE Client PTO Accruals	(\$24.28)	(\$293.77)	\$498.97	\$0.00	\$ (293.77)	
6110 - Client Payroll Taxes	\$3,878.25	\$28,183.82	\$28,439.45	\$27,116.00	\$ 1,067.82	104%
6120 - Client Work Comp Insurance	\$2,477.71	\$18,103.86	\$21,147.11	\$20,358.00	\$ (2,254.14)	89%
	\$57,028.66	\$414,410.70	\$421,840.88	\$425,319.00	\$ (10,908.30)	97%
Program & Office Supplies						
6200 - Program & Office Supplies	\$3,205.36	\$49,136.22	\$38,949.40	\$44,454.41	\$ 4,681.81	111%
Building & Equipment Costs						
6300 - Equipment Under \$1,000	\$10,094.30	\$23,232.52	\$6,398.86	\$12,308.31	\$ 10,924.21	189%
6310 - Equipment Maintenance	\$955.79	\$8,216.09	\$6,252.55	\$20,825.07	\$ (12,608.98)	39%
6920 - ROA Building Rent	\$3,211.71	\$22,481.97	\$22,481.97	\$22,487.50	\$ (5.53)	100%
6330 - Telephone	\$4,319.19	\$31,868.33	\$29,978.37	\$31,551.38	\$ 316.95	101%
6340 - Utilities	\$22,874.13	\$109,004.63	\$101,757.12	\$99,454.25	\$ 9,550.38	110%
6350 - Building Supplies	\$2,249.64	\$19,877.37	\$14,095.75	\$13,999.16	\$ 5,878.21	142%
6360 - Building & Ground Maintenance	\$2,421.67	\$24,985.30	\$13,039.70	\$54,687.57	\$ (29,702.27)	46%
6370 - Snow & Lawn Care	\$0.00	\$25,917.50	\$9,990.00	\$15,749.79	\$ 10,167.71	165%
6380 - General Insurance	\$5,660.45	\$38,780.73	\$36,721.73	\$40,191.55	\$ (1,410.82)	96%
6390 - Mortgage Interest	\$1,375.65	\$10,239.66	\$19,691.60	\$9,847.25	\$ 392.41	104%
	\$53,162.53	\$314,604.10	\$260,407.65	\$321,101.83	\$ (6,497.73)	98%
Advertising & Public Relations						
6400 - Public Relations	\$40.00	\$11,246.30	\$5,589.17	\$22,502.69	\$ (11,256.39)	50%
6410 - Fundraising Expenses	\$2,332.84	\$7,010.86	\$5,093.59	\$8,032.50	\$ (1,021.64)	87%
6420 - Personnel Advertising	\$816.96	\$4,996.25	\$6,785.19	\$7,000.00	\$ (2,003.75)	71%
6430 - Advertising	\$218.74	\$4,048.30	\$4,262.38	\$9,683.38	\$ (5,635.08)	42%
	\$3,408.54	\$27,301.71	\$21,730.33	\$47,218.57	\$ (19,916.86)	58%
Transportation Costs						
6500 - Contracted Transportation	\$11,805.77	\$89,865.96	\$93,579.80	\$97,416.69	\$ (7,550.73)	92%
6510 - Vehicle Fuel	\$10,448.28	\$69,998.56	\$83,161.82	\$87,500.14	\$ (17,501.58)	80%
6515 - Fuel Tax Credit Refund	(\$866.40)	(\$5,908.92)	(\$5,900.09)	(\$6,999.93)	\$ 1,091.01	84%
6520 - Vehicle Maintenance	\$9,779.77	\$72,588.41	\$77,673.57	\$69,999.93	\$ 2,588.48	104%
6530 - Vehicle Insurance	\$3,467.42	\$23,821.29	\$23,725.61	\$25,708.69	\$ (1,887.40)	93%
6540 - Vehicle Licenses	\$0.00	\$0.00	\$846.36	\$525.07	\$ (525.07)	0%
6550 - Vehicle Lease Expense	\$1,979.51	\$6,486.25	\$2,366.24	\$0.00	\$ 6,486.25	
6560 - Vehicle Lease Interest Expense	\$273.48	\$1,959.97	\$2,489.88	\$0.00	\$ 1,959.97	
	\$36,887.83	\$258,811.52	\$277,943.19	\$274,150.59	\$ (15,339.07)	94%

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Miscellaneous Expenses						
6800 - Professional Fees	\$10,392.40	\$101,444.80	\$162,322.39	\$118,778.31	\$ (17,333.51)	85%
6810 - Postage & Shipping	\$235.32	\$4,918.41	\$6,077.85	\$4,958.31	\$ (39.90)	99%
6820 - Dues & Licensing	\$8,610.00	\$10,740.00	\$12,758.16	\$13,076.70	\$ (2,336.70)	82%
6840 - Board Expenses	\$28.80	\$80.15	\$398.77	\$291.69	\$ (211.54)	27%
6850 - Subscriptions	\$27.13	\$234.80	\$287.80	\$407.75	\$ (172.95)	58%
6890 - Miscellaneous	\$1,589.81	\$13,415.03	\$10,891.57	\$7,000.00	\$ 6,415.03	192%
	<u>\$20,883.46</u>	<u>\$130,833.19</u>	<u>\$192,736.54</u>	<u>\$144,512.76</u>	<u>\$ (13,679.57)</u>	91%
Depreciation						
6900 - Depreciation	\$27,662.36	\$199,683.95	\$198,433.38	\$215,855.57	\$ (16,171.62)	93%
6910 - Amortization	\$171.37	\$1,199.59	\$1,900.43	\$0.00	\$ 1,199.59	
Total Functional Expenses	<u>\$708,757.24</u>	<u>\$4,770,967.23</u>	<u>\$4,446,733.85</u>	<u>\$5,288,614.35</u>	<u>\$ (517,647.12)</u>	90%
Change in Net Assets	<u>\$31,271.54</u>	<u>\$329,145.47</u>	<u>\$476,343.52</u>	<u>(\$290,595.35)</u>	<u>\$ 619,740.82</u>	213%
Less: Unusual Items						
Investment Revenue	(\$11,419.44)	(\$78,818.69)	\$105,866.60	\$0.00	\$ 78,818.69	
Designated Donations	(\$14,325.00)	(\$166,510.00)	(\$218,023.00)	(\$354,458.00)	\$ (187,948.00)	
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>\$19,852.10</u>	<u>\$4,375.74</u>	<u>(\$596,249.51)</u>	<u>(\$745,053.35)</u>	<u>\$ 490,052.55</u>	