Form **990** 

# **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

		of the Treasury nue Service	Go to www.irs.gov/Form990 for instructions and th	ne latest ir	formation.	Inspection
			ar year, or tax year beginning and e	ending		•
	Check if pp <b>l</b> icab <b>l</b>		forganization		D Employer identifica	tion number
	Addre	ss WACO	SA			
	Name chang		usiness as		41-087146	6
	Initial return	<u> </u>		Room/suite	E Telephone number	-
	Final	310	SUNDIAL DRIVE, PO BOX 757		320-251-0	087
	termin ated		own, state or province, country, and ZIP or foreign postal code		<b>G</b> Gross receipts \$	8,647,991.
	Ameno		E PARK, MN 56387-0757		H(a) Is this a group retu	
	Applic tion pendir		nd address of principal officer: NANCY BETTS		for subordinates?	Yes X No
		SAME	AS C ABOVE		H(b) Are all subordinates inclu	
-		empt status: [		r 527		st. See instructions
	Vebsi		WACOSA.ORG       X     Corporation       Trust     Association       Other		H(c) Group exemption	
	art I	Summary		L Year	of formation: 1963 M	State of legal domicile: MIN
			be the organization's mission or most significant activities: ${ m TO}$ PR	OVIDE		WTTH
e			ITIES THE OPPORTUNITY TO WORK AND I			
Governance		Check this bo				
veri	-					15
ĝ			lependent voting members of the governing body (Part VI, Inte VI)			15
			of individuals employed in calendar year 2022 (Part V, line 2a)			484
itie			of volunteers (estimate if necessary)			35
Activities &					7a	0.
Ă			business taxable income from Form 990-T, Part I, line 11			0.
					Prior Year	Current Year
a	8	Contributions	and grants (Part VIII, line 1h)		3,284,791.	1,922,297.
Revenue	9	Program servi	ce revenue (Part VIII, line 2g)		5,745,935.	6,621,826.
eve	10	Investment in	come (Part VIII, column (A), lines 3, 4, and 7d)		28,765.	46,525.
æ	11	Other revenue	e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		45,327.	41,480.
	12	Total revenue	- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,104,818.	8,632,128.
	13	Grants and si	nilar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
			to or for members (Part IX, column (A), line 4)		0.	0.
es	15		r compensation, employee benefits (Part IX, column (A), lines 5-10) $\ldots$		5,662,524.	6,274,455.
Expenses	16a		undraising fees (Part IX, column (A), line 11e)	<u> </u>	0.	0.
ă.	b		ing expenses (Part IX, column (D), line 25) 82,57		1 460 776	2 000 005
ш	''		es (Part IX, column (A), lines 11a-11d, 11f-24e)		1,468,776.	2,098,995.
			s. Add lines 13-17 (must equal Part IX, column (A), line 25)		<u>7,131,300.</u> 1,973,518.	<u>8,373,450.</u> 258,678.
_ v.		Revenue less	expenses. Subtract line 18 from line 12		ginning of Current Year	End of Year
its o	20	Total appata (	Part X, line 16)		12,140,309.	11,785,868.
Asse Bali	20		2art X, line 16) 5 (Part X, line 26)		1,607,229.	1,167,716.
Net Assets or Fund Balances	22		fund balances. Subtract line 21 from line 20		10,533,080.	10,618,152.
	art II	Signatur				
Unde	er pena	lties of perjury,	I declare that I have examined this return, including accompanying schedules	and stateme	ents, and to the best of my k	nowledge and belief, it is
true,	correc	ct, and complete	Declaration of preparer (other than officer) is based on all information of whi	ch preparer	has any knowlędge.	
		Sandi	e Westeraren		10/31/2023	
Sigr		Signatyseosfag			Date	
Her	е		WESTERGREN, BOARD PRESIDENT			
		Type or print r				
		Print/Type pre			Date Check	
Paid			L SCHMIDT, CPA KRISTIN L SCHMID	т, ср	0/24/23 self-employed	P01487323
Prep		Firm's name	CLIFTONLARSONALLEN LLP		Firm's EIN 41	-0746749
USE	Only	Firm's address	•		Dhana == 200	-203-5500
14-	the "		ST. CLOUD, MN 56301		Phone no. 5 2 0	<u>-203-5500</u> X Yes No
_	/ the IF		s return with the preparer shown above? See instructions For Paperwork Reduction Act Notice, see the separate instruction	ns		<u>X</u> Yes No Form <b>990</b> (2022)
20200	vi i∠=li		and apprinter requestor her requee, see the separate moti dette			

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Pa	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	TO PROVIDE INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND
	LIVE IN THEIR COMMUNITY.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$5,007,055. including grants of \$) (Revenue \$4,702,597.
	PROGRAM SERVICES
	WACOSA'S PROGRAM SERVICES CONSIST OF WACOSA'S SOUTH PROGRAM, NORTH
	PROGRAM, SENIORS PROGRAM, SAUK CENTRE DT & H PROGRAM, 1ST AVENUE AND
	SAUK CENTRE EE PROGRAM. WACOSA WAS ESTABLISHED AS A GRASSROOTS
	ORGANIZATION IN 1963 BY PARENTS LOOKING TO PROVIDE SERVICES TO THEIR
	CHILDREN WITH DISABILITIES. TODAY WACOSA HAS GROWN TO SERVE OVER 537
	ADULTS WITH DISABILITIES ANNUALLY. OUR CLIENTS PRIMARILY LIVE IN
	STEARNS, BENTON AND SHERBURNE COUNTIES, WITH SITE LOCATIONS IN WAITE
	PARK, SAUK CENTRE AND WHITNEY SENIOR CENTER IN ST. CLOUD.
	FAR, SAUR CENTRE AND WITTNET SENTOR CENTER IN ST. CLOUD.
4b	(Code:) (Expenses \$1,958,650. including grants of \$) (Revenue \$1,926,815.
	VOCATIONAL SERVICES
	WACOSA'S VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS,
	PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA SERVES PEOPLE
	WITH A VARIETY OF MENTAL, PHYSICAL AND COGNITIVE ABILITIES. SOME OF
	GROUP HOME SETTINGS. THROUGH WACOSA'S VOCATIONAL SERVICES, CLIENTS ARE
	EMPLOYED BY LOCAL BUSINESSES, GO OUT IN THE COMUNITY IN WORK CREWS OR
	THEY WORK IN ONE OF WACOSA'S FACILITIES. WACOSA'S IN HOUSE WORK IS
	WIDE RANGING. WACOSA DOES ASSEMBLY, QUALITY CHECKING, MAILING
	SERVICES, LABELING, COLLATING, PACKAGING/KITTING, RE-WORK, DOCUMENT
	SHREDDING, THRIFT STORE OPERATIONS, RECYCLING SERVICES AND MUCH MORE.
	WACOSA'S CLIENTS ENJOY WORKING, ARE DEDICATED AND TAKE GREAT PRIDE IN
4c	(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$
-0	(Code) (Expenses \$ including grants of \$) (nevenue \$)
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$ ) (Revenue \$ )
4e	Total program service expenses 6,965,705.
32002	2 12-13-22 SEE SCHEDULE O FOR CONTINUATION(S) 3
10	)24 131839 A485544 2022.04030 WACOSA A485!
тυ	$J_{24}$ IJIUJJ ARUJJRA A40J AUZZ.040JU WACUDA A40J

