

## WACOSA

Summarized Statement of Financial Position  
and Financial Activities  
As of August 31, 2023

### Statements of Financial Position - Balance Sheet

	August 31, 2023	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	550,786.32	1,743,510.35	(1,192,724.03)
Investments	5,884,522.66	4,796,921.42	1,087,601.24
Other Current Assets	1,336,110.68	968,759.56	367,351.12
Rights of Use Assets	100,829.18	0.00	100,829.18
Net Property, Equip. Financing	4,283,726.74	4,528,517.75	(244,791.01)
<b>Total Assets</b>	<b>12,155,975.58</b>	<b>12,037,709.08</b>	<b>118,266.50</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	162,573.31	70,089.15	92,484.16
Accounts Payable	68,357.43	79,262.44	(10,905.01)
Accounts Payable - Electrolux	0.00	0.00	0.00
Other Accrued Expenditures	548,092.17	540,134.18	7,957.99
Long Term Rights of Use Liability	63,512.27	0.00	63,512.27
Notes Payable, Net of Current	243,265.56	389,044.59	(145,779.03)
<b>Total Liabilities</b>	<b>1,085,800.74</b>	<b>1,078,530.36</b>	<b>7,270.38</b>
<b>NET ASSETS</b>			
Designated Funds	5,696,568.00	5,354,871.00	341,697.00
Unrestricted Fund Balance	3,293,215.78	3,800,648.53	(507,432.75)
Current Year Income	451,836.99	426,099.26	25,737.73
Restricted Assets	1,628,554.07	1,377,559.93	250,994.14
<b>Total Net Assets</b>	<b>11,070,174.84</b>	<b>10,959,178.72</b>	<b>110,996.12</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>12,155,975.58</b>	<b>12,037,709.08</b>	<b>118,266.50</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	4,325,742.53	4,078,512.00	3,380,912.14	247,230.53
Vocational (Business) Income	1,108,555.44	1,063,884.00	992,378.27	44,671.44
Contributions	407,139.97	562,828.00	1,298,147.93	(155,688.03)
Investment Income	101,227.32	0.00	(144,158.83)	101,227.32
Miscellaneous Income	1,232.91	6,664.00	15,802.03	(5,431.09)
<b>Total Income</b>	<b>5,943,898.17</b>	<b>5,711,888.00</b>	<b>5,543,081.54</b>	<b>232,010.17</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00		0.00	0.00
Staff Wages & Related Costs	3,887,253.20	4,397,041.28	3,498,595.30	(509,788.08)
Client Wages & Related Costs	477,458.28	493,728.00	485,330.35	(16,269.72)
Program & Office Supplies	56,986.25	50,805.04	43,667.84	6,181.21
Building & Equipment Costs	324,385.95	330,019.52	298,020.35	(5,633.57)
Advertising & Public Relations	47,524.52	53,964.08	23,614.66	(6,439.56)
Transportation Costs	305,492.11	313,314.96	323,697.18	(7,822.85)
Miscellaneous Other Expenses	140,875.02	165,157.44	215,121.52	(24,282.42)
Depreciation Expense	252,085.85	283,646.08	228,935.08	(31,560.23)
<b>Total Expenses</b>	<b>5,492,061.18</b>	<b>6,087,676.40</b>	<b>5,116,982.28</b>	<b>(595,615.22)</b>
<b>CHANGE IN NET ASSETS</b>	<b>451,836.99</b>	<b>(375,788.40)</b>	<b>426,099.26</b>	<b>827,625.39</b>

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

	Month Ended 8/31/2023	Current Year To-Date 8/31/2023	Prior Year 12/31/2022
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ 122,692	\$ 451,837	\$ 85,258
Depreciation & Amortization	25,509	226,392	343,009
Net Unrealized (Gain) Loss on Investments	(3,046)	(76,543)	173,605
