

WACOSA

Summarized Statement of Financial Position and Financial Activities As of September 30, 2021

Statements of Financial Position - Balance Sheet

	September 30, 2021	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	745,207.57	514,597.50	230,610.07
Investments	4,928,017.65	3,415,292.30	1,512,725.35
Accounts Receivable - Electrolux	0.00	0.00	0.00
Other Current Assets	777,002.61	683,685.40	93,317.21
Net Property, Equip. Financing	4,755,947.46	5,081,817.20	(325,869.74)
Total Assets	11,206,175.29	9,695,392.40	1,510,782.89
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	110,615.84	105,507.03	5,108.81
Accounts Payable	285,718.20	84,088.29	201,629.91
Accounts Payable - Electrolux	0.00	0.00	0.00
Other Accrued Expenditures	1,748,817.37	1,734,439.16	14,378.21
Notes Payable, Net of Current	887,102.23	1,002,322.62	(115,220.39)
Total Liabilities	3,032,253.64	2,926,357.10	105,896.54
NET ASSETS			
Designated Funds	4,836,382.00	4,663,087.00	173,295.00
Unrestricted Fund Balance	2,934,739.92	3,580,821.74	(646,081.82)
Current Year Income	(394,416.13)	(2,068,789.96)	1,674,373.83
Restricted Assets	797,215.86	593,916.52	203,299.34
Total Net Assets	8,173,921.65	6,769,035.30	1,404,886.35
Total Liabilities & Net Assets	11,206,175.29	9,695,392.40	1,510,782.89

Statement of Financial Activity - Income Statement

	Year-to-Date Actual	Year-to-Date Budget	Last Year At This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT				
Program Service Income	3,079,503.36	2,457,553.66	1,888,330.05	621,949.70
Vocational (Business) Income	1,056,914.10	915,990.23	752,766.37	140,923.87
Contributions	496,925.85	654,920.00	636,471.99	(157,994.15)
Investment Income	11,793.33	45,000.00	49,445.98	(33,206.67)
Miscellaneous Income	8,965.86	4,500.00	4,223.78	4,465.86
Total Income	4,654,102.50	4,077,963.89	3,331,238.17	576,138.61
EXPENDITURES				
Cost of Goods Sold	0.00	(562.50)	0.00	562.50
Staff Wages & Related Costs	3,464,390.30	3,558,224.77	4,103,042.79	(93,834.47)
Client Wages & Related Costs	492,916.94	318,230.00	290,075.28	174,686.94
Program & Office Supplies	33,529.67	82,199.97	50,599.67	(48,670.30)
Building & Equipment Costs	315,867.35	381,755.61	292,536.60	(65,888.26)
Advertising & Public Relations	19,042.64	48,186.81	26,827.46	(29,144.17)
Transportation Costs	245,632.94	313,312.77	165,676.77	(67,679.83)
Miscellaneous Other Expenses	190,965.19	145,885.59	152,916.63	45,079.60
Depreciation Expense	286,173.60	338,406.84	318,352.93	(52,233.24)
Total Expenses	5,048,518.63	5,185,639.86	5,400,028.13	(137,121.23)
CHANGE IN NET ASSETS	(394,416.13)	(1,107,675.97)	(2,068,789.96)	713,259.84

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Statement of Cash Flow
For the Period(s) Then Ended