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Par	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
_	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i>	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	aan	(2022)
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Pa	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	. 23		X
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
~	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	. 200		<u> </u>
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
		26		x
07	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		- 23
27				
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			x
~	entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27		
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			v
_	"Yes," complete Schedule L, Part IV			X X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	<u>28b</u>		<u> </u>
с	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV		37	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	<u>30</u>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	. 32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	. 34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<u>35a</u>		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
_	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	21		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	0		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_	(gambling) winnings to prize winners?	1c		
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	F			-

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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 484			
	,	01-	х	
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b 3a	л	x
		3b		
	If "Yes," has it filed a Form 990-1 for this year? If "No" to line 3b, provide an explanation on Schedule O	- 50		<u> </u>
ти	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		<u>x</u>
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		
	to file Form 8282?	7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year	_		v
_	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g L	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g 7b		<u> </u>
h 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
0	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organization have excess business holdings at any time during the year?	<u> </u>		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		<u> </u>
10	Section 501(c)(7) organizations. Enter:	0.0		
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans 13b			
	Enter the amount of reserves on hand 13c		_	37
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		├──
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	45		v
	excess parachute payment(s) during the year?	15		X
10	If "Yes," see the instructions and file Form 4720, Schedule N. Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
16	If "Yes," complete Form 4720, Schedule O.	16		
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
.,	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
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Pa	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th			"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.					
	Check if Schedule O contains a response or note to any line in this Part VI	<u></u>		<u></u>		X
Sec	tion A. Governing Body and Management					
		Ι.	1 1 5		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>	15	-		
	If there are material differences in voting rights among members of the governing body, or if the governing					
L	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.	16	15			
ь 2	Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>				
2				2		x
3	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the	direc	supervision			
Ū				3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 99			4		X
5	Did the organization become aware during the year of a significant diversion of the organization's asso			5		X
6	Did the organization have members or stockholders?			6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap					
	more members of the governing body?			7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, ste	ockho	ders, or			
	persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year					
а	The governing body?			8a	X	
b	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac					
<u></u>	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev	/enue	Code.)		Y.	
10-	Did the experimetion have lead shorters, branches, or efflicted?			40-	Yes	No X
	Did the organization have local chapters, branches, or affiliates?			<u>10a</u>		
d		•		10b		
119	Has the organization provided a complete copy of this Form 990 to all members of its governing body		e filing the form?	11a	Х	<u> </u>
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	50101		110		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>			12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? $ff "\gamma$					
	on Schedule O how this was done	,		12c	Х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approval	by in	dependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official			15a	X	
b	Other officers or key employees of the organization			15b	Х	
<i>.</i> -	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem			40		X
Ŀ	taxable entity during the year?			<u>16a</u>		
D	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi		-			
				16b		
Sec	exempt status with respect to such arrangements?					<u> </u>
17	List the states with which a copy of this Form 990 is required to be filed					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	d 990	-T (section 501(c)(3)s	only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.		(			
	Own website Another's website X Upon request Other (explain	on Sc	hedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, con		,	l financ	cial	
	statements available to the public during the tax year.		-			
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks and	l records			
	TRACI MCKINNON - (320)257-5194					
	310 SUNDIAL DRIVE, WAITE PARK, MN 56387				000	
232006	12-13-22			Form	990	(2022)
	7					

2022.04030 WACOSA

Form 990 (2022) WACOSA	41-0871466 Page 7
Part VII Compensation of Officers, Directors, Trustees, Key Employees, High	est Compensated
Employees, and Independent Contractors	
Check if Schedule O contains a response or note to any line in this Part VII	
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	
<ul> <li>1a Complete this table for all persons required to be listed. Report compensation for the calendar year</li> <li>List all of the organization's current officers, directors, trustees (whether individuals or organization Enter -0- in columns (D), (E), and (F) if no compensation was paid.</li> </ul>	, s
List all of the organization's current key employees, if any. See the instructions for definition of "k	key employee."
• List the organization's five <b>current</b> highest compensated employees (other than an officer, director who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of \$100,000 from the organization and any related organizations.	
• List all of the organization's <b>former</b> officers, key employees, and highest compensated employees reportable compensation from the organization and any related organizations.	

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)			_ ((	C)			(D)	(E)	(F)
Name and title	Average	(do	not cł		ition more		one	Reportable	Reportable	Estimated
	hours per	box	, unles cer an	ss per	son i	s both	an	compensation	compensation	amount of
	week			uau		1/11/13		from	from related	other
	(list any hours for	Individual trustee or director						the organization	organizations (W-2/1099-M <b>I</b> SC/	compensation from the
	related	e or c	fee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al trus		yee	mper		1099-NEC)	1000 (120)	and related
	below	dua	Institutional trustee	5	Key employee	Highest compensated employee	er	,		organizations
	line)	Indiv	Instit	Officer	Key e	Highe empl	Former			-
(1) STEVE HOWARD	40.00									
ED (THROUGH OCTOBER)				Х				106,105.	Ο.	3,492.
(2) NANCY BETTS	40.00									
VP/ED (NOVEMBER-PRESENT)				Х				110,797.	Ο.	14,503.
(3) TRACI MCKINNON	40.00									
DIRECTOR OF FINANCE				Х				86,455.	Ο.	14,087.
(4) JON ARCHER	1.00									
BOARD CHAIR		X		Х				0.	Ο.	0.
(5) LEROY NORTHAM	1.00									
BOARD VICE CHAIR		X		Х				0.	Ο.	0.
(6) JEFF BENVENISTE	1.00									
BOARD TREASURER		X		Х				0.	Ο.	0.
(7) RON BRANDENBURG	1.00									
BOARD SECRETARY		Х		Х				0.	0.	0.
(8) PEGGY BAYER	1.00									
BOARD MEMBER		Х						0.	0.	0.
(9) MATTHEW DESJARDINS	1.00									
BOARD MEMBER		Х						0.	0.	0.
(10) CURT GAINSFORTH	1.00									
BOARD MEMBER		Х						0.	0.	0.
(11) MOLLIE GARDEN	1.00									
BOARD MEMBER		Х					_	0.	0.	0.
(12) JENNIFER JOHNSON	1.00									
BOARD MEMBER		Х					_	0.	0.	0.
(13) LAURA KRUEGER	1.00									
BOARD MEMBER		Х						0.	0.	0.
(14) JEFFREY MURPHY	1.00									
BOARD MEMBER		Х						0.	0.	0.
(15) JOE PERSKE	1.00									
BOARD MEMBER		Х						0.	0.	0.
(16) LINDSEY RENNIE	1.00									
BOARD MEMBER		Х						0.	0.	0.
(17) HERB TRENZ	1.00		]							
BOARD MEMBER		Х						0.	0.	0. Form <b>990</b> (2022)

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Form **990** (2022)