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	-	25,191	8,476
(Gain) Loss on Sale of Property and Equipment	597	597	(3,275)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(55,785)	(147,621)	(17,288)
Accounts Receivable Vocational, Net	25,175	(49,566)	14,987
Accounts Receivable Electrolux	-	-	-
Other Receivables	(1,021)	(17,112)	838,957
Inventory	139	1,021	3,231
Prepaid Expenses	9,719	(132,810)	(166,081)
Rights of Use Assets	-	3,086	(103,913)
Increase (Decrease) in			
Accounts Payable	(33,543)	(40,185)	(13,474)
Accrued Expenses (Unearned Revenue)	-	-	(886,139)
Salaries and Related Benefits Payable (Including Accrued Vacation)	13,493	7,115	34,021
Rights of Use Current & Long Term	-	(3,086)	103,913
Net Cash Provided (Used) by Operating Activities	<u>103,928</u>	<u>248,317</u>	<u>415,290</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	-	(64,901)	(110,705)
Proceeds from Disposal of Property and Equipment	505	505	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	-	(1,401)	(4,099)
Reinvestments in Bremer Money Markets	(3,882)	(29,147)	(9,973)
Reinvestments in Investment Money Market	(1,460)	(27,871)	(37,233)
Reinvestments in Endowment	-	(4,102)	(4,519)
Proceeds from Sale of Investments	200,000	1,067,232	591,864
Purchase of Investments	-	(1,054,392)	(444,460)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	(1,000,000)	(1,000,000)	-
Change in Investment Money Market - For Sales Proceeds	(200,000)	(1,067,232)	(591,864)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	1,401	4,099
Change in Investment Money Market - For Purchase of Investments	-	1,054,392	444,460
Change in Investments - For Investment Fee	1,413	11,246	11,747
Net Cash Provided (Used) by Investing Activities	<u>(1,003,424)</u>	<u>(1,102,783)</u>	<u>(158,520)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(6,955)	(55,169)	346,384
Vehicle Lease Payable	-	-	(16,983)
Net Cash Provided (Used) by Financing Activities	<u>(6,955)</u>	<u>(55,169)</u>	<u>329,401</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(906,450)</u>	<u>(909,634)</u>	<u>586,171</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,457,236</u>	<u>1,460,420</u>	<u>874,248</u>
Cash and Cash Equivalents - End of Period	<u>\$ 550,786</u>	<u>\$ 550,786</u>	<u>\$ 1,460,419</u>

**Additional Explanation:**

\*See narrative report for year's activity.

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of August 31, 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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	2,306,195.04	1,826,114.00	1,592,975.85	480,081.04	487,674.09	688,619.00	491,583.25	(200,944.91)
<b>Total Income</b>	<b>2,306,195.04</b>	<b>1,826,114.00</b>	<b>1,592,975.85</b>	<b>480,081.04</b>	<b>487,674.09</b>	<b>688,619.00</b>	<b>491,583.25</b>	<b>(200,944.91)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,512,761.02	1,804,439.28	1,300,388.39	(291,678.26)	548,081.19	510,691.36	488,946.84	37,389.83
Client Wages & Related Costs	24,123.59	22,941.00	21,366.12	1,182.59	318.09	210.00	186.90	108.09
Program & Office Supplies	22,418.71	13,910.64	9,208.79	8,508.07	3,296.84	3,333.36	2,324.57	(36.52)
