

WACOSA
Statements of Activities
January 1, 2024 to July 30, 2024

	July 2024	Year to Date (Jan 2024 - July 2024)	Year to Date Budget	Budget to Actual	% of Budget	YTD - Last Year (Jan 2023 - July 2023)
Revenue and Support						
Program Support						
4000 - Medical Assistance Per Diem	\$610,615.50	\$4,157,019.21	\$4,069,457.00	\$87,562.21	102.15%	\$3,304,807.76
4100 - County Per Diem	\$673.23	\$6,733.16	\$4,837.00	\$1,896.16	139.20%	\$84,053.79
4200 - School Per Diem	\$1,202.76	\$8,604.36	\$3,340.00	\$5,264.36	257.62%	\$0.00
4300 - Private Pay Per Diem	\$30,382.48	\$208,906.12	\$202,174.00	\$6,732.12	103.33%	\$170,432.37
4400 - DEED State Grant Income	\$16,835.00	\$48,277.15	\$38,104.00	\$10,173.15	126.70%	\$41,267.67
4420 - Vocational Rehab Services	\$5,260.00	\$44,057.57	\$104,965.00	(\$60,907.43)	41.97%	\$72,740.16
Total - Program Support	\$664,968.97	\$4,473,597.57	\$4,422,877.00	\$50,720.57	101.15%	\$3,673,301.75
Vocational (Business) Revenues						
4500 - Community Crew Income	\$47,178.26	\$301,669.49	\$275,592.00	\$26,077.49	109.46%	\$281,374.06
4510 - Can Do! Crew Income	\$38.26	\$462.65	\$0.00	\$462.65	0.00%	\$420.72
4530 - Production Income	\$28,966.24	\$214,940.80	\$206,974.00	\$7,966.80	103.85%	\$188,732.93
4540 - Plastic Recycling Income	\$0.00	\$1,933.60	\$0.00	\$1,933.60	0.00%	\$3,889.75
4560 - Shred Income	\$29,325.40	\$212,304.48	\$210,530.00	\$1,774.48	100.84%	\$191,033.17
4580 - Shred Recycling Income	\$4,226.98	\$20,402.59	\$38,080.00	(\$17,677.41)	53.58%	\$28,973.07
4590 - Other Vocational Income	\$150.00	\$1,020.00	\$0.00	\$1,020.00	0.00%	\$1,610.00
4600 - ThriftWorks! Retail Income	\$37,378.89	\$291,075.55	\$288,095.00	\$2,980.55	101.03%	\$254,289.49
4610 - ThriftWorks! Recycling Income	\$756.00	\$4,172.00	\$3,904.00	\$268.00	106.86%	\$3,962.00
Total Vocational (Business Revenues)	\$148,020.03	\$1,047,981.16	\$1,023,175.00	\$24,806.16	102.42%	\$952,285.19
Public Support						
4700 - Donations - Grants Awarded	\$500.00	\$210,255.40	\$160,000.00	\$50,255.40	131.41%	\$37,172.11
4710 - Donations - Undesignated	\$13,306.24	\$44,083.14	\$54,494.00	(\$10,410.86)	80.90%	\$50,698.50
4720 - Donations - Designated	\$14,250.00	\$239,167.00	\$297,516.00	(\$58,349.00)	80.39%	\$166,510.00
4740 - Fundraising Events	\$8,149.20	\$30,957.20	\$43,827.00	(\$12,869.80)	70.63%	\$45,699.73
4750 - Endowment Funds Received	\$0.00	\$216,612.97	\$55,045.00	\$161,567.97	393.52%	\$79,441.04
Total - Public Support	\$36,205.44	\$741,075.71	\$610,882.00	\$130,193.71	121.31%	\$379,521.38
Investment Revenue						
4800 - Interest Income - Savings	\$7,833.33	\$42,865.17	\$10,304.00	\$32,561.17	416.01%	\$25,264.79
4805 - Interest Income - CD	\$0.00	\$28,941.44	\$663.00	\$28,278.44	4,365.22%	\$0.00
4810 - Interest & Div Income - Short	\$7,800.29	\$34,477.62	\$7,924.00	\$26,553.62	435.10%	\$23,441.55
4830 - Realized Gain (Loss) - Short	\$2,750.00	\$7,635.95	(\$4,919.00)	\$12,554.95	-155.23%	(\$25,801.12)
4835 - Unrealized Gain(Loss) - Short	\$16,445.08	\$23,123.80	\$19,746.00	\$3,377.80	117.11%	\$52,455.45
4840 - Interest & Div Income - Long	\$468.36	\$3,481.42	\$1,195.00	\$2,286.42	291.33%	\$2,969.57
4860 - Realized Gain (Loss) - Long	\$0.00	\$5,139.51	\$308.00	\$4,831.51	1,668.67%	\$609.84
4865 - Unrealized Gain(Loss) - Long	\$4,833.70	\$2,771.19	\$2,527.00	\$244.19	109.66%	\$9,737.98
4870 - Interest & Div Income - Endowment	\$0.00	\$8,894.08	\$1,885.00	\$7,009.08	471.83%	\$4,101.85
4880 - Realized Gain(Loss) - Endowment	\$0.00	(\$1,584.62)	(\$33.00)	(\$1,551.62)	4,801.88%	\$0.00
4885 - Unrealized Gain(Loss) - Endowment	\$0.00	\$18,526.83	\$4,645.00	\$13,881.83	398.86%	\$11,303.57
4895 - Investment Fees	(\$1,451.50)	(\$10,099.84)	(\$3,341.00)	(\$6,758.84)	302.30%	(\$9,831.63)
4898 - Endowment Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total - Investment Revenue	\$38,679.26	\$164,172.55	\$40,904.00	\$123,268.55	401.36%	\$94,251.85
Miscellaneous Income						
4900 - Miscellaneous Income	(\$1,788.99)	(\$2,465.11)	\$0.00	(\$2,465.11)	0.00%	\$752.53
4910 - Gain(Loss) Sale of Fixed Asset	\$8,924.00	\$9,424.00	\$0.00	\$9,424.00	0.00%	\$0.00
Total - Miscellaneous Income	\$7,135.01	\$6,958.89	\$0.00	\$6,958.89	0.00%	\$752.53
Gross Profit	\$895,008.71	\$6,433,785.88	\$6,097,838.00	\$335,947.88	105.51%	\$5,100,112.70

