

WACOSA  
Statements of Activities  
January 1, 2024 to December 31, 2024

	December 2024	Year to Date (Jan 2024 - Dec 2024)	Year to Date Budget	Budget to Actual Difference	% of Budget	YTD - Last Year (Jan 2023 - Dec 2023 )
<b>Revenue and Support</b>						
<b>Program Support</b>						
4000 - Medical Assistance Per Diem	\$522,966.83	\$7,203,471.44	\$6,865,479.00	\$337,992.44	104.92%	\$6,046,647.31
4100 - County Per Diem	\$352.08	\$9,536.23	\$8,160.00	\$1,376.23	116.87%	\$142,513.83
4200 - School Per Diem	\$0.00	\$10,254.30	\$5,635.00	\$4,619.30	181.98%	\$5,126.32
4300 - Private Pay Per Diem	\$22,066.25	\$346,812.93	\$341,084.00	\$5,728.93	101.68%	\$303,806.83
4400 - DEED State Grant Income	\$20,878.40	\$81,571.36	\$74,999.00	\$6,572.36	108.76%	\$68,371.34
4420 - Vocational Rehab Services	\$5,616.00	\$60,078.67	\$177,084.00	(\$117,005.33)	33.93%	\$118,330.45
<b>Total - Program Support</b>	<b>\$571,879.56</b>	<b>\$7,711,724.93</b>	<b>\$7,472,441.00</b>	<b>\$239,283.93</b>	<b>103.20%</b>	<b>\$6,684,796.08</b>
<b>Vocational (Business) Revenues</b>						
4500 - Community Crew Income	\$32,260.77	\$514,480.70	\$464,945.00	\$49,535.70	110.65%	\$478,223.28
4510 - Can Do! Crew Income	\$188.55	\$973.39	\$0.00	\$973.39	0.00%	\$823.91
4530 - Production Income	\$44,832.71	\$400,874.33	\$349,179.00	\$51,695.33	114.80%	\$332,496.78
4540 - Plastic Recycling Income	\$148.81	\$3,600.26	\$0.00	\$3,600.26	0.00%	\$3,903.10
4560 - Shred Income	\$22,736.97	\$349,687.62	\$355,179.00	(\$5,491.38)	98.45%	\$322,239.25
4580 - Shred Recycling Income	\$6,619.48	\$40,882.89	\$64,244.00	(\$23,361.11)	63.64%	\$51,470.87
4590 - Other Vocational Income	\$120.00	\$1,710.00	\$0.00	\$1,710.00	0.00%	\$2,360.00
4600 - ThriftWorks! Retail Income	\$33,263.03	\$484,021.98	\$484,960.00	(\$938.02)	99.81%	\$479,971.31
4610 - ThriftWorks! Recycling Income	\$476.00	\$7,028.00	\$6,573.00	\$455.00	106.92%	\$6,349.00
<b>Total Vocational (Business Revenues)</b>	<b>\$140,666.32</b>	<b>\$1,803,259.17</b>	<b>\$1,725,080.00</b>	<b>\$78,179.17</b>	<b>104.53%</b>	<b>\$1,677,837.50</b>
<b>Public Support</b>						
4700 - Donations - Grants Awarded	\$0.00	\$248,921.12	\$222,000.00	\$26,921.12	112.13%	\$49,994.91
4710 - Donations - Undesignated	\$27,891.93	\$105,329.77	\$130,000.00	(\$24,670.23)	81.02%	\$120,947.54
4720 - Donations - Designated	(\$4,000.00)	\$266,383.32	\$300,000.00	(\$33,616.68)	88.79%	\$167,500.00