Building & Equipment Costs	83,536.87	74,894.88	66,443.59	8,641.99	25,474.38	21,562.08	20,747.75	3,912.30
Advertising & Public Relations	2,259.27	8,367.36	3,507.21	(6,108.09)	693.12	3,161.36	1,227.68	(2,468.24)
Transportation Costs	181,740.95	150,170.72	190,229.91	31,570.23	58,674.23	52,986.00	61,456.76	5,688.23
Miscellaneous Other Expenses	3,839.20	9,844.64	5,236.99	(6,005.44)	1,487.80	3,870.64	1,599.05	(2,382.84)
Depr. & Amort. Expense	72,571.24	81,423.36	75,967.07	(8,852.12)	22,996.92	23,987.36	22,793.42	(990.44)
<b>Total Expenses</b>	<b>1,903,250.85</b>	<b>2,165,991.88</b>	<b>1,672,348.07</b>	<b>(262,741.03)</b>	<b>661,022.57</b>	<b>619,802.16</b>	<b>599,282.97</b>	<b>41,220.41</b>
<b>CHANGE IN NET ASSETS</b>	<b>402,944.19</b>	<b>(339,877.88)</b>	<b>(79,372.22)</b>	<b>742,822.07</b>	<b>(173,348.48)</b>	<b>68,816.84</b>	<b>(107,699.72)</b>	<b>(242,165.32)</b>
	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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	300,523.76	325,785.00	244,960.24	(25,261.24)	325,886.36	351,454.00	234,490.16	(25,567.64)
<b>Total Income</b>	<b>300,523.76</b>	<b>325,785.00</b>	<b>244,960.24</b>	<b>(25,261.24)</b>	<b>325,886.36</b>	<b>351,454.00</b>	<b>234,490.16</b>	<b>(25,567.64)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	200,644.87	298,589.00	167,746.61	(97,944.13)	238,216.81	232,188.36	191,147.16	6,028.45
Client Wages & Related Costs					1,475.68	1,377.00	1,278.49	98.68
Program & Office Supplies	4,087.18	4,200.00	3,195.38	(112.82)	2,444.46	5,666.64	7,679.93	(3,222.18)
Building & Equipment Costs	5,587.06	7,747.76	8,887.51	(2,160.70)	26,052.38	44,475.76	19,724.95	(18,423.38)
Advertising & Public Relations	326.18	1,366.00	362.71	(1,039.82)	190.80	1,522.64	-	(1,331.84)
Transportation Costs	20,502.46	22,343.36	21,491.05	(1,840.90)	8,143.71	23,726.72	8,104.12	(15,583.01)
Miscellaneous Other Expenses	908.78	2,207.28	762.36	(1,298.50)	741.32	2,326.00	-	(1,584.68)
Depr. & Amort. Expense	8,455.03	9,127.36	4,801.47	(672.33)	4,670.05	5,263.36	4,493.19	(593.31)
<b>Total Expenses</b>	<b>240,511.56</b>	<b>345,580.76</b>	<b>207,247.09</b>	<b>(105,069.20)</b>	<b>281,935.21</b>	<b>316,546.48</b>	<b>232,427.84</b>	<b>(34,611.27)</b>
<b>CHANGE IN NET ASSETS</b>	<b>60,012.20</b>	<b>(19,795.76)</b>	<b>37,713.15</b>	<b>79,807.96</b>	<b>43,951.15</b>	<b>34,907.52</b>	<b>2,062.32</b>	<b>9,043.63</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of August 31, 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	834,883.63	775,875.00	696,359.35	59,008.63	70,579.65	110,665.00	120,543.29	(40,085.35)
<b>Total Income</b>	<b>834,883.63</b>	<b>775,875.00</b>	<b>696,359.35</b>	<b>59,008.63</b>	<b>70,579.65</b>	<b>110,665.00</b>	<b>120,543.29</b>	<b>(40,085.35)</b>
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	0.00
Staff Wages & Related Costs	331,161.56	278,807.00	289,206.90	52,354.56	74,290.38	157,152.00	71,813.48	(82,861.62)
Client Wages & Related Costs	3,463.21	5,609.00	5,650.05	(2,145.79)	31.45	28.00	44.14	3.45