Program Revenue is over budget by approximately \$51,000 and over the previous year by \$800,000 . Reason for the overage is rate increase for transportation, along with increases in rates and attendance. As you can see, there was a switch in funding where Stearns County has moved and will continue to move county services onto waiver services or private pay. Vocational Services is under budget and they is due to when the steps are completed and successful placement of the client.

Vocational Revenue is over budget by approximately \$25,000 and over previous year by approximately \$96,000. Community Crew is over due to increase in rates. Production is over budget due to work that started coming in as expected. Shred is slightly over budget due to price increases and new structuring of our on-site bin collection fees. We are currently looking at another rate adjustment at the beginning 2025. Thriftworks is slightly over budget due to increase in price points and reduced coupons from 50% off to 25% off.

Public Support is over budget by approximately \$130,000 and over previous year by approximatley \$362,000. The reason over the overage is due to 5310 Grant; Designated Donations; and Endowment Fund.

Investment Revenue was over prior years revenue by approximately \$70,000.

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	July 2024	Year to Date (Jan 2024 - July 2024)	Year to Date Budget	Budget to Actual	% of Budget	YTD - Last Year (Jan 2023 - July 2023)
Expenditures						
Staff Wages & Related Costs						
6000 - Staff Wages	\$411,290.51	\$2,741,348.91	\$3,069,296.45	(\$327,947.54)	89.32%	\$2,695,322.50
6005 - Staff PTO Accruals	(\$1,334.92)	(\$2,305.43)	\$62,959.12	(\$65,264.55)	-3.66%	(\$14,835.60)
6007 - Staff Sick & Safe Pay Accruals	\$5,863.56	\$57,381.49	\$0.00	\$57,381.49	0.00%	\$0.00
6010 - Staff Payroll Taxes	\$29,847.10	\$198,332.95	\$224,897.00	(\$26,564.05)	88.19%	\$194,894.13
6015 - Staff Unemployment Benefits	\$0.00	\$3,811.94	\$11,413.00	(\$7,601.06)	33.40%	\$484.43
6020 - Staff Work Comp Insurance	\$8,198.91	\$55,641.39	\$75,900.00	(\$20,258.61)	73.31%	\$71,919.62
6025 - Staff Health & Life Benefits	\$60,068.61	\$468,522.28	\$549,823.00	(\$81,300.72)	85.21%	\$628,010.19
6030 - Staff Health Reimbursement	(\$11,746.40)	(\$84,907.60)	(\$100,241.00)	\$15,333.40	84.70%	(\$286,963.80)
6035 - Staff Dental Benefits	\$2,519.56	\$19,583.26	\$26,045.00	(\$6,461.74)	75.19%	\$21,031.02
6040 - Staff Dental Reimbursement	(\$1,640.74)	(\$11,697.17)	(\$18,351.00)	\$6,653.83	63.74%	(\$13,407.34)
6045 - Staff 401(k) Match & Fees	\$7,381.50	\$52,440.74	\$59,855.00	(\$7,414.26)	87.61%	\$51,537.15
6050 - Other Staff Benefits	\$1,194.33	\$10,259.80	\$16,653.00	(\$6,393.20)	61.61%	\$11,348.60
6070 - Staff Continued Education	\$1,707.00	\$12,235.30	\$24,383.31	(\$12,148.01)	50.18%	\$7,802.68
6075 - Mileage Reimbursement	\$992.38	\$5,624.53	\$8,750.14	(\$3,125.61)	64.28%	\$7,502.67