Form 990 (2022) WACOSA									41-087	1466 Page 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloye	ees,	anc	d Hig	ghes	st C	ompensated Employee	s (continued)	
nours per h			not cł , unles	Pos neck i ss per	rson i	1 than o is both pr/trus	n an	<b>(D)</b> Reportable compensation from	<b>(E)</b> Reportable compensation from related	<b>(F)</b> Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(18) SANDIE WESTERGREN	1.00									
BOARD MEMBER		x						0.	0	. 0.
<ul> <li>1b Subtotal</li> <li>c Total from continuation sheets to Part V</li> <li>d Total (add lines 1b and 1c)</li> <li>2 Total number of individuals (including but r compensation from the organization</li> </ul>	I, Section A		· · · · · · · · · · · · · · · · · · ·					303,357. 0. 303,357. ceived more than \$100,	0 0 000 of reportable	. 0.
<ul> <li>3 Did the organization list any former officer line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i></li> <li>4 For any individual listed on line 1a, is the su and related organizations greater than \$15</li> <li>5 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes," <i>com</i></li> <li>Section B. Independent Contractors</li> </ul>	uch individual um of reportable 0,000? <i>If "Yes,</i> accrue compen a <u>plete Schedule</u>	e co " coi satio e J fo	mpe mple on fr	ensa ete S om uch p	tion Sche any pers	and edule unre	oth e <i>J fe</i> elate	ner compensation from to such individual	he organization dual for services	Yes No 3 X 4 X 5 X
Complete this table for your five highest cc the organization. Report compensation for     (A)	-								-	ation from 
Name and business	address	NC	ONE	2				Description of s	ervices	Compensation
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lin	nited	l to <sup>.</sup>	thos (		ted	above) who received mo	ore than	Form <b>990</b> (2022)

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		2022) WACOSA				41-0871	<b>466</b> Page <b>9</b>
Pa	rt VII	Statement of Revenue					
		Check if Schedule O contains a response	or note to any lin			(0)	
				(A) Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
s s	1 a	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues 1b					
Ū,	с	Fundraising events 1c					
àifts ar A	d	Related organizations 1d		]			
s, Bili	е	Government grants (contributions) 1e 1,	374,969.				
rion Si	f	All other contributions, gifts, grants, and					
ibur		similar amounts not included above 1f	547,328.				
ontr	g	Noncash contributions included in lines 1a-1f	440,313.	1 000 007			
<u> </u>	h	Total. Add lines 1a-1f		1,922,297.			
		MEDICAL ASSISTANCE	Business Code 624310	4,614,526.	4 614 526		
Program Service Revenue	2 a b			1,487,902.			
Serv	a 0	COUNTIES & SCHOOLS	624310	282,579.			
m Ser	d	PRIVATE BILLINGS	624310	236,819.			
Be	e						
Pro	f	All other program service revenue					
	g			6,621,826.			
	3	Investment income (including dividends, intere	st, and				
		other similar amounts)		51,726.			51,726.
	4	Income from investment of tax-exempt bond p	roceeds				
	5	Royalties					
	_		(ii) Personal				
	6 a						
	b c	Less: rental expenses 6b Rental income or (loss) 6c					
	-	Net rental income or (loss)					
		Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory <b>7a</b>	3,275.				
	b	Less: cost or other basis		1			
ne		and sales expenses 7b 8,476.	0.				
venue		Gain or (loss) 7c -8,476.	3,275.				
, Re		Net gain or (loss)		-5,201.	-5,201.		
Other Re	8 a	Gross income from fundraising events (not					
Ò		including \$ of					
		contributions reported on line 1c). See Part IV, line 18 8a	36,080.				
	b						
	c	Net income or (loss) from fundraising events	,,	28,693.			28,693.
	9 a	Gross income from gaming activities. See					
		Part IV, line 19					
	b	Less: direct expenses9b					
		Net income or (loss) from gaming activities	 I				
	10 a	Gross sales of inventory, less returns					
		and allowances 10a					
		Less: cost of goods sold <u>10b</u>	•				
	c	Net income or (loss) from sales of inventory	Business Code				
snu	11 a	OTHER INCOME	900099	12,787.	12,787.		
nec	b				,		
ella	c						
Miscellaneous Revenue	d	All other revenue					
2	е	Total. Add lines 11a-11d		12,787.			
	12	Total revenue. See instructions		8,632,128.	6,629,412.	0.	
23200	9 12-13	-22					Form <b>990</b> (2022)

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	rt IX Statement of Functional Expense ion 501(c)(3) and 501(c)(4) organizations must comple		r organizations must com	polete column (A)	
ecu	Check if Schedule O contains a respons			ipiete column (A).	
20	not include amounts reported on lines 6b,	(A)	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				•
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	335,439.	68,778.	266,661.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	4,752,324.	4,168,834.	517,607.	65,883
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	75,500.	70,206.	4,154.	1,140
9	Other employee benefits	744,116.	649,656.	84,125.	<u>    1,140</u> 10,335
0	Payroll taxes	367,076.	312,801.	49,329.	4,946
1	Fees for services (nonemployees):				
а	Management				
b	Legal	1,231.		1,231.	
с	Accounting	44,010.		44,010.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	11,791.		11,791.	
g	Other. (If line 11g amount exceeds 10% of line 25,				
-	column (A), amount, list line 11g expenses on Sch 0.)	181,159.	18,918.	162,241.	
2	Advertising and promotion	34,733.	18,154.	16,436.	143
3	Office expenses	162,155.	103,153.	59,002.	
4	Information technology				
5	Royalties				
6	Occupancy	287,272.	270,383.	16,889.	
7	Travel	479,250.	476,853.	2,268.	129
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	920.		920.	
0	Interest	33,944.	22,018.	11,926.	
1	Payments to affiliates				
2	Depreciation, depletion, and amortization	340,152.	268,518.	71,634.	
3	Insurance	61,756.	61,142.	614.	
4	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)				
а	IN KIND	440,313.	440,313.		
b	DUES & LICENSING	20,309.	15,978.	4,331.	
с					
d					
е	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	8,373,450.	6,965,705.	1,325,169.	82,576
3	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

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Form 990 (2022)

WACOSA

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or not	e to any	/ line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			874,247.	1	1,460,421.
	2	Savings and temporary cash investments			2,300,669.	2	2,310,642.
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		1,436,882.	4	600,224.	
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial c	ontributor, or 35%			
		controlled entity or family member of any of thes		5			
	6	Loans and other receivables from other disqualit					
		under section 4958(f)(1)), and persons described				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			121,493.	8	118,262.
Ā	9				55,901.	9	86,625.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	9,350,305.	4 686 0.04		
	b	Less: accumulated depreciation	10b	4,911,915.	4,676,831.	10c	4,438,390.
	11	Investments - publicly traded securities			2,674,286.	11	2,657,567.
	12	Investments - other securities. See Part IV, line 1				12	
	13	Investments - program-related. See Part IV, line			13		
	14	Intangible assets		14	112 727		
	15	Other assets. See Part IV, line 11			12,140,309.	15	113,737.
	16	Total assets. Add lines 1 through 15 (must equa			639,819.	16	<u>11,785,868.</u> 631,504.
	17	Accounts payable and accrued expenses	039,019.	17	051,504.		
	18	Grants payable				18	
	19 20	Deferred revenue Tax-exempt bond liabilities				19 20	
	20	Escrow or custodial account liability. Complete F		of Schedule D		20	
	22	Loans and other payables to any current or form				21	
Liabilities	~~	trustee, key employee, creator or founder, subst					
ilid		controlled entity or family member of any of these				22	
Lia	23	Secured mortgages and notes payable to unrela			967,410.	23	536,212.
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on lines	-				
		of Schedule D	· · · · · · · · · · · · · · · · · · ·		25		
	26	Total liabilities. Add lines 17 through 25			1,607,229.	26	1,167,716.
		Organizations that follow FASB ASC 958, che	ck here	e X			
sec		and complete lines 27, 28, 32, and 33.					
an	27	Net assets without donor restrictions			9,429,060.	27	9,248,792.
Ba	28	Net assets with donor restrictions		·····	1,104,020.	28	1,369,360.
pur		Organizations that do not follow FASB ASC 9	58, che	ck here			
Ē		and complete lines 29 through 33.					
ts o	29	Capital stock or trust principal, or current funds				29	
ssel	30	Paid-in or capital surplus, or land, building, or ec		Г		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			10 522 002	31	
Re	32	Total net assets or fund balances			10,533,080.	32	10,618,152.
	33	Total liabilities and net assets/fund balances	<u></u>		12,140,309.	33	11,785,868. Form <b>990</b> (2022)

