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

Statements of Financial Position - Balance Sheet

			Year-to-Date Increase (Decrease)
	September 30, 2021	Last Year	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	Year-to-Date	Last Year	Year-to-Date Budget Variance					
REVENUE & SUPPORT	Actual	Budget	At This Time	Over (Under)					
	2 070 502 20		1 000 000 05	004 040 70					
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

For the Period(s) Then Ended			
		Current Year	
	Month Ended	To-Date	Prior Year
Cook Flow Operating Activities	9/30/2021	9/30/2021	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	10,501	(13,200)	(10,341)
Realized (Gain) Loss on Sale of Investments	(449)	31,829	10,960
(Gain) Loss on Sale of Property and Equipment	(443)	51,825	-
Property Taxes Paid with Financing	_		
rioporty ratios raid with manoing			
(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	181,909	898,242	1,116,397
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(3,028)	(23,217)	(138,530)
Proceeds from Disposal of Property and Equipment	(0,020)	(20,217)	(100,000)
Change in Construction in Process Costs	-	(0)	_
Balance of Change in Construction In Process - Escrow Account	-	(0)	_
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	(1,200)	(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	(6,515)	(1,553,580)	(160,783)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(5,817)	(52,198)	(67,320)
Vehicle Lease Payable	(3,458)	(30,726)	(39,371)
	(0,+00)	(00,720)	(00,071)
Net Cash Provided (Used) by Financing Activities	(9,275)	(82,924)	(106,692)
Net Increase (Decrease) in Cash and Cash Equivalents	166,119	(738,262)	848,922
Cash and Cash Equivalents - Beginning of Period	579,089	1,483,467	634,545
Cash and Cash Equivalents - End of Period	\$ 745,208	\$ 745,205	\$ 1,483,467

Additional Explanation:	
*See narrative report for year's activity.	

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

		South Pro	ogram		North Program			
				Year-to-Date				Year-to-Date
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	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 Pr	ogram			1st Ave Prog	ram	
				Year-to-Date				Year-to-Date
	Year-to Date	Year-to-Date	Last Year	Budget Variance	Year-to Date	Year-to-Date	Last Year	Budget Variance
	Actual	Budget	This Time	Over (Under)	Actual	Budget	at This Time	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	-	-	-	-	-	-	-	(40, 470, 45)
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)

3,868.86

11,025.09

11,229.75

1,013.58

7,937.26

192,690.49

(100,390.78)

4.56

(5,013.90)

(1,785.12)

(349.35)

(3,425.44)

(865.58)

(522.67)

(42,967.13)

139,324.77

846.69

1,488.92

19,726.41

2,199.13

1.644.04

163.255.21

37,825.87

-

35.00

7,499.97

24,979.50

27,933.57

3,154.50

15,237.00

71,615.47

227,497.46

837.45

17.23

-

-

163.36

222.632.52

(12,258.45)

4,417.96

13,020.40

811.69

(6,011.05)

(5,253.09)

(25,734.44)

(3,154.50)

(13,592.96)

(64,242.25)

(33,789.60)

(837.45)

Client Wages & Related Costs

Program & Office Supplies

Building & Equipment Costs

Transportation Costs

Total Expenses

Depr. & Amort. Expense

CHANGE IN NET ASSETS

Advertising & Public Relations

Miscellaneous Other Expenses

2,111.13

10,529.58

15,688.22

1,087.42

7,579.58

159,205.93

69,629.49

23.07

7,125.03

12,314.70

19,113.66

1,953.00

8,102.25

202,173.06

(69,695.28)

