

YTD Variance Report
FY26 - Dec
MN State Operated Community Services (MSOCS)

	YTD Actuals	YTD Budget	Variance
TOTAL REVENUE	100,353,355	100,846,176	(492,821)
PAYROLL EXPENSES			
Full Time / Part Time / Seasonal	48,865,415	53,682,206	4,816,791
Overtime Pay	6,123,265	3,276,460	(2,846,805)
Premium Pay	1,088,682	1,522,775	434,093
Salary Expense	56,077,362	58,481,441	2,404,079
Employer Exp (FICA)	4,129,182	4,471,992	342,810
Employer Exp (INSURANCE)	13,665,718	16,310,978	2,645,260
Employer Exp (RETIREMENT)	3,686,791	3,721,053	34,262
Employer Expense	21,481,691	24,504,023	3,022,332
Separation Costs	157,691	187,500	29,809
Workers Compensation	1,618,417	3,100,000	1,481,583
Unemployment Compensation	58,024	47,500	(10,524)
Other Empl Exp - Misc Benefits	69,272	77,500	8,228
Other Payroll Expense	1,903,404	3,412,500	1,509,096
TOTAL PAYROLL EXPENSE	79,462,457	86,397,964	6,935,508
NON-PAYROLL EXPENSE			
Other Professional	50,303	450	(49,853)
Professional Services	50,303	450	(49,853)
Food	636,693	732,850	96,157
Drugs	99	350	251
Supplies	374,256	673,100	298,844
Equipment	75,941	128,700	52,759
Comm/ Network Svcs	154,007	290,750	136,743
Operating Expense	1,240,995	1,825,750	584,755
Fleet Services	1,756,546	2,022,800	266,254
Lodging/Airfare	105,968	89,500	(16,468)
Mileage/Meals	126,401	150,150	23,749
Travel Expense	1,988,916	2,262,450	273,534
Rental / Lease Exp	27,179	1,193,480	1,166,301
Utilities	454	401,150	400,696
Building Maint. /Alterations	125,965	1,081,800	955,835
Internal Facility Services	1,950,219	-	(1,950,219)
Occupancy Expense	2,103,817	2,676,430	572,613
Other Operating Expense	242,107	304,250	62,143
Patient/Client Activities	61,907	98,050	36,143
Patient/Client Payroll	1,398	26,100	24,702
Employee Development	37,343	25,000	(12,343)
Miscellaneous Expense	97	-	(97)
Expense Reimbursement	(8,038)	-	8,038
Other Expense	334,814	453,400	118,586
Statewide Overhead	311,832	350,000	38,168
DCT Overhead	3,461,475	2,750,000	(711,475)
Program Admin	1,450,107	1,580,470	130,362
Overhead Expense	5,223,414	4,680,470	(542,944)
TOTAL NON-PAYROLL EXPENSE	10,942,258	11,898,950	956,691
TOTAL EXPENSE	90,404,715	98,296,914	7,892,199
FUND BALANCE	9,948,640	2,549,262	7,399,378