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	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,632			
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,373	<u> </u>		
3	Revenue less expenses. Subtract line 2 from line 1	3	258	<u> </u>		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,533			
5	Net unrealized gains (losses) on investments	5	-173	,60	)6.	
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))					
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
			`	Yes	No	
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u> </u>	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		2b	X		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
с	c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit,					
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b			

Form **990** (2022)

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SCHEDULE A	D	ublia Cha	harity Status and Public Support					OMB No. 1545-0047
(Form 990)		Public Charity Status and Public Support omplete if the organization is a section 501(c)(3) organization or a section						2022
	Com	4947(a)(1) nonexempt charitable trust.						ZUZZ
Department of the Treasury Internal Revenue Service	0.		ttach to Form 990 or Fo			<b></b>		Open to Public Inspection
Name of the organizati		to www.irs.gov/	Form990 for instructior	is and the	latest int	ormation	Employer	identification number
Nume of the organizati	WACOSA	4						1-0871466
Part Reason			(All organizations must c	omplete th	nis part.) S	ee instructior		1 00/1400
The organization is not a								
1 A church, co	vention of churc	hes, or associatio	n of churches described	in sectio	n 170(b)(	1)(A)(i).		
2 🗌 A school des	cribed in section	170(b)(1)(A)(ii).	Attach Schedule E (Form	n 990).)				
3 🔄 A hospital or	a cooperative hos	spital service orga	anization described in se	ection 170	(b)(1)(A)(i	ii).		
4 A medical res	earch organizatio	on operated in cor	njunction with a hospital	described	in sectio	on 170(b)(1)(A	)(iii). Enter	the hospita <b>l</b> 's name,
city, and stat								
_			llege or university owned	or operate	ed by a go	overnmental u	nit describe	ed in
	( <b>b)(1)(A)(iv)</b> (Com					<i>,</i> ,		
	, <b>v</b>	0	nental unit described in a			.,		u la lia ala avila ad in
•	b)(1)(A)(vi). (Com		ntial part of its support fr	om a gove	ennenta		ie general p	Sublic described in
			(1)(A)(vi). (Complete Parl	· II )				
			in section 170(b)(1)(A)(i	-	ed in coniu	unction with a	land-grant	college
			ulture (see instructions).					
university:	5	5 5	,		, ,	,	5	
10 X An organizati	on that normally r	receives (1) more	than 33 1/3% of its supp	ort from c	ontributio	ns, membersh	ip fees, and	d gross receipts from
activities rela	ted to its exempt	functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support fi	rom gross investment
income and ι	Inrelated busines	s taxab <b>l</b> e income	(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	fter June 30, 1975.
See section	<b>509(a)(2).</b> (Compl	ete Part III.)						
	•	•	vely to test for public sat					
	•	•	vely for the benefit of, to	•			•	•
			d in section 509(a)(1) o f supporting organizatior					DRECK THE DOX ON
			upervised, or controlled					nivina
			gularly appoint or elect a					
		nplete Part IV, Se						1-1
		-	or controlled in connect	ion with its	s supporte	ed organizatio	n(s), by hav	ring
control or r	nanagement of th	ne supporting orga	anization vested in the sa	ame perso	ns that co	ntro <b>l</b> or mana	ge the supp	ported
organizatio	n(s). You must c	omplete Part IV,	Sections A and C.					
			g organization operated				ly integrate	d with,
	• • • • •		). You must complete F					
	-	•	orting organization oper				•	. ,
	, ,	•	ation generally must sati			•	an attentiv	eness
			nplete Part IV, Sections written determination from				II Type III	
	•		nally integrated supportin			туре і, туре	п, туре п	
		•						
g Provide the follow								
(i) Name of supp		(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) <b>i</b> s the orga in your governi	inization listed ng document?	(v) Amount o		(vi) Amount of other
organizatior	1		above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)
Total								

		ACOSA	Described in	Saationa 170	(h)(1)(A)(iu) one	41-087	1466 Page 2		
Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)									
	(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)								
Sec	Section A. Public Support								
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total		
	Gifts, grants, contributions, and	(a) 2018	(d) 2019	(0) 2020	(u) 2021	(e) 2022	(I) 10tal		
	membership fees received. (Do not								
	include any "unusual grants.")								
2	Tax revenues levied for the organ-								
-	ization's benefit and either paid to								
	or expended on its behalf								
3	The value of services or facilities								
•	furnished by a governmental unit to								
	the organization without charge								
4	Total. Add lines 1 through 3								
5	The portion of total contributions								
	by each person (other than a								
	governmental unit or publicly								
	supported organization) included								
	on line 1 that exceeds 2% of the								
	amount shown on line 11,								
	column (f)								
	Public support. Subtract line 5 from line 4.								
See	ction B. Total Support	1		1	1	1			
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) ⊺otal		
7	Amounts from line 4								
8	Gross income from interest,								
	dividends, payments received on								
	securities loans, rents, royalties,								
_	and income from similar sources								
9	Net income from unrelated business								
	activities, whether or not the								
40	business is regularly carried on								
10	Other income. Do not include gain or loss from the sale of capital								
11	assets (Explain in Part VI.) Total support. Add lines 7 through 10								
12	Gross receipts from related activities,	etc (see instructio	ne)			12			
13	First 5 years. If the Form 990 is for th	•	,	fourth or fifth tax					
.0	organization, check this box and stor								
See	ction C. Computation of Publi								
14	Public support percentage for 2022 (I	ine 6, co <b>l</b> umn (f), d	ivided by line 11, o	column (f))		14	%		
15	Public support percentage from 2021					15	%		
16a	<b>33 1/3% support test - 2022.</b> If the c					nore, check this bo	k and		
	stop here. The organization qualifies	as a publicly supp	orted organization						
b	33 1/3% support test - 2021. If the c								
	and stop here. The organization qualifies as a publicly supported organization								
17a	17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,								
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	ere. Explain in Part	VI how the organiz	ation		
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported o	organization				
k	10% -facts-and-circumstances test	•					10% or		
	more, and if the organization meets th				• •				
	organization meets the facts-and-circu		•						
18	<b>18</b> Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions								

