

## WACOSA

Summarized Statement of Financial Position  
and Financial Activities  
As of September 30, 2022

### Statements of Financial Position - Balance Sheet

	September 30, 2022	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	1,738,214.25	745,207.57	993,006.68
Investments	4,765,371.30	4,928,017.65	(162,646.35)
Other Current Assets	1,030,970.79	777,002.61	253,968.18
Net Property, Equip. Financing	4,512,930.27	4,755,947.46	(243,017.19)
<b>Total Assets</b>	<b>12,047,486.61</b>	<b>11,206,175.29</b>	<b>841,311.32</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	70,089.15	110,615.84	(40,526.69)
Accounts Payable	169,210.94	285,718.20	(116,507.26)
Accounts Payable - Electrolux	0.00	0.00	0.00
Other Accrued Expenditures	515,720.10	1,748,817.37	(1,233,097.27)
Notes Payable, Net of Current	389,044.59	887,102.23	(498,057.64)
<b>Total Liabilities</b>	<b>1,144,064.78</b>	<b>3,032,253.64</b>	<b>(1,888,188.86)</b>
<b>NET ASSETS</b>			
Designated Funds	5,354,871.00	4,836,382.00	518,489.00
Unrestricted Fund Balance	3,797,719.78	2,934,739.92	862,979.86
Current Year Income	370,342.37	(394,416.13)	764,758.50
Restricted Assets	1,380,488.68	797,215.86	583,272.82
<b>Total Net Assets</b>	<b>10,903,421.83</b>	<b>8,173,921.65</b>	<b>2,729,500.18</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>12,047,486.61</b>	<b>11,206,175.29</b>	<b>841,311.32</b>

### 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)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,871,793.93	3,587,949.10	3,079,503.36	283,844.83
Vocational (Business) Income	1,127,246.50	1,028,282.27	1,056,914.10	98,964.23
Contributions	1,311,683.85	732,624.96	496,925.85	579,058.89
Investment Income	(183,081.20)	22,500.00	11,793.33	(205,581.20)
Miscellaneous Income	16,481.42	7,499.97	8,965.86	8,981.45
<b>Total Income</b>	<b>6,144,124.50</b>	<b>5,378,856.30</b>	<b>4,654,102.50</b>	<b>765,268.20</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,966,063.20	4,568,141.09	3,464,390.30	(602,077.89)
Client Wages & Related Costs	542,341.74	580,231.00	492,916.94	(37,889.26)
Program & Office Supplies	48,323.99	56,200.50	33,529.67	(7,876.51)
Building & Equipment Costs	340,037.93	359,501.19	315,867.35	(19,463.26)
Advertising & Public Relations	28,287.78	39,337.12	19,042.64	(11,049.34)
Transportation Costs	360,149.68	250,945.05	245,632.94	109,204.63
Miscellaneous Other Expenses	231,165.27	205,314.38	190,965.19	25,850.89
Depreciation Expense	257,412.54	331,710.51	286,173.60	(74,297.97)
<b>Total Expenses</b>	<b>5,773,782.13</b>	<b>6,391,380.84</b>	<b>5,048,518.63</b>	<b>(617,598.71)</b>
<b>CHANGE IN NET ASSETS</b>	<b>370,342.37</b>	<b>(1,012,524.54)</b>	<b>(394,416.13)</b>	<b>1,382,866.91</b>