Program & Office Supplies	3,709.39	2,000.00	2,105.92	1,709.39	1,356.71	1,000.00	770.24	356.71
Building & Equipment Costs	12,744.29	17,140.40	24,234.31	(4,396.11)	4,463.70	4,767.04	9,954.59	(303.34)
Advertising & Public Relations	328.99	3,020.00	450.24	(2,691.01)	184.85	546.64	251.54	(361.79)
Transportation Costs	25,593.21	43,081.44	25,605.56	(17,488.23)	-	5,944.72	0.00	(5,944.72)
Miscellaneous Other Expenses	1,709.49	4,489.36	922.93	(2,779.87)	284.37	988.08	530.00	(703.71)
Depr. , ROU, & Amort. Expense	19,982.58	21,209.36	6,309.21	(1,226.78)	6,536.73	6,925.28	880.22	(388.55)
<b>Total Expenses</b>	<b>398,692.72</b>	<b>375,356.56</b>	<b>354,485.12</b>	<b>23,336.16</b>	<b>87,148.19</b>	<b>177,351.76</b>	<b>84,244.21</b>	<b>(90,203.57)</b>
<b>CHANGE IN NET ASSETS</b>	<b>436,190.91</b>	<b>400,518.44</b>	<b>341,874.23</b>	<b>35,672.47</b>	<b>(16,568.54)</b>	<b>(66,686.76)</b>	<b>36,299.08</b>	<b>50,118.22</b>
					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					4,325,742.53	4,078,512.00	3,380,912.14	247,230.53
Program Service Income					4,325,742.53	4,078,512.00	3,380,912.14	247,230.53
<b>Total Income</b>					<b>4,325,742.53</b>	<b>4,078,512.00</b>	<b>3,380,912.14</b>	<b>247,230.53</b>
EXPENDITURES								
Cost of Goods Sold					0.00	0.00	0.00	0.00
Staff Wages & Related Costs					2,905,155.83	3,281,867.00	2,509,249.38	(376,711.17)
Client Wages & Related Costs					29,412.02	30,165.00	28,525.70	(752.98)
Program & Office Supplies					37,313.29	30,110.64	25,284.83	7,202.65
Building & Equipment Costs					157,858.68	170,587.92	149,992.70	(12,729.24)
Advertising & Public Relations					3,983.21	17,984.00	5,799.38	(14,000.79)
Transportation Costs					294,654.56	298,252.96	306,887.40	(3,598.40)
Miscellaneous Other Expenses					8,970.96	23,726.00	9,051.33	(14,755.04)
Depr. & Amort. Expense					135,212.55	147,936.08	115,244.58	(12,723.53)
<b>Total Expenses</b>					<b>3,572,561.10</b>	<b>4,000,629.60</b>	<b>3,150,035.30</b>	<b>(428,068.50)</b>
<b>CHANGE IN NET ASSETS</b>					<b>753,181.43</b>	<b>77,882.40</b>	<b>230,876.84</b>	<b>675,299.03</b>
					Community Crews			
					Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT					327,793.13	308,850.00	300,403.75	18,943.13
Vocational (Business) Income					327,793.13	308,850.00	300,403.75	18,943.13
<b>Total Income</b>					<b>327,793.13</b>	<b>308,850.00</b>	<b>300,403.75</b>	<b>18,943.13</b>
EXPENDITURES								
Cost of Goods Sold					-	-	-	-
Staff Wages & Related Costs	24,026.84	35,198.64	34,113.43	(11,171.80)	76,197.39	81,112.64	59,244.53	(4,915.25)
Client Wages & Related Costs	214,661.93	217,881.00	227,869.49	(3,219.07)	130,853.19	137,634.00	127,335.70	(6,780.81)
Program & Office Supplies	2,772.23	3,027.76	3,076.27	(255.53)	3,584.85	3,000.00	3,558.32	584.85
Building & Equipment Costs	4,130.81	6,445.20	4,243.33	(2,314.39)	54,589.93	49,912.56	40,659.48	4,677.37
Advertising & Public Relations	62.12	6.64	149.04	55.48	130.23	280.00	295.70	(149.77)
Transportation Costs	-	-	-	-	9,261.40	10,907.36	12,910.29	(1,645.96)
Miscellaneous Other Expenses	297.81	210.00	306.24	87.81	207.03	158.72	222.89	48.31