4730 - Donations - In Kind	\$501,061.41	\$501,061.41	\$474,961.00	\$26,100.41	105.50%	\$528,686.33
4740 - Fundraising Events	\$5,000.00	\$53,898.45	\$60,000.00	(\$6,101.55)	89.83%	\$62,562.91
4750 - Endowment Funds Received	\$5,000.00	\$221,612.97	\$115,000.00	\$106,612.97	192.71%	\$165,966.04
<b>Total - Public Support</b>	<b>\$534,953.34</b>	<b>\$1,397,207.04</b>	<b>\$1,301,961.00</b>	<b>\$95,246.04</b>	<b>107.32%</b>	<b>\$1,095,657.73</b>
<b>Investment Revenue</b>						
4800 - Interest Income - Savings	\$7,549.02	\$80,554.70	\$17,376.00	\$63,178.70	463.60%	\$52,145.67
4805 - Interest Income - CD	\$0.00	\$42,773.04	\$1,119.00	\$41,654.04	3,822.43%	\$3,342.46
4810 - Interest & Div Income - Short	\$13,586.46	\$67,307.27	\$13,369.00	\$53,938.27	503.46%	\$40,087.12
4830 - Realized Gain (Loss) - Short	\$3,500.00	\$14,462.12	(\$8,299.00)	\$22,761.12	-174.26%	(\$24,897.02)
4835 - Unrealized Gain(Loss) - Short	(\$1,553.99)	\$33,303.64	\$33,313.00	(\$9.36)	99.97%	\$99,892.88
4840 - Interest & Div Income - Long	\$1,821.69	\$7,435.21	\$2,015.00	\$5,420.21	368.99%	\$6,040.84
4860 - Realized Gain (Loss) - Long	\$0.00	\$5,924.12	\$519.00	\$5,405.12	1,141.45%	\$1,547.78
4865 - Unrealized Gain(Loss) - Long	(\$6,684.26)	\$207.55	\$4,263.00	(\$4,055.45)	4.87%	\$12,776.80
4870 - Interest & Div Income - Endowment	\$7,191.90	\$22,018.65	\$3,181.00	\$18,837.65	692.19%	\$9,528.58
4880 - Realized Gain(Loss) - Endowment	\$2,448.84	\$1,056.91	(\$55.00)	\$1,111.91	-1,921.65%	(\$173.42)
4885 - Unrealized Gain(Loss) - Endowment	(\$15,042.93)	\$28,636.48	\$7,836.00	\$20,800.48	365.45%	\$23,509.71
4895 - Investment Fees	(\$1,474.94)	(\$17,460.78)	(\$5,637.00)	(\$11,823.78)	309.75%	(\$16,911.71)
4898 - Endowment Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<b>Total - Investment Revenue</b>	<b>\$11,341.79</b>	<b>\$286,218.91</b>	<b>\$69,000.00</b>	<b>\$217,218.91</b>	<b>414.81%</b>	<b>\$206,889.69</b>
<b>Miscellaneous Income</b>						
4900 - Miscellaneous Income	(\$1,081.93)	\$478.80	\$0.00	\$478.80	0.00%	\$2,646.65
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$9,424.00	\$0.00	\$9,424.00	0.00%	(\$597.00)
<b>Total - Miscellaneous Income</b>	<b>(\$1,081.93)</b>	<b>\$9,902.80</b>	<b>\$0.00</b>	<b>\$9,902.80</b>	<b>0.00%</b>	<b>\$2,049.65</b>
<b>Gross Profit</b>	<b>\$1,257,759.08</b>	<b>\$11,208,312.85</b>	<b>\$10,568,482.00</b>	<b>\$639,830.85</b>	<b>106.05%</b>	<b>\$9,667,230.65</b>

