

WACOSA

Summarized Statement of Financial Position
and Financial Activities
As of December 31, 2022

Statements of Financial Position - Balance Sheet

	December 31, 2022	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,460,421.15	874,247.24	586,173.91
Investments	4,798,700.76	4,921,144.22	(122,443.46)
Other Current Assets	974,618.51	1,668,086.71	(693,468.20)
Net Property, Equip. Financing	4,448,213.39	4,679,002.46	(230,789.07)
Total Assets	11,681,953.81	12,142,480.63	(460,526.82)
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	128,397.08	993,264.24	(864,867.16)
Accounts Payable	108,542.24	105,930.94	2,611.30
Accounts Payable - Electrolux	0.00	0.00	0.00
Other Accrued Expenditures	525,460.67	533,888.39	(8,427.72)
Notes Payable, Net of Current	298,434.49	(23,682.40)	322,116.89
Total Liabilities	1,060,834.48	1,609,401.17	(548,566.69)
NET ASSETS			
Designated Funds	5,896,128.00	5,354,871.00	541,257.00
Unrestricted Fund Balance	3,237,863.92	2,112,557.46	1,125,306.46
Current Year Income	88,039.87	1,964,741.68	(1,876,701.81)
Restricted Assets	1,399,087.54	1,100,909.32	298,178.22
Total Net Assets	10,621,119.33	10,533,079.46	88,039.87
Total Liabilities & Net Assets	11,681,953.81	12,142,480.63	(460,526.82)

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	5,240,891.56	4,732,629.91	4,426,959.30	508,261.65
Vocational (Business) Income	1,491,670.87	1,356,316.06	1,440,655.85	135,354.81
Contributions	1,408,680.59	1,234,299.95	3,205,668.81	174,380.64
Investment Income	(142,103.56)	30,000.00	6,361.04	(172,103.56)
Miscellaneous Income	16,062.18	9,999.96	12,997.32	6,062.22
Total Income	8,015,201.64	7,363,245.88	9,092,642.32	651,955.76
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	5,595,434.37	6,091,114.98	5,006,098.05	(495,680.61)
Client Wages & Related Costs	692,385.66	765,293.00	665,231.54	(72,907.34)
Program & Office Supplies	68,127.92	74,934.00	44,149.53	(6,806.08)
Building & Equipment Costs	464,824.50	479,334.96	425,042.83	(14,510.46)
Advertising & Public Relations	43,168.56	52,449.88	29,376.11	(9,281.32)
Transportation Costs	454,090.18	334,593.24	343,157.06	119,496.94
Miscellaneous Other Expenses	266,806.58	273,752.48	235,209.52	(6,945.90)
Depreciation Expense	342,324.00	442,281.00	379,636.00	(99,957.00)
Total Expenses	7,927,161.77	8,513,753.54	7,127,900.64	(586,591.77)
CHANGE IN NET ASSETS	88,039.87	(1,150,507.66)	1,964,741.68	1,238,547.53