	Month Ended 9/30/2021	Current Year To-Date 9/30/2021	Prior Year 12/31/2020
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 275,395	\$ (394,416)	\$ (269,488)
Depreciation & Amortization	33,328	286,174	414,683
Net Unrealized (Gain) Loss on Investments	10,361	(13,260)	(10,941)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(449)	31,829	10,960
(Gain) Loss on Sale of Property and Equipment	-	-	-
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(55,576)	(145,699)	853,793
Accounts Receivable Vocational, Net	1,986	(32,055)	46,090
Accounts Receivable Electrolux	-	-	2,824
Other Receivables	(17,198)	(47,832)	4,069
Inventory	(534)	(2,323)	(2,053)
Prepaid Expenses	(1,172)	(7,391)	18,262
Increase (Decrease) in			
Accounts Payable	(6,410)	(25,423)	172,902
Accrued Expenses (Unearned Revenue)	2,500	1,207,474	-
Inventory Payable - Electrolux	-	-	(897)
Salaries and Related Benefits Payable (Including Accrued Vacation)	(60,322)	41,164	(123,808)
Net Cash Provided (Used) by Operating Activities	<u>181,909</u>	<u>898,242</u>	<u>1,116,397</u>
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(3,028)	(23,217)	(138,530)
Proceeds from Disposal of Property and Equipment	-	-	-
Change in Construction in Process Costs	-	(0)	-
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	-	(3,071)	(2,260)
Reinvestments in Bremer Money Markets	(189)	(1,574)	(2,027)
Reinvestments in Investment Money Market	(4,266)	(37,043)	(61,470)
Reinvestments in Endowment	-	(431)	-
Proceeds from Sale of Investments	870	1,327,301	1,686,344
Purchase of Investments	(918)	(1,365,882)	(1,925,653)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	(1,500,000)	29,815
Change in Investment Money Market - For Sales Proceeds	(870)	(1,327,301)	(1,686,344)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	3,071	2,260
Change in Investment Money Market - For Purchase of Investments	918	1,365,882	1,925,653
Change in Investments - For Investment Fee	968	8,686	11,430
Net Cash Provided (Used) by Investing Activities	<u>(6,515)</u>	<u>(1,553,580)</u>	<u>(160,783)</u>
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(5,817)	(52,198)	(67,320)
Vehicle Lease Payable	(3,458)	(30,726)	(39,371)
Net Cash Provided (Used) by Financing Activities	<u>(9,275)</u>	<u>(82,924)</u>	<u>(106,692)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>166,119</u>	<u>(738,262)</u>	<u>848,922</u>
Cash and Cash Equivalents - Beginning of Period	<u>579,089</u>	<u>1,483,467</u>	<u>634,545</u>
Cash and Cash Equivalents - End of Period	<u>\$ 745,208</u>	<u>\$ 745,205</u>	<u>\$ 1,483,467</u>

Additional Explanation:

*See narrative report for year's activity.

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Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2021

