

WACOSA

Summarized Statement of Financial Position and Financial Activities As of June 30, 2023

Statements of Financial Position - Balance Sheet

	June 30, 2023	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,433,532.54	1,990,175.42	(556,642.88)
Investments	4,864,594.02	4,813,441.83	51,152.19
Other Current Assets	1,277,774.72	1,014,413.73	263,360.99
Rights of Use Assets	103,284.80	0.00	103,284.80
Net Property, Equip. Financing	4,335,715.48	4,581,524.38	(245,808.90)
Total Assets	12,014,901.56	12,399,555.36	(384,653.80)
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	164,462.29	956,227.83	(791,765.54)
Accounts Payable	87,379.48	66,923.78	20,455.70
Accounts Payable - Electrolux	0.00	0.00	0.00
Other Accrued Expenditures	533,896.33	534,041.25	(144.92)
Long Term Rights of Use Liability	63,512.27	0.00	63,512.27
Notes Payable, Net of Current	257,195.08	(40,665.59)	297,860.67
Total Liabilities	1,106,445.45	1,516,527.27	(410,081.82)
NET ASSETS			
Designated Funds	5,696,568.00	5,354,871.00	341,697.00
Unrestricted Fund Balance	3,300,798.03	3,993,218.05	(692,420.02)
Current Year Income	290,118.26	349,948.63	(59,830.37)
Restricted Assets	1,620,971.82	1,184,990.41	435,981.41
Total Net Assets	10,908,456.11	10,883,028.09	25,428.02
Total Liabilities & Net Assets	12,014,901.56	12,399,555.36	(384,653.80)

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	3,119,545.42	3,036,625.00	2,469,461.07	82,920.42
Vocational (Business) Income	806,636.29	790,396.00	732,634.23	16,240.29
Contributions	351,669.27	352,789.00	1,074,876.04	(1,119.73)
Investment Income	81,298.68	0.00	(127,638.42)	81,298.68
Miscellaneous Income	934.26	4,998.00	12,553.15	(4,063.74)
Total Income	4,360,083.92	4,184,808.00	4,161,886.07	175,275.92
EXPENDITURES				
Cost of Goods Sold	0.00		0.00	0.00
Staff Wages & Related Costs	2,876,394.79	3,285,219.96	2,585,553.91	(408,825.17)
Client Wages & Related Costs	357,382.04	365,836.00	365,716.69	(8,453.96)
Program & Office Supplies	45,930.86	38,103.78	34,603.22	7,827.08
Building & Equipment Costs	242,171.31	247,514.64	225,055.32	(5,343.33)
Advertising & Public Relations	23,893.17	40,473.06	18,167.21	(16,579.89)
Transportation Costs	221,923.69	234,986.22	237,078.43	(13,062.53)
Miscellaneous Other Expenses	109,949.73	123,868.08	174,029.96	(13,918.35)
Depreciation Expense	192,320.07	212,734.56	171,732.70	(20,414.49)
Total Expenses	4,069,965.66	4,548,736.30	3,811,937.44	(478,770.64)
CHANGE IN NET ASSETS	290,118.26	(363,928.30)	349,948.63	654,046.56