Schedule A (Form 990) 2022

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# Schedule A (Form 990) 2022 WACOSA Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support	<u></u>						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total	
1	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	1017286.	612,981.	3292727.	3284791.	1922297.	10130082.	
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	8112005.	8810501.	3532195.	5788495.	6657906.	32901102.	
3	Gross receipts from activities that							
Ū	are not an unrelated trade or bus- iness under section 513							
4	Tax revenues levied for the organ-							
	ization's benefit and either paid to or expended on its behalf							
5	The value of services or facilities							
-	furnished by a governmental unit to the organization without charge							
6	Total. Add lines 1 through 5	9129291.	9423482.	6824922.	9073286.	8580203.	43031184.	
	Amounts included on lines 1, 2, and							
	3 received from disqualified persons	109,728.	191,000.	249,984.	283,057.	280,193.	1113962.	
ł	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the							
	amount on line 13 for the year				25,794.		980,030.	
c	Add lines 7a and 7b	519,529.	514,241.	386,222.	308,851.		2093992.	
	Public support. (Subtract line 7c from line 6.)						40937192.	
Se	ction B. Total Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total	
	Amounts from line 6	9129291.	9423482.	6824922.	9073286.	8580203.	43031184.	
10a	a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.	
t	Unrelated business taxable income							
	(less section 511 taxes) from businesses							
	acquired after June 30, 1975							
c	Add lines 10a and 10b	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.	
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on							
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,197.	9,583.	4,724.	11,098.	12,787.	41,389.	
13	Total support. (Add lines 9, 10c, 11, and 12.)	9197420.	9503984.	6893143.	9137139.	8644716.	43376402.	
14	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, f	fourth, or fifth tax y	ear as a section /	01(c)(3) organizatio	on,	
	ction C. Computation of Publi							
15	Public support percentage for 2022 (I	ine 8, co <b>l</b> umn (f), di	ivided by <b>l</b> ine 13, c	o <b>l</b> umn (f))		15	94.38 %	
<u>16</u>	Public support percentage from 2021					16	93.95 %	
	ction D. Computation of Inves							
17	17         Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))         17         70 %							
18	Investment income percentage from					18	.69 %	
19a	a 33 1/3% support tests - 2022. If the							
	more than 33 1/3%, check this box ar							
k	<b>33 1/3% support tests - 2021.</b> If the	-						
~~	line 18 is not more than 33 1/3%, che			-		-		
	Private foundation. If the organization	n dia not check a l	box on line 14, 19a	a, or 190, check th	is box and see ins			
2320:	23 12-09-22		16			Schedule A	A (Form 990) 2022	

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<sup>16</sup> 2022.04030 WACOSA

#### Schedule A (Form 990) 2022

#### WACOSA

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9b

9c

10a

10b

Schedule A (Form 990) 2022

Y<u>es</u>

No

### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- **5a** Did the organization add, substitute, or remove any supported organizations during the tax year? *If* "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.* 
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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3.1				
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Pa	rt IV   Supporting Organizations (continued)			
44	Lies the examination eccentred a gift or contribution from any of the following persons?		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	44-		
L.	11c below, the governing body of a supported organization?	<u>11a</u>		
	A family member of a person described on line 11a above?	11b		
C	A 35% controlled entity of a person described on line 11a or 11b above? <i>If</i> "Yes" to line 11a, 11b, or 11c, provide	110		
Sec	detail in Part VI. tion B. Type I Supporting Organizations	11c		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's offic directors, or trustees at all times during the tax year? <i>If "No," describe in</i> <b>Part VI</b> <i>how the supported organization(s)</i> effectively operated, supervised, or controlled the organization's activities. If the organization had more than one suppor organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the organization and the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the organization and the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the powers to appoint and/or remove officers, directors, or trustees were allocated among the supervised and the powers to appoint and the power officers and the supervised and the power officers and the supervised and the supervised among the supervised and the supervised among the supervised and the supervised and the supervised and the supervised among the supervised a	cers, orted the	100	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Sec	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		103	NO
•	or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
Ŭ	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instr	uctions).		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> <b>line 3</b> <i>below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entit	y (see instruction		
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
b	that these activities constituted substantially all of its activities. Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,	<u>2</u> a		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

**b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.* 

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Schedule A (Form 990) 2022

Sche	dule A (Form 990) 2022 WACOSA		4	1-0871466 Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orgar		<u> </u>
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust on	Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must of	complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integrat	ed Type III supporting orga	inization (see

instructions).

Schedule A (Form 990) 2022

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	dule A (Form 990) 2022 WACOSA			41-0871466 Page 7
Par	t V   Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations (continued)	- [
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes	1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported		
	organizations, in excess of income from activity		2	
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	3	
_4	Amounts paid to acquire exempt-use assets		4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)	5	
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.		6	
_7	Total annual distributions. Add lines 1 through 6.		7	
8	Distributions to attentive supported organizations to which the	e organization is responsive		
	(provide details in Part VI). See instructions.		8	
9	Distributable amount for 2022 from Section C, line 6		9	
10	Line 8 amount divided by line 9 amount		10	_
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
C	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D,			
	line 7: \$			
<u>a</u>	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
C	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Schedule A (Form 990) 2022

chedu <b>l</b> e A (Form 990) 2022	WACOSA		<b>41-0871466</b> Page
Part IV, Section A, line 1; Part IV, Sect	lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c ion D, lines 2 and 3; Part IV, Section E, lir	s required by Part II, line 10; Part II, line 17a , 11a, 11b, and 11c; Part IV, Section B, line es 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Par and 6. Also complete this part for any addi	s 1 and 2; Part IV, Section C, t V, Section B, line 1e; Part V,
CHEDULE A, PART	III, LINE 12, EXPLAN	ATION FOR OTHER INCOME	:
THER INCOME			
018 AMOUNT: \$	3,197.		
019 AMOUNT: \$	9,583.		
020 AMOUNT: \$	4,724.		
021 AMOUNT: \$	11,098.		
022 AMOUNT: \$	12,787.		

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Schedule A (Form 990) 2022

WACOSA

Schedule A

# Payments from Disqualified Persons Included on Part III, Line 7a

41-0871466

2022

\*\* Do Not File \*\* \*\*\* Not Open to Public Inspection \*\*\*

Payer's Name	2018 Amount	2019 Amount	2020 Amount	2021 Amount	2022 Amount
JOHN & NANCY					
BARTLETT	3,500.	67,850.	100,000.	100,000.	90,400.
AUTO PARTS					
HEADQUARTERS	100,433.	123,150.	149,984.	183,057.	189,793.
RON AND MARLYS					
HOWARD	5,795.	0.	0.	0.	0.
Total to Schedule A, Part III, Line 7a	109,728.	191,000.	249,984.	283,057.	280,193.

