

WACOSA
Statements of Activities
January 1, 2025 to June 30, 2025

	June 2025	Year to Date (Jan 2025 - June 2025)	Year to Date Budget	Budget to Actual Difference	% of Budget	YTD - Last Year (Jan 2024 - June 2024)
Revenue and Support						
Program Support						
4000 - Medical Assistance Per Diem	\$597,179.52	\$3,762,252.88	\$3,769,020.00	(\$6,767.12)	99.82%	\$3,546,403.71
4100 - County Per Diem	\$673.93	\$2,988.58	\$5,684.00	(\$2,695.42)	52.58%	\$6,059.93
4200 - School Per Diem	\$868.66	\$2,112.54	\$5,537.00	(\$3,424.46)	38.15%	\$7,401.60
4300 - Private Pay Per Diem	\$33,210.48	\$187,775.90	\$178,854.00	\$8,921.90	104.99%	\$178,523.64
4400 - DEED State Grant Income	\$24,552.60	\$57,668.27	\$28,000.00	\$29,668.27	205.96%	\$31,442.15
4420 - Vocational Rehab Services	\$4,504.80	\$8,893.00	\$39,696.00	(\$30,803.00)	22.40%	\$38,797.57
Total - Program Support	\$660,989.99	\$4,021,691.17	\$4,026,791.00	(\$5,099.83)	99.87%	\$3,808,628.60
Vocational (Business) Revenues						
4500 - Community Crew Income	\$47,534.55	\$287,790.71	\$256,841.00	\$30,949.71	112.05%	\$254,491.23
4510 - Can Do! Crew Income	\$40.00	\$326.49	\$0.00	\$326.49	0.00%	\$424.39
4530 - Production Income	\$43,078.86	\$263,192.24	\$193,961.00	\$69,231.24	135.69%	\$185,974.56
4540 - Plastic Recycling Income	\$0.00	\$1,452.54	\$0.00	\$1,452.54	0.00%	\$1,933.60
4560 - Shred Income	\$36,003.36	\$195,006.43	\$191,400.00	\$3,606.43	101.88%	\$182,979.08
4580 - Shred Recycling Income	\$4,480.59	\$12,962.55	\$22,926.00	(\$9,963.45)	56.54%	\$16,175.61
4590 - Other Vocational Income	\$160.00	\$860.00	\$0.00	\$860.00	0.00%	\$870.00
4600 - ThriftWorks! Retail Income	\$41,386.92	\$243,197.05	\$258,182.00	(\$14,984.95)	94.20%	\$253,696.66
4610 - ThriftWorks! Recycling Income	\$793.84	\$4,013.84	\$3,424.00	\$589.84	117.23%	\$3,416.00
Total Vocational (Business Revenues)	\$173,478.12	\$1,008,801.85	\$926,734.00	\$82,067.85	108.86%	\$899,961.13
Public Support						
4700 - Donations - Grants Awarded	\$0.00	\$11,000.00	\$142,241.00	(\$131,241.00)	7.73%	\$209,755.40
4710 - Donations - Undesignated	\$15,503.31	\$38,604.01	\$37,985.00	\$619.01	101.63%	\$30,776.90
4720 - Donations - Designated	\$13,300.00	\$22,700.00	\$84,433.00	(\$61,733.00)	26.89%	\$224,917.00
4740 - Fundraising Events	\$6,050.00	\$22,830.00	\$25,290.00	(\$2,460.00)	90.27%	\$22,808.00
4750 - Endowment Funds Received	\$450.00	\$1,750.00	\$112,223.00	(\$110,473.00)	1.56%	\$216,612.97
Total - Public Support	\$35,303.31	\$96,884.01	\$402,172.00	(\$305,287.99)	24.09%	\$704,870.27
Investment Revenue						
4800 - Interest Income - Savings	\$11,336.49	\$48,888.43	\$34,604.00	\$14,284.43	141.28%	\$35,031.84
4805 - Interest Income - CD	\$0.00	\$37,802.11	\$31,568.00	\$6,234.11	119.75%	\$28,941.44
4810 - Interest & Div Income - Short	\$14,999.92	\$35,062.62	\$0.00	\$35,062.62	0.00%	\$26,677.33
4830 - Realized Gain (Loss) - Short	\$3,343.75	\$6,609.37	\$0.00	\$6,609.37	0.00%	\$4,885.95
4835 - Unrealized Gain(Loss) - Short	\$4,249.36	\$24,833.42	\$0.00	\$24,833.42	0.00%	\$6,678.72
4840 - Interest & Div Income - Long	\$988.74	\$3,200.05	\$0.00	\$3,200.05	0.00%	\$3,013.06
4860 - Realized Gain (Loss) - Long	\$446.18	\$543.09	\$0.00	\$543.09	0.00%	\$5,139.51
4865 - Unrealized Gain(Loss) - Long	\$3,926.15	\$7,981.04	\$0.00	\$7,981.04	0.00%	(\$2,062.51)
4870 - Interest & Div Income - Endowment	\$6,420.44	\$12,317.05	\$0.00	\$12,317.05	0.00%	\$8,894.08
4880 - Realized Gain(Loss) - Endowment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	(\$1,584.62)
4885 - Unrealized Gain(Loss) - Endowment	\$25,405.03	\$22,293.21	\$0.00	\$22,293.21	0.00%	\$18,526.83
4895 - Investment Fees	(\$1,496.38)	(\$8,924.61)	(\$9,844.00)	\$919.39	90.66%	(\$8,648.34)
4898 - Endowment Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Total - Investment Revenue	\$69,619.68	\$190,605.78	\$56,328.00	\$134,277.78	338.39%	\$125,493.29
Miscellaneous Income						
4900 - Miscellaneous Income	(\$779.28)	(\$115.31)	\$0.00	(\$115.31)	0.00%	(\$676.12)
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$18,692.00	\$0.00	\$18,692.00	0.00%	\$500.00
Total - Miscellaneous Income	(\$779.28)	\$18,576.69	\$0.00	\$18,576.69	0.00%	(\$176.12)
Gross Profit	\$938,611.82	\$5,336,559.50	\$5,412,025.00	(\$75,465.50)	98.61%	\$5,538,777.17