	South Program				North Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	1,535,695.21	1,281,064.50	996,894.68	254,630.71	353,654.49	380,023.99	282,035.61	(26,369.50)
Total Income	1,535,695.21	1,281,064.50	996,894.68	254,630.71	353,654.49	380,023.99	282,035.61	(26,369.50)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,380,579.31	1,399,387.38	1,768,313.85	(18,808.07)	417,974.90	391,535.24	529,984.75	26,439.66
Client Wages & Related Costs	21,442.80	15,778.00	15,821.52	5,664.80	67.34	51.00	74.43	16.34
Program & Office Supplies	4,911.81	15,000.03	14,690.54	(10,088.22)	2,613.59	9,749.97	3,585.22	(7,136.38)
Building & Equipment Costs	69,453.74	81,145.89	67,553.93	(11,692.15)	21,457.39	25,793.82	20,589.98	(4,336.43)
Advertising & Public Relations	223.14	3,603.42	44.10	(3,380.28)	78.11	1,069.92	15.44	(991.81)
Transportation Costs	137,406.06	158,441.13	97,667.33	(21,035.07)	44,412.50	56,796.93	31,636.87	(12,384.43)
Miscellaneous Other Expenses	8,284.16	10,964.97	7,203.86	(2,680.81)	2,489.48	3,859.56	2,187.46	(1,370.08)
Depr. & Amort. Expense	103,568.23	103,314.78	105,746.52	253.45	31,477.86	32,138.28	32,882.81	(660.42)
Total Expenses	1,725,869.25	1,787,635.60	2,077,041.65	(61,766.35)	520,571.17	520,994.72	620,956.96	(423.55)
CHANGE IN NET ASSETS	(190,174.04)	(506,571.10)	(1,080,146.97)	316,397.06	(166,916.68)	(140,970.73)	(338,921.35)	(25,945.95)
	Seniors Program				1st Ave Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	228,835.42	132,477.78	92,299.71	96,357.64	201,081.08	299,112.93	210,374.07	(98,031.85)
Total Income	228,835.42	132,477.78	92,299.71	96,357.64	201,081.08	299,112.93	210,374.07	(98,031.85)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	122,186.93	153,192.00	157,611.39	(31,005.07)	137,350.02	147,820.47	205,013.57	(10,470.45)
Client Wages & Related Costs	-	-	-	-	846.69	35.00	17.23	811.69
Program & Office Supplies	2,111.13	7,125.03	3,868.86	(5,013.90)	1,488.92	7,499.97	4,417.96	(6,011.05)
Building & Equipment Costs	10,529.58	12,314.70	11,025.09	(1,785.12)	19,726.41	24,979.50	13,020.40	(5,253.09)
Advertising & Public Relations	23.07	372.42	4.56	(349.35)	-	837.45	-	(837.45)
Transportation Costs	15,688.22	19,113.66	11,229.75	(3,425.44)	2,199.13	27,933.57	-	(25,734.44)
Miscellaneous Other Expenses	1,087.42	1,953.00	1,013.58	(865.58)	-	3,154.50	-	(3,154.50)
Depr. & Amort. Expense	7,579.58	8,102.25	7,937.26	(522.67)	1,644.04	15,237.00	163.36	(13,592.96)
Total Expenses	159,205.93	202,173.06	192,690.49	(42,967.13)	163,255.21	227,497.46	222,632.52	(64,242.25)
CHANGE IN NET ASSETS	69,629.49	(69,695.28)	(100,390.78)	139,324.77	37,825.87	71,615.47	(12,258.45)	(33,789.60)

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Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2021

	ThriftWorks!				DocuShred			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	336,865.64	302,987.48	195,640.22	33,878.16	193,997.92	210,536.14	178,978.38	(16,538.22)
Contributions	-	-	-	-	-	-	-	-
Total Income	336,865.64	302,987.48	195,640.22	33,878.16	193,997.92	210,536.14	178,978.38	(16,538.22)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	217,475.03	185,690.00	200,211.82	31,785.03	34,695.16	31,087.78	66,528.43	3,607.38
Client Wages & Related Costs	35,489.17	15,913.00	14,421.20	19,576.17	60,472.91	45,720.00	43,512.65	14,752.91
Program & Office Supplies	2,819.70	5,249.97	2,630.84	(2,430.27)	2,918.17	2,999.97	3,314.91	(81.80)
Building & Equipment Costs	42,399.53	56,097.09	41,436.20	(13,697.56)	14,618.81	29,159.82	14,445.69	(14,541.01)
Advertising & Public Relations	2,912.69	12,904.65	7,821.47	(9,991.96)	2,834.22	7,013.88	1,893.59	(4,179.66)
Transportation Costs	-	-	-	-	6,377.39	-	2,389.54	6,377.39
Miscellaneous Other Expenses	8,729.60	639.00	5,152.99	8,090.60	3,388.11	1,502.28	3,468.82	1,885.83
Depr. & Amort. Expense	23,470.80	24,963.75	24,216.08	(1,492.95)	11,464.07	22,028.22	11,457.87	(10,564.15)
Total Expenses	333,296.52	301,457.46	295,890.60	31,839.06	136,768.84	139,511.95	147,011.50	(2,743.11)
CHANGE IN NET ASSETS	3,569.12	1,530.02	(100,250.38)	2,039.10	57,229.08	71,024.19	31,966.88	(13,795.11)