WACOSA

Schedule A

# Excess Payments from Non-Disqualified Persons Included on Part III, Line 7b

41-0871466

2022

\*\* Do Not File \*\* \*\*\* Not Open to Public Inspection \*\*\*

Payer's Name	2018 Amount	2019 Amount	2020 Amount	2021 Amount	2022 Amount
STEARNS COUNTY HUMAN SERVICES	310,755.	188,846.	72,234.	0.	7,112
STEARNS COUNTY	310,755.	100,040.	/2,234.	0.	/,112
EXTENDED EMPLOYMENT	32,266.	10,339.	0.	0.	0
MN DEED	51,215.	117,629.	30,478.	0.	0
CONSUMER DIRECTIONS	15,565.	6,427.	33,526.	25,794.	77,844
otal to Schedule A,	409,801.	323,241.	136,238.	25,794.	84,956

WACOSA

# Schedule A

# Identification of Excess Support Payments Included on Part III, Line 7b, column (e)

41-0871466

2022

## \*\* Do Not File \*\* \*\*\* Not Open to Public Inspection \*\*\*

Payer's Name	Amount Received in 2022	2022 Excess Payments
STEARNS COUNTY HUMAN SERVICES	93,559.	7,112
STEARNS COUNTY EXTENDED EMPLOYMENT	66,846.	0
MN DEED	83,396.	0
CONSUMER DIRECTIONS	164,291.	77,844
Total Excess Payments to Schedule A, Part III, Line 7b, column (e)		84,956

Schedule B	Schedule of Contributors	OMB No. 1545-0047
(Form 990) Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.	2022
Name of the organization		Employer identification number
W2	COSA	41-0871466
Organization type (check c	ne):	
Filers of:	Section:	
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization	
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation	
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	

Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

#### **General Rule**

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

#### **Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the parts unless to the set of the parts unless to the set of the set of the parts unless to the set of the parts unless the set of the parts unless to the set of the parts unless the set of the parts

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

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	B (Form 990) (2022)			1	Page <b>2</b>
	rganization				yer identification number
WACOS. Part I				41	-0871466
	Contributors (see instructions). Use duplicate copies of Part I if additiona	space is			(-1)
(a) No.	(b) Name, address, and ZIP + 4	To	(c) tal contributio	ns	(d) Type of contribution
1	AUTO PARTS HEADQUARTERS, INC.				Person X Pavroll
	2959 CLEARWATER RD	\$	189,7	93.	Noncash
	ST CLOUD, MN 56301				(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	То	(c) tal contributio	ns	(d) Type of contribution
2	CENTRAL MINNESOTA COMMUNITY FOUNDATION				Person X
	101 7TH AVE S	\$	11,0	00.	Payroll Noncash
	ST CLOUD, MN 56301				(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	To	(c) tal contributio	ns	(d) Type of contribution
3	JOAN GROTH				Person X
	3844 RIVIERA RD	\$	20,0	00.	Payroll Noncash
	ST CLOUD, MN 56301				(Complete Part II for noncash contributions.)
(a)	(b)		(c)		(d)
No.	Name, address, and ZIP + 4	To	tal contributio	ns	Type of contribution
4	JOHN AND NANCY BARTLETT				Person X Payroll
	3871 PINE POINT RD	\$	90,4	.00.	Noncash (Complete Part II for
	SARTELL, MN 56377				noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	To	(c) tal contributio	ns	(d) Type of contribution
5	MARTHA SCHNEIDER				Person X
	421 LUELLA AVE APT 10	\$	5,0	00.	Payroll Noncash
	WATKINS, MN 55389				(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	То	(c) tal contributio	ns	(d) Type of contribution
6	BENTON TELECOMMUNICATIONS FOUNDATION				Person X
	2220 125TH ST NW	\$	11,8	50.	Payroll Noncash
	RICE, MN 56367				(Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization

WACOSA -

Employer identification number

41-0871466

Part I	<b>Contributors</b> (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
7_	CARES NONPROFIT COMMUNITY SUPPORTS GRANT 3333 W DIVISION ST ST CLOUD, MN 56301	\$ <u>846,959.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8	CENTRAL MINNESOTA ARTS BOARD 220 4TH AVE. N. FOLEY, MN 56329	\$ <u> </u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
9	MARSHALL AND SANDRA PETERSON 6615 LANCASTER LANE N MAPLE GROVE, MN 55369	\$ <u>10,100.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
<u>   10</u>	GATES CORPORATION 1144 15TH STREET SUITE 1400 DENVER, CO 80202	\$6,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
	ACTION SALES AND MARKETING 2863 HEDBERG DR. MINNETONKA, MN 55305	\$ <u>5,200.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>12</u>	GERALD GRUBER ESTATE 5121 NOKOMIS AVE MINNEAPOLIS, MN 55417	\$ <u>5,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
223452 11-15	-22		Schedule B (Form 990) (2022)

223452 11-15-22

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Schedule	B (Form 990) (2022)		Page 2
Name of c	rganization	1	Employer identification number
WACOS	Α		41-0871466
Part I	<b>Contributors</b> (see instructions). Use duplicate copies of Part I	if additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	MARINA KOOPMEINERS		Person X Payroll
	9178 CAYLEY CT	\$5,00	
	ST CLOUD, MN 56301		noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No₊	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

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A4855441

	3 (Form 990) (2022)		Page <b>3</b>
Name of o	rganization		Employer identification number
WACOSZ	A		41-0871466
Part II	Noncash Property (see instructions). Use duplicate copies of Part II if	additional space is needed	l.
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		- - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions,	
		- - - \$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		- - - - \$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		- - - \$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		- - - - \$\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.	
		- - - \$	

Schedule B (Form 990) (2022)

Schedule E	3 (Form 990) (2022)		Page
Name of or	ganization		Employer identification number
WACOSA			41-0871466
Part III		) through (e) and the following line entr charitable, etc., contributions of <b>\$1,000 or l</b> a	ction 501(c)(7), (8), or (10) that total more than \$1,000 for the year ry. For organizations
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-		(e) Transfer of gift	t
-	Transferee's name, address, a 	nd ZIP + 4	Relationship of transferor to transferee
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Part I			
-		(e) Transfer of gift	t
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
(a) No. from	(b) Purpose of gift	(a) Line of gift	(d) Description of how gift is held
Part I	(b) Purpose of gift	(c) Use of gift	
-		(e) Transfer of gift	[
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Part I			
-		(e) Transfer of gift	 t
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee

Schedule B (Form 990) (2022)