Program Revenue is under budget by approximately \$5,000 and over the previous year by \$213,000 . As you can see, there was a switching in funding streams in various categories. 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 \$82,000 and over previous year by approximately \$108,000. Community Crew is over due to increase in rates. Production is over budget due to work that started coming in as expected. Other areas are as expected.

Public Support is under budget. The reason for being under is due to 5310 Grant; Designated Donations; and Endowment Fund that we have not received.

Investment Revenue was over budget by approximately \$56,000 and over prior years revenue by approximately \$65,000.

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	June 2025	Year to Date (Jan 2025 - June 2025)	Year to Date Budget	Budget to Actual Difference	% of Budget	YTD - Last Year (Jan 2024 - June 2024)
Expenditures						
Staff Wages & Related Costs						
6000 - Staff Wages	\$413,348.05	\$2,456,737.96	\$2,675,348.00	(\$218,610.04)	91.83%	\$2,330,058.40
6005 - Staff PTO Accruals	(\$2,625.61)	\$30,902.23	\$0.00	\$30,902.23	0.00%	(\$970.51)
6007 - Staff Sick & Safe Pay Accruals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$51,517.93
6010 - Staff Payroll Taxes	\$29,621.15	\$176,494.98	\$191,909.00	(\$15,414.02)	91.97%	\$168,485.85
6015 - Staff Unemployment Benefits	\$0.00	\$180.01	\$4,222.00	(\$4,041.99)	4.26%	\$3,811.94
6020 - Staff Work Comp Insurance	\$9,073.18	\$54,554.19	\$63,281.00	(\$8,726.81)	86.21%	\$47,442.48
6025 - Staff Health & Life Benefits	\$65,324.29	\$389,540.57	\$496,366.00	(\$106,825.43)	78.48%	\$408,453.67
6030 - Staff Health Reimbursement	(\$12,585.88)	(\$74,934.20)	(\$104,405.00)	\$29,470.80	71.77%	(\$73,161.20)
6035 - Staff Dental Benefits	\$2,540.94	\$15,559.99	\$16,938.00	(\$1,378.01)	91.86%	\$17,063.70
6040 - Staff Dental Reimbursement	(\$1,669.68)	(\$10,152.01)	(\$10,175.00)	\$22.99	99.77%	(\$10,056.43)
6045 - Staff 401(k) Match & Fees	\$8,095.03	\$48,640.02	\$58,058.00	(\$9,417.98)	83.78%	\$45,059.24
6050 - Other Staff Benefits	\$2,040.80	\$10,454.37	\$18,021.00	(\$7,566.63)	58.01%	\$9,065.47
6070 - Staff Continued Education	\$525.00	\$7,774.93	\$30,297.00	(\$22,522.07)	25.66%	\$10,528.30
6075 - Mileage Reimbursement	\$1,394.94	\$5,859.77	\$7,259.00	(\$1,399.23)	80.72%	\$4,632.15
6080 - Travel, Meals and Lodging	\$330.94	\$330.91	\$201.00	\$129.91	164.63%	\$80.23
Total - Staff Wages & Related Costs	\$515,413.15	\$3,111,943.72	\$3,447,320.00	(\$335,376.28)	90.27%	\$3,012,011.22
Client Wages & Related Costs						
