

WACOSA
Statements of Financial Position
March 31, 2022

	Current Year (As of Mar 2022)	Last Year (As of March 2021)	Change in Account Balance Amount
ASSETS			
Current Assets			
Bank			
1000 - Cash on Hand	\$1,250.00	\$1,250.00	0.00
1010 - Operating Checking	\$2,382,909.69	\$839,115.78	1,543,793.91
1020 - Payroll Checking	\$968.02	\$780.63	187.39
1110 - Money Market - Bremer	\$2,301,236.37	\$2,298,936.40	2,299.97
1120 - Investments at FMV - Short	\$2,330,821.91	\$2,399,299.40	(68,477.49)
1130 - Investments at FMV - Long	\$210,317.05	\$213,269.95	(2,952.90)
Total Bank	\$7,227,503.04	\$5,752,652.16	1,474,850.88
Accounts Receivable			
1200 - Accounts Receivable - Program	\$479,621.78	\$313,433.31	166,188.47
1250 - Accounts Receivable - EE Grant	\$21,750.41	\$19,838.83	1,911.58
1300 - Accounts Receivable - Voc.	\$93,273.69	\$103,532.65	(10,258.96)
1350 - Allowance for Doubtful Account	(\$3,395.65)	(\$3,105.62)	(290.03)
1400 - Contributions Receivable	\$0.00	\$0.00	0.00
1410 - Other Receivables	\$1,703.74	\$1,818.31	(114.57)
Total Accounts Receivable	\$592,953.97	\$435,517.48	157,436.49
Other Current Asset			
1122 - Accrued Interest - Short	\$2,610.61	\$6,805.84	(4,195.23)
1132 - Accrued Earnings - Long	\$199.97	\$199.97	0.00
1510 - Inventory - Store In-Kind	\$113,671.77	\$98,412.09	15,259.68
1580 - Inventory - Cleaning Supplies	\$8,729.51	\$7,342.01	1,387.50
1600 - Prepaid Workers Comp. Ins.	\$16,050.09	\$21,614.47	(5,564.38)
1610 - Prepaid General Insurance	\$7,860.24	\$9,017.89	(1,157.65)
1620 - Prepaid Employee Benefits	\$21,228.38	\$21,081.57	146.81
1630 - Prepaid Fuel	\$24,793.99	\$8,300.57	16,493.42
1640 - Prepaid Rent	\$2,711.71	\$2,711.71	0.00
1680 - Other Prepaid Expenditures	\$10,108.72	\$9,668.87	\$439.85
1700 - Endowment Funds Held	\$141,610.43	\$30,000.00	111,610.43
Total Other Current Asset	\$349,575.42	\$215,154.99	134,420.43
Total Current Assets	\$8,170,032.43	\$6,403,324.63	1,766,707.80
Fixed Assets			
1800 - Land	\$569,281.00	\$569,281.00	0.00
1810 - Leasehold Improvements - SKC	\$29,600.29	\$29,600.29	0.00
1820 - Buildings	\$4,492,296.06	\$4,492,296.06	0.00
1830 - Building Improvements	\$930,363.67	\$891,979.78	38,383.89
1840 - Office Equipment	\$706,165.91	\$692,465.62	13,700.29
1850 - Program Equipment	\$147,031.76	\$145,456.77	1,574.99
1860 - Building Equipment	\$54,281.57	\$47,254.62	7,026.95
1870 - Vehicles - Program	\$1,507,991.17	\$1,577,027.43	(69,036.26)
1900 - Contract Vocational Equipment	\$18,358.96	\$18,358.96	0.00
1910 - Production Vocational Equip	\$201,789.99	\$201,789.99	0.00
1920 - Shred Vocational Equipment	\$136,081.61	\$136,081.61	0.00
1930 - Vehicles - Vocational	\$88,623.59	\$88,623.59	0.00
1940 - ThriftWorks Voc. Equipment	\$68,609.23	\$68,609.23	0.00
1950 - 1st Ave Voc. Equipment	\$3,675.00	\$3,675.00	0.00
1980 - Building - Vocational Shred	\$383,689.92	\$383,689.92	0.00
1990 - Construction In Process	\$2,315.78	\$13,984.49	(11,668.71)
1995 - Financing Costs	\$32,579.00	\$32,579.00	0.00
Total Fixed Assets	\$9,372,734.51	\$9,392,753.36	(20,018.85)