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

	Month Ended 12/31/2022	Current Year To-Date 12/31/2022	Prior Year 12/31/2021
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ (230,374)	\$ 88,040	\$ 1,964,742
Depreciation & Amortization	28,334	342,324	379,636
Net Unrealized (Gain) Loss on Investments	(2,867)	173,605	8,778
In-Kind Donations - Effecting Balance Sheet Only		-	-
Realized (Gain) Loss on Sale of Investments	172	8,476	25,890
(Gain) Loss on Sale of Property and Equipment	-	(3,275)	(1,900)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(15,496)	(17,288)	(189,501)
Accounts Receivable Vocational, Net	14,272	14,987	(24,666)
Accounts Receivable Electrolux	-	-	-
Other Receivables	116	838,957	(889,321)
Inventory	4,000	3,231	(17,743)
Prepaid Expenses	1,640	(165,481)	(3,712)
Increase (Decrease) in			
Accounts Payable	31,998	(13,474)	(205,210)
Accrued Expenses (Unearned Revenue)	-	(886,139)	2,500
Inventory Payable - Electrolux	-	-	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	48,203	21,643	983,808
Net Cash Provided (Used) by Operating Activities	<u>(120,001)</u>	<u>405,608</u>	<u>2,033,302</u>
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(9,082)	(100,423)	(50,594)
Proceeds from Disposal of Property and Equipment		3,650	1,900
Change in Construction in Process Costs	(11,488)	(11,488)	10,859
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	-	(4,099)	(3,071)
Reinvestments in Bremer Money Markets	(2,987)	(9,973)	(2,154)
Reinvestments in Investment Money Market	(947)	(37,233)	(49,758)
Reinvestments in Endowment	(1,852)	(4,519)	(843)
Proceeds from Sale of Investments	-	591,864	1,336,936
Purchase of Investments	-	(444,460)	(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	-	(591,864)	(1,336,936)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	4,099	3,071
Change in Investment Money Market - For Purchase of Investments	-	444,460	1,365,882
Change in Investments - For Investment Fee	1,389	11,747	11,725
Net Cash Provided (Used) by Investing Activities	<u>(24,967)</u>	<u>(148,238)</u>	<u>(1,578,864)</u>
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(69,793)	346,384	(1,009,048)
Vehicle Lease Payable	-	(16,983)	(54,611)
Net Cash Provided (Used) by Financing Activities	<u>(69,793)</u>	<u>329,401</u>	<u>(1,063,659)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(214,760)</u>	<u>586,772</u>	<u>(609,221)</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,675,780</u>	<u>874,248</u>	<u>1,483,467</u>
Cash and Cash Equivalents - End of Period	<u>\$ 1,461,020</u>	<u>\$ 1,461,020</u>	<u>\$ 874,246</u>

Additional Explanation:

*See narrative report for year's activity.

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Summarized Statement of Programs and Vocational (Business) Activities As of December 31, 2022

	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	2,519,269.55	2,374,568.98	2,267,661.28	144,700.57	729,995.26	513,491.96	495,670.03	216,503.30
Total Income	2,519,269.55	2,374,568.98	2,267,661.28	144,700.57	729,995.26	513,491.96	495,670.03	216,503.30
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	2,102,540.60	2,524,714.09	2,012,041.13	(422,173.49)	795,510.54	769,580.52	616,249.70	25,930.02
Client Wages & Related Costs	32,581.26	34,391.00	30,006.23	(1,809.74)	296.31	131.00	114.61	165.31
Program & Office Supplies	13,806.90	12,999.96	7,163.82	806.94	4,045.49	8,000.04	3,104.93	(3,954.55)
Building & Equipment Costs	104,601.95	95,850.00	93,299.46	8,751.95	33,511.65	28,438.44	28,866.67	5,073.21
Advertising & Public Relations	5,336.48	5,519.44	674.44	(182.96)	1,868.01	1,666.56	236.09	201.45
Transportation Costs	267,982.01	158,324.64	196,653.18	109,657.37	86,575.20	39,134.76	63,550.87	47,440.44
Miscellaneous Other Expenses	7,572.02	17,401.16	8,480.43	(9,829.14)	2,284.19	5,801.04	2,521.58	(3,516.85)
Depr. & Amort. Expense	113,272.49	128,890.08	136,946.31	(15,617.59)	34,037.67	45,210.96	41,588.25	(11,173.29)
Total Expenses	2,647,693.71	2,978,090.37	2,485,265.00	(330,396.66)	958,129.06	897,963.32	756,232.70	60,165.74
CHANGE IN NET ASSETS	(128,424.16)	(603,521.39)	(217,603.72)	475,097.23	(228,133.80)	(384,471.36)	(260,562.67)	156,337.56
	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	374,650.38	387,096.00	335,278.92	(12,445.62)	382,699.49	330,336.00	285,792.05	52,363.49
Total Income	374,650.38	387,096.00	335,278.92	(12,445.62)	382,699.49	330,336.00	285,792.05	52,363.49
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	272,719.78	364,397.79	188,068.81	(91,678.01)	305,287.17	258,377.04	202,643.96	46,910.13
Client Wages & Related Costs	-	-	-	-	1,950.16	1,399.00	1,222.56	551.16
Program & Office Supplies	4,826.83	6,300.00	3,085.75	(1,473.17)	9,346.70	6,699.96	2,045.40	2,646.74
Building & Equipment Costs	13,554.37	17,758.68	13,598.41	(4,204.31)	30,310.29	49,299.84	27,449.17	(18,989.55)
Advertising & Public Relations	551.89	564.84	69.74	(12.95)	-	1,205.76	-	(1,205.76)
Transportation Costs	30,272.97	23,192.40	22,375.77	7,080.57	10,701.01	20,732.88	4,336.80	(10,031.87)
Miscellaneous Other Expenses	1,124.40	3,288.00	1,207.95	(2,163.60)	-	4,711.08	-	(4,711.08)
Depr. & Amort. Expense	7,055.03	12,501.00	9,957.75	(5,445.97)	6,709.59	26,277.00	3,874.22	(19,567.41)
Total Expenses	330,105.27	428,002.71	238,364.18	(97,897.44)	364,304.92	368,702.56	241,572.11	(4,397.64)
CHANGE IN NET ASSETS	44,545.11	(40,906.71)	96,914.74	85,451.82	18,394.57	(38,366.56)	44,219.94	56,761.13