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

	Month Ended 9/30/2022	Current Year To-Date 9/30/2022	Prior Year 12/31/2021
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ (55,757)	\$ 370,342	\$ 1,964,742
Depreciation & Amortization	28,477	257,413	379,636
Net Unrealized (Gain) Loss on Investments	44,853	201,003	8,778
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	-	4,149	25,890
(Gain) Loss on Sale of Property and Equipment	-	(3,250)	(1,900)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(51,581)	(30,773)	(189,501)
Accounts Receivable Vocational, Net	(9,441)	(22,010)	(24,666)
Accounts Receivable Electrolux	-	-	-
Other Receivables	386	838,292	(889,321)
Inventory	721	(540)	(17,743)
Prepaid Expenses	(9,668)	(175,163)	(3,712)
Increase (Decrease) in			
Accounts Payable	89,949	50,198	(205,210)
Accrued Expenses (Unearned Revenue)	-	(886,139)	2,500
Inventory Payable - Electrolux	-	-	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	(24,414)	(42,124)	983,808
Net Cash Provided (Used) by Operating Activities	<u>13,524</u>	<u>561,399</u>	<u>2,033,302</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(12,890)	(91,340)	(50,594)
Proceeds from Disposal of Property and Equipment	-	3,250	1,900
Change in Construction in Process Costs	-	-	10,859
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	-	(4,717)	(3,071)
Reinvestments in Bremer Money Markets	(378)	(2,049)	(2,154)
Reinvestments in Investment Money Market	(5,322)	(25,892)	(49,758)
Reinvestments in Endowment	(1,152)	(2,667)	(843)
Proceeds from Sale of Investments	-	423,787	1,336,936
Purchase of Investments	-	(430,329)	(1,370,385)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	-	(1,495,498)
Change in Investment Money Market - For Sales Proceeds	-	(423,787)	(1,336,936)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	4,717	3,071
Change in Investment Money Market - For Purchase of Investments	-	430,329	1,365,882
Change in Investments - For Investment Fee	922	8,538	11,725
Net Cash Provided (Used) by Investing Activities	<u>(18,820)</u>	<u>(110,162)</u>	<u>(1,578,864)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	-	429,710	(1,009,048)
Vehicle Lease Payable	-	(16,983)	(54,611)
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>412,727</u>	<u>(1,063,659)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(5,296)</u>	<u>863,965</u>	<u>(609,221)</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,743,509</u>	<u>874,248</u>	<u>1,483,467</u>
Cash and Cash Equivalents - End of Period	<u>\$ 1,738,213</u>	<u>\$ 1,738,213</u>	<u>\$ 874,246</u>

**Additional Explanation:**

\*See narrative report for year's activity.



# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2022

	Sauk Centre DT&H Program				Sauk Centre EE 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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	786,533.36	685,019.06	597,000.85	101,514.30	144,487.35	169,497.38	163,236.31	(25,010.03)
<b>Total Income</b>	<b>786,533.36</b>	<b>685,019.06</b>	<b>597,000.85</b>	<b>101,514.30</b>	<b>144,487.35</b>	<b>169,497.38</b>	<b>163,236.31</b>	<b>(25,010.03)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	0.00
Staff Wages & Related Costs	327,289.66	322,722.58	288,631.51	4,567.08	81,024.62	181,155.73	88,745.42	(100,131.11)
Client Wages & Related Costs	6,145.73	6,655.00	6,220.00	(509.27)	44.14	783.00	901.73	(738.86)
Program & Office Supplies	2,323.49	1,473.75	1,368.38	849.74	849.82	539.28	500.49	310.54
Building & Equipment Costs	27,207.07	34,220.25	26,145.14	(7,013.18)	11,122.45	11,852.82	10,544.89	(730.37)
Advertising & Public Relations	529.14	671.22	28.65	(142.08)	295.62	415.62	16.00	(120.00)
Transportation Costs	28,346.85	35,327.43	24,834.30	(6,980.58)	-	6,974.55	0.00	(6,974.55)
Miscellaneous Other Expenses	922.93	3,810.78	1,458.64	(2,887.85)	530.00	1,842.03	769.11	(1,312.03)
Depr. & Amort. Expense	7,056.58	15,221.25	11,588.16	(8,164.67)	986.28	22,193.28	1,012.32	(21,207.00)
<b>Total Expenses</b>	<b>399,821.45</b>	<b>420,102.26</b>	<b>360,274.78</b>	<b>(20,280.81)</b>	<b>94,852.93</b>	<b>225,756.31</b>	<b>102,489.96</b>	<b>(130,903.38)</b>
<b>CHANGE IN NET ASSETS</b>	<b>386,711.91</b>	<b>264,916.80</b>	<b>236,726.07</b>	<b>121,795.11</b>	<b>49,634.42</b>	<b>(56,258.93)</b>	<b>60,746.35</b>	<b>105,893.35</b>
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income					3,871,793.93	3,587,949.10	3,079,503.36	283,844.83
<b>Total Income</b>					<b>3,871,793.93</b>	<b>3,587,949.10</b>	<b>3,079,503.36</b>	<b>283,844.83</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold					0.00	0.00	0.00	0.00
Staff Wages & Related Costs					2,838,406.86	3,441,706.99	2,435,468.09	(603,300.13)
Client Wages & Related Costs					31,990.69	34,679.00	29,478.56	(2,688.31)
Program & Office Supplies					27,274.17	27,513.00	12,994.32	(238.83)
Building & Equipment Costs					169,064.17	189,583.26	157,857.15	(20,519.09)
Advertising & Public Relations					6,815.71	7,804.00	368.97	(988.29)
Transportation Costs					340,028.56	223,340.61	224,540.21	116,687.95
Miscellaneous Other Expenses					9,073.88	29,053.82	14,088.81	(19,979.94)
Depr. & Amort. Expense					129,427.12	197,073.57	156,870.19	(67,646.45)
<b>Total Expenses</b>					<b>3,552,081.16</b>	<b>4,150,754.25</b>	<b>3,031,666.30</b>	<b>(598,673.09)</b>
<b>CHANGE IN NET ASSETS</b>					<b>319,712.77</b>	<b>(562,805.15)</b>	<b>47,837.06</b>	<b>882,517.92</b>
<b>REVENUE &amp; SUPPORT</b>								
Vocational (Business) Income	329,925.07	259,071.26	290,634.56	70,853.81	236,781.28	225,641.48	235,415.98	11,139.80
<b>Total Income</b>	<b>329,925.07</b>	<b>259,071.26</b>	<b>290,634.56</b>	<b>70,853.81</b>	<b>236,781.28</b>	<b>225,641.48</b>	<b>235,415.98</b>	<b>11,139.80</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	38,174.41	137.97	35,979.56	38,036.44	68,010.25	111,124.50	86,664.34	(43,114.25)
Client Wages & Related Costs	249,798.38	264,372.00	223,562.98	(14,573.62)	146,104.36	166,109.00	143,476.73	(20,004.64)
Program & Office Supplies	3,895.99	2,399.94	171.34	1,496.05	3,583.56	8,362.53	5,345.34	(4,778.97)
Building & Equipment Costs	4,662.36	3,572.37	4,339.35	1,089.99	47,881.31	48,940.65	38,600.47	(1,059.34)
Advertising & Public Relations	175.16	28.35	9.48	146.81	347.52	168.30	18.80	179.22
Transportation Costs	-	-	-	-	14,228.77	27,604.44	14,715.34	(13,375.67)
Miscellaneous Other Expenses	306.24	160.56	363.63	145.68	222.89	140.22	239.72	82.67
Depr. & Amort. Expense	896.69	896.22	896.13	0.47	36,455.88	36,314.19	36,711.52	141.69
<b>Total Expenses</b>	<b>297,909.23</b>	<b>271,567.41</b>	<b>265,322.47</b>	<b>26,341.82</b>	<b>316,834.54</b>	<b>398,763.83</b>	<b>325,772.26</b>	<b>(81,929.29)</b>
<b>CHANGE IN NET ASSETS</b>	<b>32,015.84</b>	<b>(12,496.15)</b>	<b>25,312.09</b>	<b>44,511.99</b>	<b>(80,053.26)</b>	<b>(173,122.35)</b>	<b>(90,356.28)</b>	<b>93,069.09</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2022