	Total Vocational (Business) Income				Administrative Expense & Fundraising			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	1,056,914.10	915,990.23	752,766.37	140,923.87	-	-	-	-
Contributions	-	-	-	-	496,925.85	654,920.00	636,471.99	(157,994.15)
Investment Income	-	-	-	-	11,793.33	45,000.00	49,445.98	(33,206.67)
Miscellaneous Income	-	-	-	-	8,965.86	4,500.00	4,223.78	4,465.86
Total Income	1,056,914.10	915,990.23	752,766.37	140,923.87	517,685.04	704,420.00	690,141.75	(186,734.96)
EXPENDITURES								
Cost of Goods Sold	0.00	(562.50)	0.00	562.50	-	-	-	-
Staff Wages & Related Costs	374,814.09	337,544.62	398,785.14	37,269.47	654,108.12	744,210.16	674,361.42	(90,102.04)
Client Wages & Related Costs	463,001.79	298,566.00	270,984.06	164,435.79	436.59	-	-	436.59
Program & Office Supplies	11,254.55	26,249.94	10,882.43	(14,995.39)	9,280.80	13,500.00	9,999.43	(4,219.20)
Building & Equipment Costs	99,958.16	148,314.51	99,224.58	(48,356.35)	58,052.04	49,108.41	45,230.95	8,943.63
Advertising & Public Relations	5,775.19	22,024.17	9,995.65	(16,248.98)	12,898.48	19,259.91	16,758.89	(6,361.43)
Transportation Costs	21,092.73	13,517.19	9,639.30	7,575.54	-	-	-	-
Miscellaneous Other Expenses	12,721.06	2,530.44	9,130.93	10,190.62	164,155.32	118,964.34	131,430.88	45,190.98
Depr. & Amort. Expense	72,542.52	84,081.78	73,502.60	(11,539.26)	56,760.89	78,175.53	84,650.48	(21,414.64)
Total Expenses	1,061,160.09	932,266.15	882,144.69	128,893.94	955,692.24	1,023,218.35	962,432.05	(67,526.11)
CHANGE IN NET ASSETS	(4,245.99)	(16,275.92)	(129,378.32)	12,029.93	(438,007.20)	(318,798.35)	(272,290.30)	(119,208.85)

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Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2021

	Total Activity Year-to-Date			Year-to-Date Budget Variance Over (Under)
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	
REVENUE & SUPPORT				
Program Service Income	3,079,503.36	2,457,553.66	1,888,330.05	621,949.70
Vocational (Business) Income	1,056,914.10	915,990.23	752,766.37	140,923.87
Contributions	496,925.85	654,920.00	636,471.99	(157,994.15)
Investment Income	11,793.33	45,000.00	49,445.98	(33,206.67)
Miscellaneous Income	8,965.86	4,500.00	4,223.78	4,465.86
Total Income	4,654,102.50	4,077,963.89	3,331,238.17	576,138.61
EXPENDITURES				
Cost of Goods Sold	0.00	(562.50)	0.00	562.50
Staff Wages & Related Costs	3,464,390.30	3,558,224.77	4,103,042.79	(93,834.47)
Client Wages & Related Costs	492,916.94	318,230.00	290,075.28	174,686.94
Program & Office Supplies	33,529.67	82,199.97	50,599.67	(48,670.30)
Building & Equipment Costs	315,867.35	381,755.61	292,536.60	(65,888.26)
Advertising & Public Relations	19,042.64	48,186.81	26,827.46	(29,144.17)
Transportation Costs	245,632.94	313,312.77	165,676.77	(67,679.83)
Miscellaneous Other Expenses	190,965.19	145,885.59	152,916.63	45,079.60
Depr. & Amort. Expense	286,173.60	338,406.84	318,352.93	(52,233.24)
Total Expenses	5,048,518.63	5,185,639.86	5,400,028.13	(137,121.23)
CHANGE IN NET ASSETS	(394,416.13)	(1,107,675.97)	(2,068,789.96)	713,259.84