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SC	HEDULE D	Supplementa	al Financial	Statements		OMB No. 1545-0047
(Forr	n 990)	Complete if the orga Part IV, line 6, 7, 8, 9, 10				2022
	ment of the Treasury	A	ttach to Form 990.		_	Open to Public Inspection
	Revenue Service	Go to www.irs.gov/Form99	o for instructions a	nd the latest information		er identification number
Nam	e of the organization	WACOSA				41-0871466
Par	-	ations Maintaining Donor Advise		er Similar Funds or	Accounts.	Complete if the
	organizatio	n answered "Yes" on Form 990, Part IV, lin				
			(a) Donor ad	lvised funds	(b) Funds a	nd other accounts
1		nd of year				
2		f contributions to (during year)				
3		f grants from (during year)				
4 5		t end of year on inform all donors and donor advisors in v	L writing that the asse	l ts held in donor advised f	unde	
5	-	on's property, subject to the organization's	-			Yes No
6		on inform all grantees, donors, and donor a				
Ū		oses and not for the benefit of the donor o				
	impermissible priva				-	Yes No
Par	rt II Conserv	ation Easements. Complete if the org				
1	Purpose(s) of cons	servation easements held by the organization	on (check all that ap	oly).		
	Preservation	n of land for public use (for example, recrea	tion or education)	Preservation of a h	istorically impo	ortant land area
	Protection o	f natural habitat		Preservation of a c	ertified historic	structure
	Preservation	n of open space				
2	•	through 2d if the organization held a qualit	ied conservation co	ntribution in the form of a		
	day of the tax year					d at the End of the Tax Year
а		onservation easements				
b	•					
c		vation easements on a certified historic stru			<u>2</u> c	
d		vation easements included in (c) acquired a	-			
~				or terminated by the ere		
3		vation easements modified, transferred, rel	eased, extinguished	, or terminated by the org	anization duni	g the tax
4	year	 where property subject to conservation eas	sement is located			
5		tion have a written policy regarding the per		nection handling of		
Ũ	•	orcement of the conservation easements if		poolion, nanaling or		Yes No
6	,	r hours devoted to monitoring, inspecting,				
			Ū			0
7	Amount of expens	bes incurred in monitoring, inspecting, hanc	lling of violations, an	d enforcing conservation	easements du	ring the year
8		vation easement reported on line 2(d) abov				
		)(4)(B)(ii)?				Yes No
9		be how the organization reports conservation				
		d include, if applicable, the text of the footr	ote to the organizat	on's financial statements	that describes	; the
Da	organization's acc	ounting for conservation easements. ations Maintaining Collections of	Art Historical	Tressures or Other	r Similar As	eate
Fai		f the organization answered "Yes" on Form		rreasures, or other		3013
10		elected, as permitted under FASB ASC 95		rovonuo statomont and l		works
Id	•	elected, as permitted under 1 ASB ASC 33	•			
	,	Part XIII the text of the footnote to its finar	,	,		,
b		elected, as permitted under FASB ASC 95			nce sheet worl	<s of<="" td=""></s>
	•	sures, or other similar assets held for public	•			
		ng amounts relating to these items:	,	,		,
	•	ded on Form 990, Part VIII, line 1			\$	
		ed in Form 990, Part X				
2	If the organization	received or held works of art, historical tre	asures, or other simi	ar assets for financial ga	n, provide	
	the following amou	unts required to be reported under FASB A	SC 958 relating to th	nese items:		
а	Revenue included	on Form 990, Part VIII, line 1				
		Form 990, Part X				
	-	eduction Act Notice, see the Instructions	s for Form 990.		Sch	edule D (Form 990) 2022
23205	1 09-01-22		51			
			31			

2022.04030 WACOSA

Sche	dule D (Form 990) 2022 WACOSA								71466	Pa	age <b>2</b>
Pa	t III   Organizations Maintaining C	ollections of Art,	, His <sup>.</sup>	torical Tre	easures, or	Other S	Similar	Assets	continu	ued)	
3	Using the organization's acquisition, accession	on, and other records	, chec	k any of the	following that	make sigr	nificant us	se of its			
	collection items (check all that apply):			1							
а	Public exhibition	d			change progra						
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ellections and explain	how t	hey further tl	he organizatio	n's exemp	ot purpose	e in Part	XIII.		
5	During the year, did the organization solicit o								_		-
	to be sold to raise funds rather than to be ma								Yes		No
Pa	t IV Escrow and Custodial Arrang		te if th	ie organizatio	on answered "	Yes" on F	orm 990,	Part IV, I	ine 9, or		
	reported an amount on Form 990, Par										
1a	Is the organization an agent, trustee, custodi		-						7.2		٦
	on Form 990, Part X?							∟	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the folio	owing	table:					Amount		
-	Designing belonce						10		Amount		
с С	Beginning balance						1c				
e u	Additions during the year						1d 1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Fe						·		Yes		No
	If "Yes," explain the arrangement in Part XIII.					-	· · · · · · · · · · · · · · · · · · ·		_		]
	t V Endowment Funds. Complete i										
	·	(a) Current year		Prior year	(c) Two year		<b>i)</b> Three ye	ars back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	(line 1	lg, co <b>l</b> umn (a	l)) held as:						
а	Board designated or quasi-endowment		%								
b	Permanent endowment	%									
с	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organizat	ion th	at are he <b>l</b> d a	nd administer	ed for the			_		
	organization by:									Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the		/ment	funds.							
Pa	<b>t VI</b> Land, Buildings, and Equipm		Dent	\/ line 11e C		Devit V. Liv	10				
	Complete if the organization answere								( )		
	Description of property	(a) Cost or ot basis (investm			t or other (other)		cumu <b>l</b> atec eciation	1	<b>(d)</b> Book	value	Э
	Land		eng		59,281.	uepi	Colation		569	20	21
	Land				5,952.	2 2'	16,75	2	3,599		
b	Buildings Leasehold improvements			-	29,600.		27,15		-	, 4	
c d					9,000.		14,04			, 68	
a e	EquipmentOther			-	25,739.		53,95		171		
	. Add lines 1a through 1e. (Column (d) must e		(			-			$\frac{1}{4,438}$		
<u></u>		<u>quari Unii 990. Edil A</u>	. con	uur (D). IIIne T	<u>vo,j</u>				D (Form		

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art VII Investments - Other Securities.			
Complete if the organization answered "Yes" of a) Description of security or category (including name of security)	(b) Book value	11b. See Form 990, Part X, line 12. (c) Method of valuation: Cost or en	d of voar market value
The second all advantages		(c) Method of Valuation. Cost of en	u-or-year market value
Other			
A)			
B)			
C)			
D)			
E)			
F)			
G)			
I. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
irt VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990. Part IV. line	11c. See Form 990. Part X. line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d of year market value
1)			,
2)			
3)			
4)			
(5)			
6)			
7)			
8)			
(9)			
al. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
art IX Other Assets.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
	Description		(b) Book value
(1)			
2)			
<u>-</u> / (3)			
(4)			
5)			
6)			
7)			
-			
(8)			
9)	15.)		
8) 9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities.	15.)		
9) al. (Column (b) must equal Form 990, Part X, col. (B) line		11e or 11f. See Form 990, Part X, line 25	   5.
9) al. (Column (b) must equal Form 990, Part X, col. (B) line rrt X Other Liabilities.		11e or 11f. See Form 990, Part X, line 25	5. (b) Book value
9) al. (Column (b) must equal Form 990, Part X, col. (B) line Irt X Other Liabilities. Complete if the organization answered "Yes" o (a) Description of liability		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line Int X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7)		11e or 11f. See Form 990, Part X, line 25	
(9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability		11e or 11f. See Form 990, Part X, line 25	

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... 🔀

Schedule D (Form 990) 2022

232053 09-01-22

Sche	dule D (Form 990) 2022 WACOSA			41-	0871466	Page <b>4</b>
	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With	Revenue per Re			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	L.				
1	Total revenue, gains, and other support per audited financial statements			1	8,454	,118.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	. 2a	-173,606.	,		
b	Donated services and use of facilities	. 2b				
с	Recoveries of prior year grants	. 2c				
d	Other (Describe in Part XIII.)		7,387.	,		
е	Add lines 2a through 2d			2e		<u>,219.</u>
3	Subtract line 2e from line 1			3	8,620	<u>,337.</u>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a	11,791.	,		
b	Other (Describe in Part XIII.)	. 4b				
с	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)				8,632	<u>,128.</u>
Pa	rt XII Reconciliation of Expenses per Audited Financial Statem		h Expenses per	Retur	n.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a					
1	Total expenses and losses per audited financial statements			1	8,369	<u>,046.</u>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities	. <u>2</u> a				
b	Prior year adjustments			_		
С	Other losses			_		
d	Other (Describe in Part XIII.)	-	7,387.	,	_	
е	Add lines 2a through 2d			2e		<u>,387.</u>
3	Subtract line 2e from line 1			3	8,361	<u>,659.</u>
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	11,791.	<u>,</u>		
b	Other (Describe in Part XIII.)	. 4b				
С	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)			5	8,373	<u>,450.</u>
Pa	rt XIII Supplemental Information.					