372.42

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

		Sauk Centre DT	&H Program		
	Year-to Date	Year-to-Date	Last Year	Year-to-Date Budget Variance	Year-to D
	Actual	Budget	at This Time	Over (Under)	Actua
REVENUE & SUPPORT		U U		. ,	
Program Service Income	597,000.85	223,386.03	215,684.98	373,614.82	16
Total Income	597,000.85	223,386.03	215,684.98	373,614.82	16
EXPENDITURES					
Cost of Goods Sold	-	-	-	-	
Staff Wages & Related Costs	288,631.51	240,110.95	294,456.26	48,520.56	8
Client Wages & Related Costs	6,220.00	2,673.00	1,862.68	3,547.00	
Program & Office Supplies	1,368.38	2,250.00	2,310.26	(881.62)	
Building & Equipment Costs	26,145.14	28,591.74	25,794.58	(2,446.60)	1
Advertising & Public Relations	28.65	625.14	5.66	(596.49)	
Transportation Costs	24,834.30	27,931.32	15,503.52	(3,097.02)	
Miscellaneous Other Expenses	1,458.64	2,820.78	1,269.16	(1,362.14)	
Depr. & Amort. Expense	11,588.16	13,561.47	12,627.70	(1,973.31)	
Total Expenses	360,274.78	318,564.40	353,829.82	41,710.38	10
CHANGE IN NET ASSETS	236,726.07	(95,178.37)	(138,144.84)	331,904.44	6

	Sauk Centre EE F	Program	
Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
163,236.31	141,488.43	91,041.00	21,747.88
163,236.31	141,488.43	91,041.00	21,747.88
88.745.42	- 144,423.95	- 74,516.41	0.00 (55,678.53)
901.73	1.127.00	1.315.36	(225.27)
500.49	825.03	844.97	(324.54)
10,544.89	11,507.04	10,097.09	(962.15)
16.00	394.38	3.16	(378.38)
-	9,578.97	0.00	(9,578.97)
769.11	1,638.00	680.76	(868.89)
1,012.32	3,795.75	842.20	(2,783.43)
102,489.96	173,290.12	88,299.95	(70,800.16)
60,746.35	(31,801.69)	2,741.05	92,548.04

		Total Program I	ncome	
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT	2 070 502 20	0.457.550.00	4 000 000 05	004 040 70
Program Service Income	3,079,503.36 3,079,503.36	2,457,553.66 2,457,553.66	1,888,330.05 1,888,330.05	621,949.70 621,949.70
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	2,435,468.09	2,476,469.99	3,029,896.23	(41,001.90)
Client Wages & Related Costs	29,478.56	19,664.00	19,091.22	9,814.56
Program & Office Supplies	12,994.32	42,450.03	29,717.81	(29,455.71)
Building & Equipment Costs	157,857.15	184,332.69	148,081.07	(26,475.54)
Advertising & Public Relations	368.97	6,902.73	72.92	(6,533.76)
Transportation Costs	224,540.21	299,795.58	156,037.47	(75,255.37)
Miscellaneous Other Expenses	14,088.81	24,390.81	12,354.82	(10,302.00)
Depr. & Amort. Expense	156,870.19	176,149.53	160,199.85	(19,279.34)
Total Expenses	3,031,666.30	3,230,155.36	3,555,451.39	(198,489.06)
CHANGE IN NET ASSETS	47,837.06	(772,601.70)	(1,667,121.34)	820,438.76

	Community Crews						
	Year-to Date	Year-to-Date	Last Year	Year-to-Date Budget Variance			
	Actual	Budget	at This Time	Over (Under)			
REVENUE & SUPPORT				(/			
Vocational (Business) Income	290,634.56	210,672.07	208,224.23	79,962.49			
Total Income	290,634.56	210,672.07	208,224.23	79,962.49			
EXPENDITURES							
Cost of Goods Sold	-	-	-	-			
Staff Wages & Related Costs	35,979.56	30,150.97	34,335.36	5,828.59			
Client Wages & Related Costs	223,562.98	141,779.00	137,879.29	81,783.98			
Program & Office Supplies	171.34	6,750.00	1,708.28	(6,578.66)			
Building & Equipment Costs	4,339.35	3,838.68	4,322.08	500.67			
Advertising & Public Relations	9.48	1,126.89	1.87	(1,117.41)			
Transportation Costs	-	-	-				
Miscellaneous Other Expenses	363.63	210.69	306.84	152.94			
Depr. & Amort. Expense	896.13	976.50	896.13	(80.37)			
Total Expenses	265,322.47	184,832.73	179,449.85	80,489.74			
CHANGE IN NET ASSETS	25,312.09	25,839.34	28,774.38	(527.25)			