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities As of December 31, 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)
REVENUE & SUPPORT								
Program Service Income	1,056,180.31	903,564.02	830,618.38	152,616.29	178,096.57	223,572.95	211,938.64	(45,476.38)
Total Income	1,056,180.31	903,564.02	830,618.38	152,616.29	178,096.57	223,572.95	211,938.64	(45,476.38)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	0.00
Staff Wages & Related Costs	462,635.60	430,298.44	416,456.89	32,337.16	113,923.91	241,540.64	120,943.11	(127,616.73)
Client Wages & Related Costs	7,620.50	8,774.00	7,659.60	(1,153.50)	48.80	1,032.00	898.58	(983.20)
Program & Office Supplies	5,002.28	1,965.00	1,923.81	3,037.28	1,829.58	719.04	703.64	1,110.54
Building & Equipment Costs	37,048.54	45,627.00	35,880.73	(8,578.46)	14,852.14	15,803.76	14,096.06	(951.62)
Advertising & Public Relations	685.06	894.96	86.59	(209.90)	382.72	554.16	48.37	(171.44)
Transportation Costs	36,094.41	47,103.24	32,655.77	(11,008.83)	-	9,299.40	0.00	(9,299.40)
Miscellaneous Other Expenses	1,333.53	5,081.04	1,492.32	(3,747.51)	717.93	2,456.04	783.88	(1,738.11)
Depr. & Amort. Expense	9,192.31	20,295.00	14,550.97	(11,102.69)	1,259.74	29,591.04	1,345.71	(28,331.30)
Total Expenses	559,612.23	560,038.68	510,706.68	(426.45)	133,014.82	300,996.08	138,819.35	(167,981.26)
CHANGE IN NET ASSETS	496,568.08	343,525.34	319,911.70	153,042.74	45,081.75	(77,423.13)	73,119.29	122,504.88
					Total Program Income			
	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	5,240,891.56	4,732,629.91	4,426,959.30	508,261.65	5,240,891.56	4,732,629.91	4,426,959.30	508,261.65
Total Income	5,240,891.56	4,732,629.91	4,426,959.30	508,261.65				
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	4,052,617.60	4,588,908.52	3,556,403.60	(536,290.92)	4,052,617.60	4,588,908.52	3,556,403.60	(536,290.92)
Client Wages & Related Costs	42,497.03	45,727.00	39,901.58	(3,229.97)	42,497.03	45,727.00	39,901.58	(3,229.97)
Program & Office Supplies	38,857.78	36,684.00	18,027.35	2,173.78	38,857.78	36,684.00	18,027.35	2,173.78
Building & Equipment Costs	233,878.94	252,777.72	213,190.50	(18,898.78)	233,878.94	252,777.72	213,190.50	(18,898.78)
Advertising & Public Relations	8,824.16	10,405.72	1,115.23	(1,581.56)	8,824.16	10,405.72	1,115.23	(1,581.56)
Transportation Costs	431,625.60	297,787.32	319,572.39	133,838.28	431,625.60	297,787.32	319,572.39	133,838.28
Miscellaneous Other Expenses	13,032.07	38,738.36	14,486.16	(25,706.29)	13,032.07	38,738.36	14,486.16	(25,706.29)
Depr. & Amort. Expense	171,526.83	262,765.08	208,263.21	(91,238.25)	171,526.83	262,765.08	208,263.21	(91,238.25)
Total Expenses	4,992,860.01	5,533,793.72	4,370,960.02	(540,933.71)	4,992,860.01	5,533,793.72	4,370,960.02	(540,933.71)
CHANGE IN NET ASSETS	248,031.55	(801,163.81)	55,999.28	1,049,195.36				
	Community Crews				Production			
	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								
Vocational (Business) Income	410,203.12	341,724.04	405,072.18	68,479.08	313,410.15	297,629.03	305,814.18	15,781.12
Total Income	410,203.12	341,724.04	405,072.18	68,479.08	313,410.15	297,629.03	305,814.18	15,781.12
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	49,340.19	183.96	52,028.42	49,156.23	104,807.24	148,168.00	126,013.50	(43,360.76)
Client Wages & Related Costs	310,247.64	348,718.00	308,037.67	(38,470.36)	187,762.54	219,065.00	184,620.06	(31,302.46)
Program & Office Supplies	5,160.95	3,199.92	1,010.79	1,961.03	4,832.23	11,150.04	5,458.67	(6,317.81)
Building & Equipment Costs	5,896.35	4,763.16	5,807.71	1,133.19	67,576.22	65,254.20	54,292.71	2,322.02
Advertising & Public Relations	226.77	37.80	28.65	188.97	449.92	224.40	56.85	225.52
Transportation Costs	-	-	-	-	16,184.77	36,805.92	16,283.15	(20,621.15)
Miscellaneous Other Expenses	397.90	214.08	471.23	183.82	283.31	186.96	310.65	96.35
Depr. & Amort. Expense	896.69	1,194.96	1,194.84	(298.27)	49,100.60	48,418.92	48,418.72	681.68
Total Expenses	372,166.49	358,311.88	368,579.31	13,854.61	430,996.83	529,273.44	435,454.31	(98,276.61)
CHANGE IN NET ASSETS	38,036.63	(16,587.84)	36,492.87	54,624.47	(117,586.68)	(231,644.41)	(129,640.13)	114,057.73