Program Revenue is over budget by approximately \$239,000 and over the previous year by \$1,026,900 .

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 service to waiver services or private pay. Vocational Services is under budget and that is due to when the steps are completed and successful placement of the client.

Vocational Revenue is over budget by approximately \$78,000 and over previous year by approximately \$125,000.

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 under budget. But over compared to prior year 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.

Public Support is over budget by approximately \$95,000 and over previous year by approximatley \$300,000. The reason over the overage is due to 5310 Grant; Designated Donations; and Endowment Fund.

Investment Revenue was over budget by approximately \$217,000 and over prior years revenue by approximately \$80,000.

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<b>Expenditures</b>							
<b>Staff Wages &amp; Related Costs</b>							
6000 - Staff Wages	\$481,505.78	\$4,842,549.41	\$5,369,464.84	(\$526,915.43)	90.19%	\$4,764,094.44	Staff Wages and Related Costs are under budget by approximately \$851,000 and higher than previous years by approximately \$147,000. The reason for being under budget was due to open positions and under for expected health insurance claims. In 2024 we went from self funded health insurance to fully insured. The reason for the increase in wages over previous year is due to wage increases to stay competitive with other Organizations.
6005 - Staff PTO Accruals	\$1,341.80	\$12,552.96	\$107,929.00	(\$95,376.04)	11.63%	\$923.93	
6007 - Staff Sick & Safe Pay Accruals	(\$3,476.54)	\$58,834.56	\$0.00	\$58,834.56	0.00%	\$0.00	
6010 - Staff Payroll Taxes	\$35,164.18	\$351,026.80	\$393,094.00	(\$42,067.20)	89.30%	\$344,724.91	
6015 - Staff Unemployment Benefits	\$1,731.32	\$10,019.03	\$20,000.00	(\$9,980.97)	50.10%	\$5,835.58	
6020 - Staff Work Comp Insurance	\$6,054.02	\$94,128.07	\$130,000.00	(\$35,871.93)	72.41%	\$127,017.56	
6025 - Staff Health & Life Benefits	\$65,441.89	\$784,026.06	\$961,869.00	(\$177,842.94)	81.51%	\$1,043,444.18	
6030 - Staff Health Reimbursement	(\$11,063.97)	(\$137,743.88)	(\$175,360.00)	\$37,616.12	78.55%	(\$425,447.77)	
6035 - Staff Dental Benefits	\$2,938.56	\$32,673.30	\$45,567.00	(\$12,893.70)	71.70%	\$35,495.01	
6040 - Staff Dental Reimbursement	(\$1,746.22)	(\$20,108.17)	(\$32,110.00)	\$12,001.83	62.62%	(\$23,014.52)	
6045 - Staff 401(k) Match & Fees	\$8,825.15	\$88,707.94	\$104,705.00	(\$15,997.06)	84.72%	\$90,877.48	
6050 - Other Staff Benefits	\$1,312.73	\$18,587.77	\$29,153.00	(\$10,565.23)	63.76%	\$21,884.19	
6070 - Staff Continued Education	\$735.00	\$15,735.50	\$41,799.96	(\$26,064.46)	37.64%	\$15,310.59	
6075 - Mileage Reimbursement	\$921.17	\$9,571.29	\$15,000.24	(\$5,428.95)	63.81%	\$12,113.31	
6080 - Travel, Meals and Lodging	\$0.00	\$791.50	\$2,000.01	(\$1,208.51)	39.57%	\$751.78	
<b>Total - Staff Wages &amp; Related Costs</b>	<b>\$589,684.87</b>	<b>\$6,161,352.14</b>	<b>\$7,013,112.05</b>	<b>(\$851,759.91)</b>	<b>87.85%</b>	<b>\$6,014,010.67</b>	
<b>Client Wages &amp; Related Costs</b>							
6100 - Client Wages	\$50,626.52	\$647,359.99	\$650,000.00	(\$2,640.01)	99.59%	\$616,507.32	Client Wages and Related Costs are over budget by \$8,200 and over compared to the previous year by approximately \$47,000. This is due to more crews with increase rate, more production jobs and increase in wages.