6100 - Client Wages	\$57,122.16	\$366,350.27	\$350,001.00	\$16,349.27	104.67%	\$320,509.07
6105 - EE Client PTO Accruals	\$43.85	\$206.88	\$0.00	\$206.88	0.00%	\$408.25
6107 - EE Client Sick & Safe Pay Accruals	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$14,860.81
6110 - Client Payroll Taxes	\$4,369.82	\$28,025.83	\$25,118.00	\$2,907.83	111.58%	\$24,518.50
6120 - Client Work Comp Insurance	\$3,155.54	\$20,152.23	\$16,033.00	\$4,119.23	125.69%	\$13,144.54
Total - Client Wages & Related Costs	\$64,691.37	\$414,735.21	\$391,152.00	\$23,583.21	106.03%	\$373,441.17
Program & Office Supplies						
6200 - Program & Office Supplies	\$7,217.67	\$42,980.52	\$43,196.00	(\$215.48)	99.50%	\$37,057.11
Total - Program & Office Supplies	\$7,217.67	\$42,980.52	\$43,196.00	(\$215.48)	99.50%	\$37,057.11
Building & Equipment Costs						
6300 - Equipment Under \$1,000	\$1,949.13	\$8,863.96	\$31,785.00	(\$22,921.04)	27.89%	\$44,722.92
6310 - Equipment Maintenance	\$2,673.53	\$14,429.85	\$12,961.00	\$1,468.85	111.33%	\$5,210.42
6330 - Telephone	\$4,769.06	\$28,914.27	\$28,289.00	\$625.27	102.21%	\$27,633.50
6340 - Utilities	\$15,969.22	\$102,627.65	\$89,767.00	\$12,860.65	114.33%	\$83,413.97
6350 - Building Supplies	\$2,762.41	\$14,259.99	\$16,734.00	(\$2,474.01)	85.22%	\$15,017.30
6360 - Building & Ground Maintenance	\$1,656.10	\$14,443.13	\$22,859.00	(\$8,415.87)	63.18%	\$10,747.80
6370 - Snow & Lawn Care	\$0.00	\$13,180.00	\$20,705.00	(\$7,525.00)	63.66%	\$13,992.08
6380 - General Insurance	\$10,268.13	\$63,777.05	\$37,080.00	\$26,697.05	172.00%	\$30,309.87
6390 - Mortgage Interest	\$812.41	\$5,172.48	\$5,038.00	\$134.48	102.67%	\$7,097.14
6920 - ROU Lease Cost	\$3,455.76	\$20,734.56	\$20,604.00	\$130.56	100.63%	\$19,270.26
Total - Building & Equipment Costs	\$44,315.75	\$286,402.94	\$285,822.00	\$580.94	100.20%	\$257,415.26
Advertising & Public Relations						
6400 - Public Relations	\$4,105.59	\$6,894.42	\$17,183.00	(\$10,288.58)	40.12%	\$10,288.72
6410 - Fundraising Expenses	(\$14.49)	\$3,894.65	\$1,345.00	\$2,549.65	289.57%	\$2,092.89
6420 - Personnel Advertising	\$119.25	\$3,310.46	\$4,850.00	(\$1,539.54)	68.26%	\$3,866.96
6430 - Advertising	\$1,725.60	\$3,486.18	\$5,473.00	(\$1,986.82)	63.70%	\$3,587.19
Total - Advertising & Public Relations	\$5,935.95	\$17,585.71	\$28,851.00	(\$11,265.29)	60.95%	\$19,835.76

Staff Wages and Related Costs are under budget by approximately \$335,000 and higher than previous years by approximately \$100,000. The reason for being under budget was due to open positions and under for expected health insurance.