Depr. & Amort. Expense		526.56	796.56	(526.56)	36,067.63	35,911.36	32,168.65	156.27
<b>Total Expenses</b>	<b>245,951.74</b>	<b>263,295.80</b>	<b>270,554.36</b>	<b>(17,344.06)</b>	<b>310,891.65</b>	<b>318,916.64</b>	<b>276,395.56</b>	<b>(8,024.99)</b>
<b>CHANGE IN NET ASSETS</b>	<b>81,841.39</b>	<b>45,554.20</b>	<b>29,849.39</b>	<b>36,287.19</b>	<b>(80,312.56)</b>	<b>(101,403.64)</b>	<b>(70,320.84)</b>	<b>21,091.08</b>
					Production			
					Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT					230,579.09	217,513.00	206,074.72	13,066.09
Vocational (Business) Income					230,579.09	217,513.00	206,074.72	13,066.09
<b>Total Income</b>					<b>230,579.09</b>	<b>217,513.00</b>	<b>206,074.72</b>	<b>13,066.09</b>
EXPENDITURES								
Cost of Goods Sold					-	-	-	-
Staff Wages & Related Costs					76,197.39	81,112.64	59,244.53	(4,915.25)
Client Wages & Related Costs					130,853.19	137,634.00	127,335.70	(6,780.81)
Program & Office Supplies					3,584.85	3,000.00	3,558.32	584.85
Building & Equipment Costs					54,589.93	49,912.56	40,659.48	4,677.37
Advertising & Public Relations					130.23	280.00	295.70	(149.77)
Transportation Costs					9,261.40	10,907.36	12,910.29	(1,645.96)
Miscellaneous Other Expenses					207.03	158.72	222.89	48.31
Depr. & Amort. Expense					36,067.63	35,911.36	32,168.65	156.27
<b>Total Expenses</b>					<b>310,891.65</b>	<b>318,916.64</b>	<b>276,395.56</b>	<b>(8,024.99)</b>
<b>CHANGE IN NET ASSETS</b>					<b>(80,312.56)</b>	<b>(101,403.64)</b>	<b>(70,320.84)</b>	<b>21,091.08</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of August 31, 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)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	301,458.37	317,275.00	293,977.78	(15,816.63)	248,724.85	220,246.00	191,922.02	28,478.85
Contributions	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>301,458.37</b>	<b>317,275.00</b>	<b>293,977.78</b>	<b>(15,816.63)</b>	<b>248,724.85</b>	<b>220,246.00</b>	<b>191,922.02</b>	<b>28,478.85</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	217,875.98	203,051.64	212,752.34	14,824.34	29,614.22	27,244.36	36,071.32	2,369.86
Client Wages & Related Costs	32,904.45	40,533.00	38,394.76	(7,628.55)	69,160.48	67,333.00	62,986.37	1,827.48
Program & Office Supplies	1,827.03	2,666.64	2,375.73	(839.61)	4,074.01	2,000.00	1,990.80	2,074.01
Building & Equipment Costs	45,531.87	43,457.20	43,626.47	2,074.67	20,951.99	20,735.76	16,260.06	216.23
Advertising & Public Relations	3,327.21	6,613.36	2,213.06	(3,286.15)	2,208.88	5,313.36	2,428.82	(3,104.48)
Transportation Costs	-	-	-	-	1,576.15	4,154.64	3,899.49	(2,578.49)
Miscellaneous Other Expenses	7,213.88	232.00	13,653.19	6,981.88	1,279.27	1,393.36	3,460.58	(114.09)
Depr. & Amort. Expense	25,100.17	27,139.36	20,576.94	(2,039.19)	10,049.49	11,621.36	11,769.93	(1,571.87)
<b>Total Expenses</b>	<b>333,780.59</b>	<b>323,693.20</b>	<b>333,592.49</b>	<b>10,087.39</b>	<b>138,914.49</b>	<b>139,795.84</b>	<b>138,867.37</b>	<b>(881.35)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(32,322.22)</b>	<b>(6,418.20)</b>	<b>(39,614.71)</b>	<b>(25,904.02)</b>	<b>109,810.36</b>	<b>80,450.16</b>	<b>53,054.65</b>	<b>29,360.20</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	1,108,555.44	1,063,884.00	992,378.27	44,671.44	-	-	-	-