	Production	ו	
			Year-to-Date
Year-to Date	Year-to-Date	Last Year	Budget Variance
Actual	Budget	at This Time	Over (Under)
235,415.98	191,794.54	169,923.54	43,621.44
235,415.98	191,794.54	169,923.54	43,621.44
-	(562.50)	-	562.50
86,664.34	90,615.87	97,709.53	(3,951.53
143,476.73	95,154.00	75,170.92	48,322.73
5,345.34	11,250.00	3,228.40	(5,904.66
38,600.47	59,218.92	39,020.61	(20,618.45
18.80	978.75	278.72	(959.95
14,715.34	13,517.19	7,249.76	1,198.15
239.72	178.47	202.28	61.25
36,711.52	36,113.31	36,932.52	598.21
325,772.26	306,464.01	259,792.74	19,308.25
(90,356.28)	(114,669.47)	(89,869.20)	24,313.19

WACOSA

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

		ThriftWorks!			DocuShred				
				Year-to-Date					Year-to-Date
	Year-to Date	Year-to-Date	Last Year	Budget Variance		Year-to Date	Year-to-Date	Last Year	Budget Variance
	Actual	Budget	at This Time	Over (Under)		Actual	Budget	at This Time	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					
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)		
REVENUE & SUPPORT		U U		. ,		
Program Service Income		-	-	-		
Vocational (Business) Income	1,056,914.10	915,990.23	752,766.37	140,923.87		
Contributions	-	-	-	-		
Investment Income	-	-	-	-		
Miscellaneous Income	-	-	-	-		
Total Income	1,056,914.10	915,990.23	752,766.37	140,923.87		
(PENDITURES						
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		
Client Wages & Related Costs	463,001.79	298,566.00	270,984.06	164,435.79		
Program & Office Supplies	11,254.55	26,249.94	10,882.43	(14,995.39)		
Building & Equipment Costs	99,958.16	148,314.51	99,224.58	(48,356.35)		
Advertising & Public Relations	5,775.19	22,024.17	9,995.65	(16,248.98)		
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		
Depr. & Amort. Expense	72,542.52	84,081.78	73,502.60	(11,539.26)		
tal Expenses	1,061,160.09	932,266.15	882,144.69	128,893.94		
CHANGE IN NET ASSETS	(4,245.99)	(16,275.92)	(129,378.32)	12,029.93		

Administrative Expense & Fundraising			
Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
-	-	-	-
-			-
496,925.85	654,920.00	636,471.99	(157,994.15)
11,793.33	45,000.00	49,445.98	(33,206.67)
8,965.86	4,500.00	4,223.78	4,465.86
517,685.04	704,420.00	690,141.75	(186,734.96)
654,108.12	744,210.16	674,361.42	- (90,102.04)
436.59	-	-	436.59
9,280.80	13,500.00	9,999.43	(4,219.20)
58,052.04	49,108.41	45,230.95	8,943.63
12,898.48	19,259.91	16,758.89	(6,361.43)
-	-	-	-
164,155.32	118,964.34	131,430.88	45,190.98
56,760.89	78,175.53	84,650.48	(21,414.64)
955,692.24	1,023,218.35	962,432.05	(67,526.11)
(438,007.20)	(318,798.35)	(272,290.30)	(119,208.85)

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

Total Activity Year-to-Date Year-to-Date Year-to Date Year-to-Date Last Year Budget Variance Over (Under) Actual Budget at This Time **REVENUE & SUPPORT** 3,079,503.36 2,457,553.66 621,949.70 Program Service Income 1,888,330.05 1,056,914.10 Vocational (Business) Income 915,990.23 752,766.37 140,923.87 496,925.85 (157,994.15) Contributions 654,920.00 636,471.99 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 174,686.94 492,916.94 318,230.00 290,075.28 Program & Office Supplies 82,199.97 33,529,67 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) 713,259.84 (1,107,675.97) (2,068,789.96)