Client Wages and Related Costs are over budget by \$23,000 and over compared to the previous year by approximately \$20,000. This is due to more crews, more production jobs and increase in wages.

Program and Office Supplies are under budget for the year and over compared to prior years.

Building and Equipment Costs as a whole is as expected. The one areas that were over budget was Utilities and General Insurance. This is due to weather changes and increases in rates. We are over for insurance as we had to purchase an additional policy to cover our roofs 100%. We are under budget in Equipment under \$1,000.

Advertising and Public Relations is under budget by approximately \$11,000 for the year.

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	June 2025	Year to Date (Jan 2025 - June 2025)	Year to Date Budget	Budget to Actual Difference	% of Budget	YTD - Last Year (Jan 2024 - June 2024)
Transportation Costs						
6500 - Contracted Transportation	\$13,782.50	\$86,157.09	\$98,263.00	(\$12,105.91)	87.68%	\$91,427.48
6510 - Vehicle Fuel	\$8,636.48	\$54,484.64	\$66,453.00	(\$11,968.36)	81.99%	\$55,487.07
6515 - Fuel Tax Credit Refund	(\$930.15)	(\$5,873.14)	(\$5,536.00)	(\$337.14)	106.09%	(\$5,225.20)
6520 - Vehicle Maintenance	\$10,840.41	\$73,927.41	\$72,531.00	\$1,396.41	101.93%	\$61,822.40
6530 - Vehicle Insurance	\$3,295.49	\$26,449.33	\$23,466.00	\$2,983.33	112.71%	\$17,730.86
6540 - Vehicle Licenses	\$0.00	\$39.84	\$0.00	\$39.84	0.00%	\$815.42
6550 - Vehicle Lease Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$16,465.02
6560 - Vehicle Lease Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$175.80
Total - Transportation Costs	\$35,624.73	\$235,185.17	\$255,177.00	(\$19,991.83)	92.17%	\$238,698.85
Miscellaneous Expense						
6800 - Professional Fees	\$14,364.51	\$122,428.44	\$200,357.00	(\$77,928.56)	61.11%	\$152,055.90
6810 - Postage & Shipping	\$507.44	\$4,199.19	\$4,385.00	(\$185.81)	95.76%	\$3,984.62
6820 - Dues & Licensing	\$1,809.00	\$3,149.00	\$2,512.00	\$637.00	125.36%	\$1,948.00
6840 - Board Expenses	\$0.00	\$201.08	\$252.00	(\$50.92)	79.79%	\$315.57
6850 - Subscriptions	\$55.00	\$164.44	\$288.00	(\$123.56)	57.10%	\$214.39
6890 - Miscellaneous	\$2,017.22	\$18,127.00	\$15,140.00	\$2,987.00	119.73%	\$11,555.37
Total - Miscellaneous Expense	\$18,753.17	\$148,269.15	\$222,934.00	(\$74,664.85)	66.51%	\$170,073.85
Depreciation						
6900 - Depreciation	\$27,992.50	\$165,798.27	\$199,948.00	(\$34,149.73)	82.92%	\$164,148.90
6910 - Amortization	\$171.37	\$1,028.22	\$1,026.00	\$2.22	100.22%	\$1,028.22
Total - Depreciation	\$28,163.87	\$166,826.49	\$200,974.00	(\$34,147.51)	83.01%	\$165,177.12
Total Functional Expenses	\$720,115.66	\$4,423,928.91	\$4,875,426.00	(\$451,497.09)	90.74%	\$4,273,710.34
Change in Net Assets	\$218,496.16	\$912,630.59	\$536,599.00	\$376,031.59		\$1,265,066.83
Less: Unusual Items						
Investment Revenue	\$69,619.68	\$190,605.78	\$56,328.00			\$125,493.29
Designated Donations	\$13,300.00	\$22,700.00	\$84,433.00			\$224,917.00
Endowment	\$450.00	\$1,750.00	\$112,223.00			\$216,612.97
Depreciation Expense (add back)	\$28,163.87	\$166,826.49	\$200,974.00			\$165,177.12
Change in Net Assets less Unusual Items	\$163,290.35	\$864,401.30	\$484,589.00			\$863,220.69

Transportation Costs are under budget by \$20,000 and inline with last year at this time. The areas that are under budget are contracted transportation and fuel costs.

Miscellaneous Expenses, is over budget for the year with a majority due to professional fees. The reason for being under budget is due to CARF being pushed off towards the end of the year or first part of 2026. Also professional consulting is down.