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

	Month Ended 6/30/2023	Current Year To-Date 6/30/2023	Prior Year 12/31/2022
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 41,286	\$ 267,170	\$ 85,258
Depreciation & Amortization	28,030	173,050	343,009
Net Unrealized (Gain) Loss on Investments	(2,130)	(62,643)	173,605
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(787)	25,191	8,476
(Gain) Loss on Sale of Property and Equipment	-	-	(3,275)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	47,869	(53,718)	(17,288)
Accounts Receivable Vocational, Net	(18,726)	(55,000)	14,987
Accounts Receivable Electrolux	-	-	-
Other Receivables	(16,027)	(16,983)	838,957
Inventory	571	561	3,231
Prepaid Expenses	7,058	(139,663)	(166,081)
Rights of Use Assets	-	3,086	(103,913)
Increase (Decrease) in			
Accounts Payable	(10,527)	(21,163)	(13,474)
Accrued Expenses (Unearned Revenue)	-	-	(886,139)
Salaries and Related Benefits Payable (Including Accrued Vacation)	(16,663)	(5,192)	34,021
Rights of Use Current & Long Term	-	(3,086)	103,913
Net Cash Provided (Used) by Operating Activities	<u>59,955</u>	<u>111,610</u>	<u>415,290</u>
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(2,372)	(64,901)	(110,705)
Proceeds from Disposal of Property and Equipment	-	-	3,650
Change in Construction in Process Costs	-	11,488	(11,488)
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	225	(1,175)	(4,099)
Reinvestments in Bremer Money Markets	(3,411)	(22,321)	(9,973)
Reinvestments in Investment Money Market	(4,633)	(25,845)	(37,233)
Reinvestments in Endowment	(2,353)	(4,102)	(4,519)
Proceeds from Sale of Investments	50,855	867,232	591,864
Purchase of Investments	(2,038)	(1,008,650)	(444,460)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	-	-
Change in Investment Money Market - For Sales Proceeds	(50,855)	(867,232)	(591,864)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	(225)	1,175	4,099
Change in Investment Money Market - For Purchase of Investments	2,038	1,008,650	444,460
Change in Investments - For Investment Fee	1,413	8,423	11,747
Net Cash Provided (Used) by Investing Activities	<u>(11,357)</u>	<u>(97,259)</u>	<u>(158,520)</u>
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(6,904)	(41,239)	346,384
Vehicle Lease Payable	-	-	(16,983)
Net Cash Provided (Used) by Financing Activities	<u>(6,904)</u>	<u>(41,239)</u>	<u>329,401</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>41,694</u>	<u>(26,888)</u>	<u>586,171</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,391,838</u>	<u>1,460,420</u>	<u>874,248</u>
Cash and Cash Equivalents - End of Period	<u>\$ 1,433,532</u>	<u>\$ 1,433,532</u>	<u>\$ 1,460,419</u>

Additional Explanation:

*See narrative report for year's activity.

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Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2023

	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	1,667,049.51	1,353,084.00	1,180,848.42	313,965.51	348,623.29	510,242.00	348,912.56	(161,618.71)
Total Income	1,667,049.51	1,353,084.00	1,180,848.42	313,965.51	348,623.29	510,242.00	348,912.56	(161,618.71)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,131,127.11	1,348,179.96	976,737.29	(217,052.85)	399,835.10	381,558.52	347,310.85	18,276.58
Client Wages & Related Costs	18,251.39	16,999.00	15,837.75	1,252.39	229.09	155.00	139.92	74.09
Program & Office Supplies	18,083.08	10,432.98	7,430.66	7,650.10	1,734.20	2,500.02	1,787.23	(765.82)
Building & Equipment Costs	60,115.61	56,171.16	50,173.49	3,944.45	18,678.08	16,171.56	15,736.39	2,506.52
Advertising & Public Relations	1,770.91	6,275.52	2,513.43	(4,504.61)	554.44	2,371.02	879.82	(1,816.58)
Transportation Costs	131,788.20	112,628.04	139,740.04	19,160.16	42,553.48	39,739.50	45,144.55	2,813.98
Miscellaneous Other Expenses	334.12	7,383.48	356.46	(7,049.36)	120.28	2,902.98	108.84	(2,782.70)
Depr. & Amort. Expense	55,548.75	61,067.52	57,446.35	(5,518.77)	17,396.07	17,990.52	17,214.58	(594.45)
Total Expenses	1,417,019.17	1,619,137.66	1,250,235.47	(202,118.49)	481,100.74	463,389.12	428,322.18	17,711.62
CHANGE IN NET ASSETS	250,030.34	(266,053.66)	(69,387.05)	516,084.00	(132,477.45)	46,852.88	(79,409.62)	(179,330.33)
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	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	211,479.91	241,396.00	182,308.29	(29,916.09)	229,061.14	260,415.00	163,245.06	(31,353.86)
Total Income	211,479.91	241,396.00	182,308.29	(29,916.09)	229,061.14	260,415.00	163,245.06	(31,353.86)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	142,938.21	223,088.50	123,238.19	(80,150.29)	170,587.76	173,476.52	136,166.85	(2,888.76)
Client Wages & Related Costs	-	-	-	-	1,102.98	1,019.00	941.84	83.98
Program & Office Supplies	3,180.41	3,150.00	2,495.11	30.41	1,738.92	4,249.98	7,364.31	(2,511.06)
Building & Equipment Costs	3,981.48	5,810.82	6,766.08	(1,829.34)	20,638.10	33,356.82	15,268.27	(12,718.72)
Advertising & Public Relations	245.12	1,024.50	259.93	(779.38)	127.80	1,141.98	-	(1,014.18)
Transportation Costs	14,867.28	16,757.52	15,785.43	(1,890.24)	5,801.00	17,795.04	5,917.18	(11,994.04)
Miscellaneous Other Expenses	206.97	1,655.46	192.32	(1,448.49)	42.90	1,744.50	-	(1,701.60)
Depr. & Amort. Expense	6,455.56	6,845.52	3,674.69	(389.96)	3,513.49	3,947.52	3,384.99	(434.03)
Total Expenses	171,875.03	258,332.32	152,411.75	(86,457.29)	203,552.95	236,731.36	169,043.44	(33,178.41)
CHANGE IN NET ASSETS	39,604.88	(16,936.32)	29,896.54	56,541.20	25,508.19	23,683.64	(5,798.38)	1,824.55