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Other Assets			
1815 - Accum. Depr. Leasehold Improv.	(\$25,660.57)	(\$23,445.49)	(2,215.08)
1825 - Accum. Depr. Buildings	(\$1,717,110.72)	(\$1,603,272.36)	(113,838.36)
1835 - Accum. Depr. Building Improv.	(\$347,569.62)	(\$312,350.32)	(35,219.30)
1845 - Accum. Depr. Office Equip	(\$600,717.85)	(\$543,330.03)	(57,387.82)
1855 - Accum. Depr. Program Equip	(\$100,550.29)	(\$85,986.40)	(14,563.89)
1865 - Accum. Depr. Building Equip	(\$30,601.67)	(\$24,881.73)	(5,719.94)
1875 - Accum. Depr. Program Vehicles	(\$1,270,418.97)	(\$1,219,501.12)	(50,917.85)
1905 - Accum. Depr. Contract Equip	(\$17,760.98)	(\$16,566.14)	(1,194.84)
1915 - Accum. Depr. Production Equip	(\$196,099.28)	(\$192,736.44)	(3,362.84)
1925 - Accum. Depr. Shred Equip	(\$136,081.61)	(\$135,275.62)	(805.99)
1935 - Accum. Depr. Voc. Vehicles	(\$88,623.59)	(\$88,623.59)	0.00
1945 - Accum. Depr. ThriftWorks Equip	(\$63,997.60)	(\$62,116.19)	(1,881.41)
1955 - Accum. Depr. 1st Ave	(\$796.38)	(\$551.34)	(245.04)
1985 - Accum. Depr. Voc. Bldg Shred	(\$139,373.65)	(\$129,535.45)	(9,838.20)
1998 - Accum. Amortization	(\$31,221.35)	(\$27,963.47)	(3,257.88)
Total Other Assets	(\$4,766,584.13)	(\$4,466,135.69)	(300,448.44)
Total ASSETS	\$12,776,182.81	\$11,329,942.30	1,446,240.51
LIABILITIES & EQUITY			
Current Liabilities			
Accounts Payable			
2100 - Accounts Payable	\$96,162.59	\$287,053.32	(190,890.73)
Total Accounts Payable	\$96,162.59	\$287,053.32	(190,890.73)
Other Current Liability			
2000 - Current Maturities of Notes	\$921,089.95	\$69,950.55	851,139.40
2050 - Current Capital Lease Payable	\$54,166.55	\$40,665.29	13,501.26
2110 - Sales Tax Payable	\$2,542.00	\$2,532.00	10.00
2130 - Unearned Revenue	\$2,500.00	\$1,204,974.35	(1,202,474.35)
2410 - Self-Insured Health Payable	\$23,906.00	\$43,559.00	(19,653.00)
2430 - Accrued Interest Payable	\$2,935.46	\$3,683.55	(748.09)
2600 - Wages Payable	\$168,367.53	\$124,451.63	43,915.90
2610 - FICA Taxes Payable	\$37,340.34	\$27,931.66	9,408.68
2620 - Federal Tax Withholding Payable	\$14,096.55	\$10,445.97	3,650.58
2630 - State Tax Withholding Payable	\$7,246.00	\$5,205.00	2,041.00
2640 - 401(k) Payable	\$12,098.36	\$9,634.38	2,463.98
2650 - Donation Withholding Payable	\$0.00	\$503.62	(503.62)
2660 - Garnishment Withholding Payable	\$307.50	\$0.00	307.50
2680 - Flex - Medical Payable	\$1,895.68	\$624.96	1,270.72
2685 - HSA - Flex Payable	\$4,520.57	\$4,979.32	(458.75)
2690 - Flex - Dependent Care Payable	\$216.58	\$824.99	(608.41)
2700 - Accrued Vacation Payable	\$268,500.66	\$285,892.77	(17,392.11)
2810 - Less Current Maturities	(\$40,665.59)	(\$110,616.14)	69,950.55
Total Other Current Liability	\$1,481,064.14	\$1,725,242.90	(244,178.76)
Total Current Liabilities	\$1,577,226.73	\$2,012,296.22	(435,069.49)
Long Term Liabilities			
2800 - Notes Payable - Mortgage	\$0.00	\$991,677.21	(991,677.21)
2820 - Vehicle Lease Note Payable	\$10,198.71	\$61,458.20	(51,259.49)
Total Long Term Liabilities	\$10,198.71	\$1,053,135.41	(1,042,936.70)

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Equity			
3010 - Designated Fund - Asset Replac	\$4,709,503.00	\$4,370,725.00	338,778.00
3020 - Designated Fund - Unemployment	\$645,368.00	\$465,657.00	179,711.00
3800 - Temporarily Restricted Assets	\$1,053,374.86	\$720,184.75	333,190.11
3900 - Permanently Restricted Assets	\$141,860.43	\$30,250.00	111,610.43
Retained Earnings	\$3,982,973.17	\$2,981,521.03	1,001,452.14
Net Income	\$655,677.91	(\$303,827.11)	959,505.02
Total Equity	\$11,188,757.37	\$8,264,510.67	2,924,246.70
Total LIABILITIES & EQUITY	\$12,776,182.81	\$11,329,942.30	1,446,240.51