6080 - Travel, Meals and Lodging	\$300.00	\$380.23	\$1,166.69	(\$786.46)	32.59%	\$340.00
Total - Staff Wages & Related Costs	\$514,641.40	\$3,526,652.62	\$4,012,549.71	(\$485,897.09)	87.89%	\$3,374,986.25
Client Wages & Related Costs						
6100 - Client Wages	\$49,652.93	\$370,162.00	\$385,281.00	(\$15,119.00)	96.08%	\$368,416.79
6105 - EE Client PTO Accruals	\$9.11	\$417.36	\$0.00	\$417.36	0.00%	(\$293.77)
6107 - EE Client Sick & Safe Pay Accruals	\$2,383.53	\$17,244.34	\$0.00	\$17,244.34	0.00%	\$0.00
6110 - Client Payroll Taxes	\$3,798.54	\$28,317.04	\$27,631.00	\$686.04	102.48%	\$28,183.82
6120 - Client Work Comp Insurance	\$1,991.35	\$15,135.89	\$20,803.00	(\$5,667.11)	72.76%	\$18,103.86
Total - Client Wages & Related Costs	\$57,835.46	\$431,276.63	\$433,715.00	(\$2,438.37)	99.44%	\$414,410.70
Program & Office Supplies						
6200 - Program & Office Supplies	\$9,749.00	\$46,806.11	\$51,354.94	(\$4,548.83)	91.14%	\$49,136.22
Total - Program & Office Supplies	\$9,749.00	\$46,806.11	\$51,354.94	(\$4,548.83)	91.14%	\$49,136.22
Building & Equipment Costs						
6300 - Equipment Under \$1,000	\$730.44	\$45,453.36	\$9,260.97	\$36,192.39	490.81%	\$23,232.52
6310 - Equipment Maintenance	\$1,248.96	\$6,459.38	\$21,131.13	(\$14,671.75)	30.57%	\$8,216.09
6330 - Telephone	\$4,793.05	\$32,426.55	\$34,080.11	(\$1,653.56)	95.15%	\$31,868.33
6340 - Utilities	\$17,183.36	\$100,597.33	\$118,697.44	(\$18,100.11)	84.75%	\$109,004.63
6350 - Building Supplies	\$2,002.86	\$17,020.16	\$18,535.03	(\$1,514.87)	91.83%	\$19,877.37
6360 - Building & Ground Maintenance	\$1,769.80	\$12,517.60	\$46,165.04	(\$33,647.44)	27.11%	\$24,985.30
6370 - Snow & Lawn Care	\$0.00	\$13,992.08	\$37,825.40	(\$23,833.32)	36.99%	\$25,917.50
6380 - General Insurance	\$5,517.00	\$35,826.87	\$41,546.01	(\$5,719.14)	86.23%	\$38,780.73
6390 - Mortgage Interest	\$1,074.27	\$8,171.41	\$11,725.26	(\$3,553.85)	69.69%	\$10,239.66
6920 - ROU Lease Cost	\$3,211.71	\$22,481.97	\$21,768.09	\$713.88	103.28%	\$22,481.97
Total - Building & Equipment Costs	\$37,531.45	\$294,946.71	\$360,734.48	(\$65,787.77)	81.76%	\$314,604.10
Advertising & Public Relations						
6400 - Public Relations	\$149.01	\$10,437.73	\$14,421.87	(\$3,984.14)	72.37%	\$11,246.30
6410 - Fundraising Expenses	\$130.36	\$2,223.25	\$3,809.50	(\$1,586.25)	58.36%	\$7,010.86
6420 - Personnel Advertising	\$117.77	\$3,984.73	\$7,885.46	(\$3,900.73)	50.53%	\$4,996.25
6430 - Advertising	\$92.34	\$3,679.53	\$5,824.28	(\$2,144.75)	63.18%	\$4,048.30
Total - Advertising & Public Relations	\$489.48	\$20,325.24	\$31,941.11	(\$11,615.87)	63.63%	\$27,301.71

Staff Wages and Related Costs are under budget by approximately \$486,000 and higher than previous years by approximately \$152,000. The reason for being under budget was due to open positions and under for expected health insurance claims. The reason for the increase over previous year is due to wages increases to stay competitive with other Organizations.