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Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2023

	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	601,372.26	574,894.00	514,809.09	26,478.26	61,959.31	96,594.00	79,337.65	(34,634.69)
Total Income	601,372.26	574,894.00	514,809.09	26,478.26	61,959.31	96,594.00	79,337.65	(34,634.69)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	0.00
Staff Wages & Related Costs	243,224.07	208,306.50	212,280.95	34,917.57	57,042.83	117,416.00	53,825.31	(60,373.17)
Client Wages & Related Costs	2,570.34	4,157.00	4,215.73	(1,586.66)	16.32	21.00	25.74	(4.68)
Program & Office Supplies	3,223.63	1,500.00	1,625.69	1,723.63	1,179.03	750.00	594.59	429.03
Building & Equipment Costs	8,602.94	12,855.30	18,368.06	(4,252.36)	3,367.63	3,575.28	7,537.37	(207.65)
Advertising & Public Relations	253.44	2,265.00	322.67	(2,011.56)	142.29	409.98	180.27	(267.69)
Transportation Costs	18,273.75	32,311.08	18,792.97	(14,037.33)	-	4,458.54	0.00	(4,458.54)
Miscellaneous Other Expenses	168.59	3,367.02	62.82	(3,198.43)	25.52	741.06	134.86	(715.54)
Depr. , ROU, & Amort. Expense	15,029.71	15,907.02	4,814.47	(877.31)	4,920.61	5,193.96	668.10	(273.35)
Total Expenses	291,346.47	280,668.92	260,483.36	10,677.55	66,694.23	132,565.82	62,966.24	(65,871.59)
CHANGE IN NET ASSETS	310,025.79	294,225.08	254,325.73	15,800.71	(4,734.92)	(35,971.82)	16,371.41	31,236.90
					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					3,119,545.42	3,036,625.00	2,469,461.07	82,920.42
Program Service Income					3,119,545.42	3,036,625.00	2,469,461.07	82,920.42
Total Income					3,119,545.42	3,036,625.00	2,469,461.07	82,920.42
EXPENDITURES								
Cost of Goods Sold					0.00	0.00	0.00	0.00
Staff Wages & Related Costs					2,144,755.08	2,452,026.00	1,849,559.44	(307,270.92)
Client Wages & Related Costs					22,170.12	22,351.00	21,160.98	(180.88)
Program & Office Supplies					29,139.27	22,582.98	21,297.59	6,556.29
Building & Equipment Costs					115,383.84	127,940.94	113,849.66	(12,557.10)
Advertising & Public Relations					3,094.00	13,488.00	4,156.12	(10,394.00)
Transportation Costs					213,283.71	223,689.72	225,380.17	(10,406.01)
Miscellaneous Other Expenses					898.38	17,794.50	855.30	(16,896.12)
Depr. & Amort. Expense					102,864.19	110,952.06	87,203.18	(8,087.87)
Total Expenses					2,631,588.59	2,990,825.20	2,323,462.44	(359,236.61)
CHANGE IN NET ASSETS					487,956.83	45,799.80	145,998.63	442,157.03
					Community Crews			
					Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT					245,851.53	228,847.00	228,137.87	17,004.53