	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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	332,703.12	348,503.42	336,865.64	(15,800.30)	227,837.03	195,066.11	193,997.92	32,770.92
Contributions	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>332,703.12</b>	<b>348,503.42</b>	<b>336,865.64</b>	<b>(15,800.30)</b>	<b>227,837.03</b>	<b>195,066.11</b>	<b>193,997.92</b>	<b>32,770.92</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	240,156.86	211,071.92	217,475.03	29,084.94	40,612.25	38,202.02	34,695.16	2,410.23
Client Wages & Related Costs	43,143.02	42,701.00	35,489.17	442.02	71,086.96	72,370.00	60,472.91	(1,283.04)
Program & Office Supplies	2,702.16	3,975.03	2,819.70	(1,272.87)	1,990.80	2,700.00	2,918.17	(709.20)
Building & Equipment Costs	48,844.72	44,835.30	42,399.53	4,009.42	19,977.79	17,938.71	14,618.81	2,039.08
Advertising & Public Relations	2,984.25	5,394.24	2,912.69	(2,409.99)	3,172.78	3,394.80	2,834.22	(222.02)
Transportation Costs	-	-	-	-	5,892.35	-	6,377.39	5,892.35
Miscellaneous Other Expenses	14,475.00	345.78	8,729.60	14,129.22	3,460.58	1,433.25	3,388.11	2,027.33
Depr. & Amort. Expense	23,223.56	28,246.50	23,470.80	(5,022.94)	12,996.58	11,922.75	11,464.07	1,073.83
<b>Total Expenses</b>	<b>375,529.57</b>	<b>336,569.77</b>	<b>333,296.52</b>	<b>38,959.80</b>	<b>159,190.09</b>	<b>147,961.53</b>	<b>136,768.84</b>	<b>11,228.56</b>
<b>CHANGE IN NET ASSETS</b>	<b>(42,826.45)</b>	<b>11,933.65</b>	<b>3,569.12</b>	<b>(54,760.10)</b>	<b>68,646.94</b>	<b>47,104.58</b>	<b>57,229.08</b>	<b>21,542.36</b>