6105 - EE Client PTO Accruals	\$17.25	\$584.45	\$0.00	\$584.45	0.00%	(\$992.82)	
6107 - EE Client Sick & Safe Pay Accruals	(\$929.85)	\$15,417.63	\$0.00	\$15,417.63	0.00%	\$0.00	
6110 - Client Payroll Taxes	\$3,872.86	\$49,522.56	\$46,605.00	\$2,917.56	106.26%	\$47,162.88	
6120 - Client Work Comp Insurance	\$2,292.04	\$26,963.87	\$34,992.00	(\$8,028.13)	77.06%	\$30,037.86	
<b>Total - Client Wages &amp; Related Costs</b>	<b>\$55,878.82</b>	<b>\$739,848.50</b>	<b>\$731,597.00</b>	<b>\$8,251.50</b>	<b>101.13%</b>	<b>\$692,715.24</b>	
<b>Program &amp; Office Supplies</b>							
6200 - Program & Office Supplies	\$7,115.71	\$78,816.25	\$96,666.79	(\$17,850.54)	81.53%	\$92,490.21	Program and Office Supplies are under budget for the year and less than last year.
<b>Total - Program &amp; Office Supplies</b>	<b>\$7,115.71</b>	<b>\$78,816.25</b>	<b>\$96,666.79</b>	<b>(\$17,850.54)</b>	<b>81.53%</b>	<b>\$92,490.21</b>	
<b>Building &amp; Equipment Costs</b>							
6300 - Equipment Under \$1,000	\$4,220.73	\$60,896.09	\$26,200.03	\$34,696.06	232.43%	\$65,726.74	Building and Equipment Costs were under budget by approximatley \$61,000 and under to previous year by approximately \$13,000. 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.
6310 - Equipment Maintenance	\$614.99	\$10,516.85	\$35,675.91	(\$25,159.06)	29.48%	\$13,864.88	
6330 - Telephone	\$4,970.20	\$56,388.86	\$59,196.77	(\$2,807.91)	95.26%	\$55,354.75	
6340 - Utilities	\$16,171.53	\$178,556.69	\$193,426.12	(\$14,869.43)	92.31%	\$177,630.95	
6350 - Building Supplies	\$2,633.30	\$31,588.94	\$35,000.07	(\$3,411.13)	90.25%	\$37,534.81	
6360 - Building & Ground Maintenance	\$2,156.75	\$30,556.50	\$64,334.44	(\$33,777.94)	47.50%	\$35,179.10	
6370 - Snow & Lawn Care	\$2,895.00	\$16,887.08	\$39,999.99	(\$23,112.91)	42.22%	\$27,407.50	
6380 - General Insurance	\$16,506.61	\$82,998.99	\$71,354.89	\$11,644.10	116.32%	\$66,605.47	
6390 - Mortgage Interest	\$711.95	\$13,023.84	\$19,000.01	(\$5,976.17)	68.55%	\$16,592.69	
6920 - ROU Lease Cost	\$3,211.71	\$39,516.72	\$38,268.82	\$1,247.90	103.26%	\$38,540.52	
<b>Total - Building &amp; Equipment Costs</b>	<b>\$54,092.77</b>	<b>\$520,930.56</b>	<b>\$582,457.05</b>	<b>(\$61,526.49)</b>	<b>89.44%</b>	<b>\$534,437.41</b>	
<b>Advertising &amp; Public Relations</b>							
6400 - Public Relations	\$5,004.97	\$21,599.38	\$29,698.19	(\$8,098.81)	72.73%	\$23,745.17	Advertising and Public Relations is under budget by approximately \$3,600 for the year and slightly higher than the previous year. The areas that are over budget are fundraising expenses. The reason for the overage is due to silent auctions items that were donated. The offset is in the In-kind donations.
6410 - Fundraising Expenses	\$19,434.57	\$31,572.02	\$15,891.90	\$15,680.12	198.67%	\$29,246.89	
6415 - In-Kind Donation (Offset)	\$484,021.97	\$484,021.97	\$474,961.00	\$9,060.97	101.91%	\$479,971.00	
6420 - Personnel Advertising	\$1,040.57	\$5,968.89	\$12,000.25	(\$6,031.36)	49.74%	\$7,603.50	
6430 - Advertising	\$6,199.40	\$11,863.45	\$18,800.00	(\$6,936.55)	63.10%	\$13,067.36	
<b>Total - Advertising &amp; Public Relations</b>	<b>\$515,701.48</b>	<b>\$555,025.71</b>	<b>\$551,351.34</b>	<b>\$3,674.37</b>	<b>100.67%</b>	<b>\$553,633.92</b>	