Vocational (Business) Income	245,851.53	228,847.00	228,137.87	17,004.53	164,532.64	161,169.00	149,902.84	3,363.64
Total Income	245,851.53	228,847.00	228,137.87	17,004.53	164,532.64	161,169.00	149,902.84	3,363.64
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	16,776.38	26,297.98	25,440.49	(9,521.60)	57,232.47	60,601.48	44,949.59	(3,369.01)
Client Wages & Related Costs	162,570.88	161,442.00	172,322.78	1,128.88	95,079.35	101,983.00	97,046.28	(6,903.65)
Program & Office Supplies	2,129.13	2,270.82	2,210.75	(141.69)	2,891.73	2,250.00	1,716.19	641.73
Building & Equipment Costs	3,025.46	4,833.90	3,240.32	(1,808.44)	40,999.41	37,434.42	31,144.13	3,564.99
Advertising & Public Relations	52.55	4.98	106.82	47.57	108.95	210.00	211.91	(101.05)
Transportation Costs	-	-	-	-	7,500.21	8,180.52	8,405.55	(680.31)
Miscellaneous Other Expenses	104.74	157.50	49.81	(52.76)	71.07	119.04	32.84	(47.97)
Depr. & Amort. Expense	-	394.92	597.42	(394.92)	26,987.15	26,933.52	23,816.94	53.63
Total Expenses	184,659.14	195,402.10	203,968.39	(10,742.96)	230,870.34	237,711.98	207,323.43	(6,841.64)
CHANGE IN NET ASSETS	61,192.39	33,444.90	24,169.48	27,747.49	(66,337.70)	(76,542.98)	(57,420.59)	10,205.28

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of June 30, 2023

	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	221,418.06	237,186.00	219,472.61	(15,767.94)	174,834.06	163,194.00	135,120.91	11,640.06
Contributions	-	-	-	-	-	-	-	-
Total Income	221,418.06	237,186.00	219,472.61	(15,767.94)	174,834.06	163,194.00	135,120.91	11,640.06
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	162,357.42	151,706.98	159,719.33	10,650.44	22,114.87	20,356.52	24,761.39	1,758.35
Client Wages & Related Costs	24,869.51	30,033.00	27,790.08	(5,163.49)	52,488.38	49,892.00	47,193.97	2,596.38
Program & Office Supplies	1,428.97	1,999.98	1,912.94	(571.01)	4,074.01	1,500.00	1,439.80	2,574.01
Building & Equipment Costs	34,797.27	32,592.90	34,117.84	2,204.37	16,128.34	15,551.82	10,614.37	576.52
Advertising & Public Relations	2,491.67	4,960.02	1,967.22	(2,468.35)	1,532.91	3,985.02	1,990.96	(2,452.11)
Transportation Costs	-	-	-	-	1,139.77	3,115.98	3,292.71	(1,976.21)
Miscellaneous Other Expenses	5,032.59	174.00	5,204.47	4,858.59	1,141.58	1,045.02	3,355.43	96.56
Depr. & Amort. Expense	18,786.28	20,354.52	15,324.79	(1,568.24)	7,502.49	8,716.02	8,566.55	(1,213.53)
Total Expenses	249,763.71	241,821.40	246,036.67	7,942.31	106,122.35	104,162.38	101,215.18	1,959.97
CHANGE IN NET ASSETS	(28,345.65)	(4,635.40)	(26,564.06)	(23,710.25)	68,711.71	59,031.62	33,905.73	9,680.09