Client Wages and Related Costs are under budget by \$2,500 and over compared to the previous year by approximately \$17,000.

Program and Office Supplies are under budget for the year and less than last year.

Building and Equipment Costs were under budget by approximately \$66,000 and under to previous year by approximately \$20,000. The one area that we are over budget was the Equipment under \$1,000. We have been replacing old office equipment that at the end of their useful life.

Advertising and Public Relations is under budget by approximately \$12,000 for the year and lower to the previous year. Marketing will pick up as more events start happening.

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	July 2024	Year to Date (Jan 2024 - July 2024)	Year to Date Budget	Budget to Actual	% of Budget	YTD - Last Year (Jan 2023 - July 2023)
Transportation Costs						
6500 - Contracted Transportation	\$15,613.67	\$107,041.15	\$98,249.90	\$8,791.25	108.95%	\$89,865.96
6510 - Vehicle Fuel	\$10,431.05	\$65,918.12	\$72,899.34	(\$6,981.22)	90.42%	\$69,998.56
6515 - Fuel Tax Credit Refund	(\$887.21)	(\$6,112.41)	(\$6,332.97)	\$220.56	96.52%	(\$5,908.92)
6520 - Vehicle Maintenance	\$13,495.94	\$75,318.34	\$73,354.43	\$1,963.91	102.68%	\$72,588.41
6530 - Vehicle Insurance	\$4,044.78	\$21,775.64	\$25,629.72	(\$3,854.08)	84.96%	\$23,821.29
6540 - Vehicle Licenses	\$58.23	\$873.65	\$0.00	\$873.65	0.00%	\$0.00
6550 - Vehicle Lease Expense	\$0.00	\$16,465.02	\$2,342.09	\$14,122.93	703.01%	\$6,486.25
6560 - Vehicle Lease Interest Expense	\$0.00	\$175.80	\$525.92	(\$350.12)	33.43%	\$1,959.97
6930 - ROU Lease Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total - Transportation Costs	\$42,756.46	\$281,455.31	\$266,668.43	\$14,786.88	105.55%	\$258,811.52
Miscellaneous Expense						
6800 - Professional Fees	\$25,815.21	\$177,871.11	\$155,352.37	\$22,518.74	114.50%	\$101,444.80
6810 - Postage & Shipping	\$764.51	\$4,749.13	\$5,702.55	(\$953.42)	83.28%	\$4,918.41
6820 - Dues & Licensing	\$7,585.20	\$9,533.20	\$13,182.93	(\$3,649.73)	72.31%	\$10,740.00
6840 - Board Expenses	\$0.00	\$315.57	\$217.58	\$97.99	145.04%	\$80.15
6850 - Subscriptions	\$27.34	\$241.73	\$315.00	(\$73.27)	76.74%	\$234.80
6890 - Miscellaneous	\$2,202.40	\$13,757.77	\$10,211.56	\$3,546.21	134.73%	\$13,415.03
Total - Miscellaneous Expense	\$36,394.66	\$206,468.51	\$184,981.99	\$21,486.52	111.62%	\$130,833.19
Depreciation						
6900 - Depreciation	\$25,349.31	\$189,498.21	\$222,768.63	(\$33,270.42)	85.07%	\$199,683.95
6910 - Amortization	\$171.37	\$1,199.59	\$1,299.69	(\$100.10)	92.30%	\$1,199.59
Total - Depreciation	\$25,520.68	\$190,697.80	\$224,068.32	(\$33,370.52)	85.11%	\$200,883.54
Total Functional Expenses	\$724,918.59	\$4,998,628.93	\$5,566,013.98	(\$567,385.05)	89.81%	\$4,770,967.23
Change in Net Assets	\$170,090.12	\$1,435,156.95	\$531,824.02	\$903,332.93		\$329,145.47
Less: Unusual Items						
Investment Revenue	(\$30,845.93)	(\$92,365.94)	(\$29,937.00)			(\$68,987.06)
Designated Donations	\$14,250.00	\$239,167.00	\$297,516.00			\$166,510.00
Endowment	\$0.00	\$216,612.97	\$55,045.00			\$79,441.04
Change in Net Assets less Unusal Items	\$186,686.05	\$1,071,742.92	\$209,200.02			\$152,181.49

Transportation is over budget by approximately \$15,000. The reason for being over is due to contracted transportation being higher and buying out the lease vehicles. Vehicle maintenance is as expected as of this point in time. Current year is comparable to previous year with the exception of vehicle lease expense.

Miscellaneous Expenses, we were over budget for Professional fees by approximately \$22,000. The reason for being over was due to audit services for the 401(K) and the Financial Statement Audit.