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<b>Transportation Costs</b>						
6500 - Contracted Transportation	\$12,767.78	\$181,431.14	\$173,995.89	\$7,435.25	104.27%	\$159,148.35
6510 - Vehicle Fuel	\$6,904.63	\$111,054.59	\$127,926.96	(\$16,872.37)	86.81%	\$122,836.64
6515 - Fuel Tax Credit Refund	(\$702.53)	(\$10,382.57)	(\$10,999.98)	\$617.41	94.39%	(\$10,263.45)
6520 - Vehicle Maintenance	\$8,875.41	\$115,065.93	\$119,999.98	(\$4,934.05)	95.89%	\$118,807.73
6530 - Vehicle Insurance	\$10,472.22	\$50,568.96	\$44,282.97	\$6,285.99	114.20%	\$41,158.39
6540 - Vehicle Licenses	\$0.00	\$897.14	\$0.00	\$897.14	0.00%	\$0.00
6550 - Vehicle Lease Expense	\$0.00	\$16,465.02	\$7,265.11	\$9,199.91	226.63%	\$20,120.38
6560 - Vehicle Lease Interest Expense	\$0.00	\$175.80	\$727.07	(\$551.27)	24.18%	\$2,619.57
6930 - ROU Lease Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
<b>Total - Transportation Costs</b>	<b>\$38,317.51</b>	<b>\$465,276.01</b>	<b>\$463,198.00</b>	<b>\$2,078.01</b>	<b>100.45%</b>	<b>\$454,427.61</b>
<b>Miscellaneous Expense</b>						
6800 - Professional Fees	\$17,242.55	\$256,625.88	\$257,373.06	(\$747.18)	99.71%	\$168,064.12
6810 - Postage & Shipping	\$1,000.00	\$8,630.60	\$8,499.99	\$130.61	101.54%	\$7,331.20
6820 - Dues & Licensing	\$795.00	\$21,485.21	\$23,983.99	(\$2,498.78)	89.58%	\$19,539.50
6840 - Board Expenses	\$497.00	\$1,253.13	\$1,000.00	\$253.13	125.31%	\$368.37
6850 - Subscriptions	\$176.13	\$523.43	\$700.00	(\$176.57)	74.78%	\$521.78
6890 - Miscellaneous	\$1,978.14	\$22,896.89	\$18,000.04	\$4,896.85	127.20%	\$19,383.68
<b>Total - Miscellaneous Expense</b>	<b>\$21,688.82</b>	<b>\$311,415.14</b>	<b>\$309,557.08</b>	<b>\$1,858.06</b>	<b>100.60%</b>	<b>\$215,208.65</b>
<b>Depreciation</b>						
6900 - Depreciation	\$27,007.10	\$317,816.65	\$381,889.08	(\$64,072.43)	83.22%	\$319,832.79
6910 - Amortization	\$171.37	\$2,056.44	\$2,228.04	(\$171.60)	92.30%	\$2,056.44
<b>Total - Depreciation</b>	<b>\$27,178.47</b>	<b>\$319,873.09</b>	<b>\$384,117.12</b>	<b>(\$64,244.03)</b>	<b>83.27%</b>	<b>\$321,889.23</b>
<b>Total Functional Expenses</b>	<b>\$1,309,658.45</b>	<b>\$9,152,537.40</b>	<b>\$10,132,056.43</b>	<b>(\$979,519.03)</b>	<b>90.33%</b>	<b>\$8,878,812.94</b>
<b>Change in Net Assets</b>	<b>(\$51,899.37)</b>	<b>\$2,055,775.45</b>	<b>\$436,425.57</b>	<b>\$1,619,349.88</b>		<b>\$788,417.71</b>
<b>Less: Unusual Items</b>						
Investment Revenue	\$11,341.79	\$286,218.91	\$69,000.00			\$206,889.69
Designated Donations	(\$4,000.00)	\$266,383.32	\$300,000.00			\$167,500.00
Endowment	\$5,000.00	\$221,612.97	\$115,000.00			\$165,966.04
Depreciation Expense (add back)	\$27,178.47	\$319,873.09	\$384,117.12			\$321,889.23
<b>Change in Net Assets less Unusal Items</b>	<b>(\$37,062.69)</b>	<b>\$1,601,433.34</b>	<b>\$336,542.69</b>			<b>\$569,951.21</b>

Transportation is as expected. Fuel is under budget due to fuel prices.

Miscellaneous Expenses, we as expected for the year. We are over previous years by approximatley \$96,000. The difference is due to higher professional fees for audit services and also upgrading our servers.