	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	806,636.29	790,396.00	732,634.23	16,240.29	-	-	-	-
Contributions	-	-	-	-	351,669.27	352,789.00	1,074,876.04	(1,119.73)
Investment Income	-	-	-	-	81,298.68	-	(127,638.42)	81,298.68
Miscellaneous Income	-	-	-	-	934.26	4,998.00	12,553.15	(4,063.74)
Total Income	806,636.29	790,396.00	732,634.23	16,240.29	433,902.21	357,787.00	959,790.77	76,115.21
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	258,481.14	258,962.96	254,870.80	(481.82)	473,158.57	574,231.00	481,123.67	(101,072.43)
Client Wages & Related Costs	335,008.12	343,350.00	344,353.11	(8,341.88)	203.80	135.00	202.60	68.80
Program & Office Supplies	10,523.84	8,020.80	7,279.68	2,503.04	6,267.75	7,500.00	6,025.95	(1,232.25)
Building & Equipment Costs	94,950.48	90,413.04	79,116.66	4,537.44	31,836.99	29,160.66	32,089.00	2,676.33
Advertising & Public Relations	4,186.08	9,160.02	4,276.91	(4,973.94)	16,613.09	17,825.04	9,734.18	(1,211.95)
Transportation Costs	8,639.98	11,296.50	11,698.26	(2,656.52)	-	-	-	-
Miscellaneous Other Expenses	6,349.98	1,495.56	8,642.55	4,854.42	102,701.37	104,578.02	164,532.11	(1,876.65)
Depr. & Amort. Expense	53,275.92	56,398.98	48,305.70	(3,123.06)	36,179.96	45,383.52	36,223.82	(9,203.56)
Total Expenses	771,415.54	779,097.86	758,543.67	(7,682.32)	666,961.53	778,813.24	729,931.33	(111,851.71)
CHANGE IN NET ASSETS	35,220.75	11,298.14	(25,909.44)	23,922.61	(233,059.32)	(421,026.24)	229,859.44	187,966.92

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Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2023

	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	3,119,545.42	3,036,625.00	2,469,461.07	82,920.42
Vocational (Business) Income	806,636.29	790,396.00	732,634.23	16,240.29
Contributions	351,669.27	352,789.00	1,074,876.04	(1,119.73)
Investment Income	81,298.68	-	(127,638.42)	81,298.68
Miscellaneous Income	934.26	4,998.00	12,553.15	(4,063.74)
Total Income	4,360,083.92	4,184,808.00	4,161,886.07	175,275.92
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	2,876,394.79	3,285,219.96	2,585,553.91	(408,825.17)
Client Wages & Related Costs	357,382.04	365,836.00	365,716.69	(8,453.96)
Program & Office Supplies	45,930.86	38,103.78	34,603.22	7,827.08
Building & Equipment Costs	242,171.31	247,514.64	225,055.32	(5,343.33)
Advertising & Public Relations	23,893.17	40,473.06	18,167.21	(16,579.89)
Transportation Costs	221,923.69	234,986.22	237,078.43	(13,062.53)
Miscellaneous Other Expenses	109,949.73	123,868.08	174,029.96	(13,918.35)
Depr. & Amort. Expense	192,320.07	212,734.56	171,732.70	(20,414.49)
Total Expenses	4,069,965.66	4,548,736.30	3,811,937.44	(478,770.64)
CHANGE IN NET ASSETS	290,118.26	(363,928.30)	349,948.63	654,046.56