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Summarized Statement of Programs and Vocational (Business) Activities As of December 31, 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)
REVENUE & SUPPORT								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	447,237.67	459,664.00	461,946.08	(12,426.33)	320,819.93	257,298.99	267,823.41	63,520.94
Contributions	(3,769.27)	-	15,259.68	(3,769.27)	-	-	-	-
Total Income	443,468.40	459,664.00	477,205.76	(16,195.60)	320,819.93	257,298.99	267,823.41	63,520.94
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	325,830.84	281,429.56	303,185.31	44,401.28	55,652.84	50,936.02	49,995.37	4,716.82
Client Wages & Related Costs	57,389.39	56,324.00	48,724.81	1,065.39	94,220.49	95,459.00	83,472.57	(1,238.51)
Program & Office Supplies	4,385.61	5,300.04	3,830.28	(914.43)	2,683.73	3,600.00	3,731.23	(916.27)
Building & Equipment Costs	63,921.35	59,780.40	56,390.30	4,140.95	27,466.71	23,918.28	20,271.93	3,548.43
Advertising & Public Relations	4,502.05	7,192.32	3,718.88	(2,690.27)	4,150.78	4,526.40	3,862.67	(375.62)
Transportation Costs	-	-	-	-	6,279.81	-	7,301.52	6,279.81
Miscellaneous Other Expenses	17,236.41	461.04	12,064.08	16,775.37	4,258.16	1,911.00	3,432.23	2,347.16
Depr. & Amort. Expense	30,995.73	37,662.00	31,034.01	(6,666.27)	17,432.41	15,897.00	15,897.31	1,535.41
Total Expenses	504,261.38	448,149.36	458,947.67	56,112.02	212,144.93	196,247.70	187,964.83	15,897.23
CHANGE IN NET ASSETS	(60,792.98)	11,514.64	18,258.09	(72,307.62)	108,675.00	61,051.29	79,858.58	47,623.71