Contributions	-	-	-	-	407,139.97	562,828.00	1,298,147.93	(155,688.03)
Investment Income	-	-	-	-	101,227.32	-	(144,158.83)	101,227.32
Miscellaneous Income	-	-	-	-	1,232.91	6,664.00	15,802.03	(5,431.09)
<b>Total Income</b>	<b>1,108,555.44</b>	<b>1,063,884.00</b>	<b>992,378.27</b>	<b>44,671.44</b>	<b>509,600.20</b>	<b>569,492.00</b>	<b>1,169,791.13</b>	<b>(59,891.80)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	347,714.43	346,607.28	342,181.62	1,107.15	634,382.94	768,567.00	647,164.30	(134,184.06)
Client Wages & Related Costs	447,580.05	463,381.00	456,586.32	(15,800.95)	466.21	182.00	218.33	284.21
Program & Office Supplies	12,258.12	10,694.40	11,001.12	1,563.72	7,414.84	10,000.00	7,381.89	(2,585.16)
Building & Equipment Costs	125,204.60	120,550.72	104,789.34	4,653.88	41,322.67	38,880.88	43,238.31	2,441.79
Advertising & Public Relations	5,728.44	12,213.36	5,086.62	(6,484.92)	37,812.87	23,766.72	12,728.66	14,046.15
Transportation Costs	10,837.55	15,062.00	16,809.78	(4,224.45)	-	-	-	-
Miscellaneous Other Expenses	8,997.99	1,994.08	17,642.90	7,003.91	122,906.07	139,437.36	188,427.29	(16,531.29)
Depr. & Amort. Expense	71,217.29	75,198.64	65,312.08	(3,981.35)	45,656.01	60,511.36	48,378.42	(14,855.35)
<b>Total Expenses</b>	<b>1,029,538.47</b>	<b>1,045,701.48</b>	<b>1,019,409.78</b>	<b>(16,163.01)</b>	<b>889,961.61</b>	<b>1,041,345.32</b>	<b>947,537.20</b>	<b>(151,383.71)</b>
<b>CHANGE IN NET ASSETS</b>	<b>79,016.97</b>	<b>18,182.52</b>	<b>(27,031.51)</b>	<b>60,834.45</b>	<b>(380,361.41)</b>	<b>(471,853.32)</b>	<b>222,253.93</b>	<b>91,491.91</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of August 31, 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)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	4,325,742.53	4,078,512.00	3,380,912.14	247,230.53
Vocational (Business) Income	1,108,555.44	1,063,884.00	992,378.27	44,671.44
Contributions	407,139.97	562,828.00	1,298,147.93	(155,688.03)
Investment Income	101,227.32	-	(144,158.83)	101,227.32
Miscellaneous Income	1,232.91	6,664.00	15,802.03	(5,431.09)
<b>Total Income</b>	<b>5,943,898.17</b>	<b>5,711,888.00</b>	<b>5,543,081.54</b>	<b>232,010.17</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,887,253.20	4,397,041.28	3,498,595.30	(509,788.08)
Client Wages & Related Costs	477,458.28	493,728.00	485,330.35	(16,269.72)
Program & Office Supplies	56,986.25	50,805.04	43,667.84	6,181.21
Building & Equipment Costs	324,385.95	330,019.52	298,020.35	(5,633.57)
Advertising & Public Relations	47,524.52	53,964.08	23,614.66	(6,439.56)
Transportation Costs	305,492.11	313,314.96	323,697.18	(7,822.85)
Miscellaneous Other Expenses	140,875.02	165,157.44	215,121.52	(24,282.42)
Depr. & Amort. Expense	252,085.85	283,646.08	228,935.08	(31,560.23)
<b>Total Expenses</b>	<b>5,492,061.18</b>	<b>6,087,676.40</b>	<b>5,116,982.28</b>	<b>(595,615.22)</b>
<b>CHANGE IN NET ASSETS</b>	<b>451,836.99</b>	<b>(375,788.40)</b>	<b>426,099.26</b>	<b>827,625.39</b>