	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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	1,127,246.50	1,028,282.27	1,056,914.10	98,964.23	-	-	-	-
Contributions	-	-	-	-	1,311,683.85	732,624.96	496,925.85	579,058.89
Investment Income	-	-	-	-	(183,081.20)	22,500.00	11,793.33	(205,581.20)
Miscellaneous Income	-	-	-	-	16,481.42	7,499.97	8,965.86	8,981.45
<b>Total Income</b>	<b>1,127,246.50</b>	<b>1,028,282.27</b>	<b>1,056,914.10</b>	<b>98,964.23</b>	<b>1,145,084.07</b>	<b>762,624.93</b>	<b>517,685.04</b>	<b>382,459.14</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	386,953.77	360,536.41	374,814.09	26,417.36	740,702.57	765,897.69	654,108.12	(25,195.12)
Client Wages & Related Costs	510,132.72	545,552.00	463,001.79	(35,419.28)	218.33	-	436.59	218.33
Program & Office Supplies	12,172.51	17,437.50	11,254.55	(5,264.99)	8,877.31	11,250.00	9,280.80	(2,372.69)
Building & Equipment Costs	121,366.18	115,287.03	99,958.16	6,079.15	49,607.58	54,630.90	58,052.04	(5,023.32)
Advertising & Public Relations	6,679.71	8,985.69	5,775.19	(2,305.98)	14,792.36	22,547.43	12,898.48	(7,755.07)
Transportation Costs	20,121.12	27,604.44	21,092.73	(7,483.32)	-	-	-	-
Miscellaneous Other Expenses	18,464.71	2,079.81	12,721.06	16,384.90	203,626.68	174,180.75	164,155.32	29,445.93
Depr. & Amort. Expense	73,572.71	77,379.66	72,542.52	(3,806.95)	54,412.71	57,257.28	56,760.89	(2,844.57)
<b>Total Expenses</b>	<b>1,149,463.43</b>	<b>1,154,862.54</b>	<b>1,061,160.09</b>	<b>(5,399.11)</b>	<b>1,072,237.54</b>	<b>1,085,764.05</b>	<b>955,692.24</b>	<b>(13,526.51)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(22,216.93)</b>	<b>(126,580.27)</b>	<b>(4,245.99)</b>	<b>104,363.34</b>	<b>72,846.53</b>	<b>(323,139.12)</b>	<b>(438,007.20)</b>	<b>395,985.65</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of September 30, 2022

	Total Activity Year-to-Date			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,871,793.93	3,587,949.10	3,079,503.36	283,844.83
Vocational (Business) Income	1,127,246.50	1,028,282.27	1,056,914.10	98,964.23
Contributions	1,311,683.85	732,624.96	496,925.85	579,058.89
Investment Income	(183,081.20)	22,500.00	11,793.33	(205,581.20)
Miscellaneous Income	16,481.42	7,499.97	8,965.86	8,981.45
<b>Total Income</b>	<b>6,144,124.50</b>	<b>5,378,856.30</b>	<b>4,654,102.50</b>	<b>765,268.20</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,966,063.20	4,568,141.09	3,464,390.30	(602,077.89)
Client Wages & Related Costs	542,341.74	580,231.00	492,916.94	(37,889.26)
Program & Office Supplies	48,323.99	56,200.50	33,529.67	(7,876.51)
Building & Equipment Costs	340,037.93	359,501.19	315,867.35	(19,463.26)
Advertising & Public Relations	28,287.78	39,337.12	19,042.64	(11,049.34)
Transportation Costs	360,149.68	250,945.05	245,632.94	109,204.63
Miscellaneous Other Expenses	231,165.27	205,314.38	190,965.19	25,850.89
Depr. & Amort. Expense	257,412.54	331,710.51	286,173.60	(74,297.97)
<b>Total Expenses</b>	<b>5,773,782.13</b>	<b>6,391,380.84</b>	<b>5,048,518.63</b>	<b>(617,598.71)</b>
<b>CHANGE IN NET ASSETS</b>	<b>370,342.37</b>	<b>(1,012,524.54)</b>	<b>(394,416.13)</b>	<b>1,382,866.91</b>