	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	1,491,670.87	1,356,316.06	1,440,655.85	135,354.81	1,412,449.86	1,234,299.95	3,190,409.13	178,149.91
Contributions	(3,769.27)	-	15,259.68	(3,769.27)	(142,103.56)	30,000.00	6,361.04	(172,103.56)
Investment Income	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	16,062.18	9,999.96	12,997.32	6,062.22
Total Income	1,487,901.60	1,356,316.06	1,455,915.53	131,585.54	1,286,408.48	1,274,299.91	3,209,767.49	12,108.57
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	535,631.11	480,717.54	531,222.60	54,913.57	1,007,185.66	1,021,488.92	918,471.85	(14,303.26)
Client Wages & Related Costs	649,620.06	719,566.00	624,855.11	(69,945.94)	268.57	-	474.85	268.57
Program & Office Supplies	17,062.52	23,250.00	14,030.97	(6,187.48)	12,207.62	15,000.00	12,091.21	(2,792.38)
Building & Equipment Costs	164,860.63	153,716.04	136,762.65	11,144.59	66,084.93	72,841.20	75,089.68	(6,756.27)
Advertising & Public Relations	9,329.52	11,980.92	7,667.05	(2,651.40)	25,014.88	30,063.24	20,593.83	(5,048.36)
Transportation Costs	22,464.58	36,805.92	23,584.67	(14,341.34)	-	-	-	-
Miscellaneous Other Expenses	22,175.78	2,773.08	16,278.19	19,402.70	231,598.73	232,241.04	204,445.17	(642.31)
Depr. & Amort. Expense	98,425.43	103,172.88	96,544.88	(4,747.45)	72,371.74	76,343.04	74,827.91	(3,971.30)
Total Expenses	1,519,569.63	1,531,982.38	1,450,946.12	(12,412.75)	1,414,732.13	1,447,977.44	1,305,994.50	(33,245.31)
CHANGE IN NET ASSETS	(31,668.03)	(175,666.32)	4,969.41	143,998.29	(128,323.65)	(173,677.53)	1,903,772.99	45,353.88

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities As of December 31, 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)
REVENUE & SUPPORT				
Program Service Income	5,240,891.56	4,732,629.91	4,426,959.30	508,261.65
Vocational (Business) Income	1,491,670.87	1,356,316.06	1,440,655.85	135,354.81
Contributions	1,408,680.59	1,234,299.95	3,205,668.81	174,380.64
Investment Income	(142,103.56)	30,000.00	6,361.04	(172,103.56)
Miscellaneous Income	16,062.18	9,999.96	12,997.32	6,062.22
Total Income	8,015,201.64	7,363,245.88	9,092,642.32	651,955.76
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	5,595,434.37	6,091,114.98	5,006,098.05	(495,680.61)
Client Wages & Related Costs	692,385.66	765,293.00	665,231.54	(72,907.34)
Program & Office Supplies	68,127.92	74,934.00	44,149.53	(6,806.08)
Building & Equipment Costs	464,824.50	479,334.96	425,042.83	(14,510.46)
Advertising & Public Relations	43,168.56	52,449.88	29,376.11	(9,281.32)
Transportation Costs	454,090.18	334,593.24	343,157.06	119,496.94
Miscellaneous Other Expenses	266,806.58	273,752.48	235,209.52	(6,945.90)
Depr. & Amort. Expense	342,324.00	442,281.00	379,636.00	(99,957.00)
Total Expenses	7,927,161.77	8,513,753.54	7,127,900.64	(586,591.77)
CHANGE IN NET ASSETS	88,039.87	(1,150,507.66)	1,964,741.68	1,238,547.53