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF	
THE INTERNAL REVENUE CODE AND CORRESPONDING STATE TAX CODES, AND THEREF	ORE
THE FINANCIAL STATEMENTS DO NOT INCLUDE A PROVISION FOR INCOME TAXES.	
CONTRIBUTIONS TO THE ORGANIZATION QUALIFY AS A CHARITABLE TAX DEDUCTION	BY
THE CONTRIBUTOR. THE ORGANIZATION FILES AS A TAX EXEMPT ORGANIZATION,	
SHOULD THAT STATUS BE CHALLENGED IN THE FUTURE, ALL YEARS SINCE INCEPTIO	ON
WOULD BE SUBJECT TO REVIEW BY THE IRS.	

#### PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

232054 09-01-22

Schedule D (Form 990) 2022

7,387.

Schedule D (Form 990) 2022 WACOSA Part XIII Supplemental Information (continued)	41-0871466 Page 5
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
SPECIAL EVENT EXPENSES	7,387.
	Schedule D (Form 990) 2022

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctivi	ities	OMB No. 1545-0047						
(Form 990)	Complete if the	2022												
Department of the Treasury Internal Revenue Service		Attach to Form 990 or Form 990-EZ. Open to Public												
Name of the organizatio		o www.irs.gov/Form990 for instruc	tions	and ti	ne latest information	n <u>.</u>	Employer	identification number						
Hame of the organizatio	WACOSA						41-087							
Part   Fundrais														
	required to complete this part.													
<ul> <li>a Mail solicitation</li> <li>b Internet and</li> <li>c Phone solicitation</li> <li>d Internet solicitation</li> <li>d Internet and</li> <li>a Did the organization</li> </ul>	tions l email solicitations itations plicitations on have a written c		tion of tion of fundra (incluc	non-g gover iising of	overnment grants nment grants events ficers, directors, trus	tees,		/es 🗌 No						
<b>b</b> If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be														
compensated at le	east \$5,000 by the	organization.												
(i) Name and address of individual or entity (fundraiser)		<b>(ii)</b> Activity	(iii) fundr have c or con contribu	ustody itro <b>l</b> of	(iv) Gross receipts t from activity		Amount paid or retained b fundraiser ted in col. (i)	y) to (or retained by)						
			Yes	No										
Total														
	ich the organizatio	n is registered or licensed to solicit c	ontrib	utions	or has been notified	it is e	exempt from	registration						
-														

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2022

232081 10-27-22

	Schedule G (Form 990) 2022       WACOSA       41-0871466       Page 2         Part II       Fundraising Events.       Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000									
Pa	art I	Fundraising Events. Complete if the of fundraising event contributions and groups of fundraising event contributions.								
		or fundraising event contributions and gre	(a) Event #1	(b) Event #2	(c) Other events					
			1-5K		NONE	(d) Total events				
			WALK/RUN		Home	(add col. (a) through				
			(event type)	(event type)	(total number)	col. <b>(c)</b> )				
one										
Revenue	1	Gross receipts	36,080.			36,080.				
ñ										
	2	Less: Contributions								
	3	Gross income (line 1 minus line 2)	36,080.			36,080.				
	4	Cash prizes								
	5	Noncash prizes	7,387.			7,387.				
JSec	_	Dept/feeility.coote								
Direct Expenses	6	Rent/facility costs								
ù t	7	Food and beverages								
lirec	<b>'</b>	Food and beverages								
	8	Entertainment								
	9	Other direct expenses								
	10	Direct expense summary. Add lines 4 through		•	1	7,387.				
	11	Net income summary. Subtract line 10 from li				28,693.				
Pa	art I	<b>II Gaming.</b> Complete if the organization a	answered "Yes" on Form	n 990, Part IV, line 19, or	reported more than					
		\$15,000 on Form 990-EZ, line 6a.			1					
Ð			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add				
Revenue				bingo/progressive bingo		col. (a) through col. (c))				
Rev		-								
_	1	Gross revenue								
		Cash prizes								
ses	2	Cash prizes								
Expenses	3	Noncash prizes								
		Noncash phzes								
ect	4	Rent/facility costs								
Dire	·									
	5	Other direct expenses								
		·	<b>Yes</b> %	<b>Yes</b> %	<b>Yes</b> %					
	6	Volunteer labor	No	No	No					
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)							
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)							
_	-									
		ter the state(s) in which the organization condu								
		the organization licensed to conduct gaming ac				Yes No				
L	, 11	No," explain:								
10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?										
	b If "Yes," explain:									
2320	82 10	)-27-22			Sche	dule G (Form 990) 2022				
_010					00110					

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Schedule G (Form 990) 2022 WACOSA	<b>41-0871466</b> Page <b>3</b>
11 Does the organization conduct gaming activities with nonmembers?	
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other	
to administer charitable gaming?	
13 Indicate the percentage of gaming activity conducted in:	1 1
a The organization's facility	
b An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events	books and records:
Name	
Address	
15a Does the organization have a contract with a third party from whom the organization receives gami	ng revenue? Yes No
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization \$	and the amount
of gaming revenue retained by the third party \$	
<b>c</b> If "Yes," enter name and address of the third party:	
Name	
Address	
16 Gaming manager information:	
Name	
Our in a second s	
Gaming manager compensation \$	
Description of services provided	
Director/officer Employee Independent contractor	
17 Mandatory distributions:	
a is the organization required under state law to make charitable distributions from the gaming proce	eds to
retain the state gaming license?	
b Enter the amount of distributions required under state law to be distributed to other exempt organized	
organization's own exempt activities during the tax year \$	
Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, co	
15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructi	ons.
232083 10-27-22	Schedule G (Form 990) 2022

Schedule G (Form 990)     WACOSA       Part IV     Supplemental Information (continued)	41-0871466 Page 4
Part IV   Supplemental Information (continued)	
	Schedule G (Form 990)

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

### **Noncash Contributions**

OMB No. 1545-0047

2022

Open to Public

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

Name of the organization

Employer identification number
41-0871466

e	UI.	uie	orgai	ization	

	WACOSA					41-0	0871	466	
Pa	rt I Types of Property								
		<b>(a)</b> Check if applicable	(b) Number of contributions or items contributed	<b>(c)</b> Noncash contribution amounts reported on Form 990, Part VIII, line 1g		(d) Method of d noncash contrib	etermin		s
1	Art - Works of art								
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods								
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded								
10	Securities - Closely held stock								
11	Securities - Partnership, LLC, or								
	trust interests								
12	Securities - Miscellaneous								
13	Qualified conservation contribution -								
	Historic structures								
14	Qualified conservation contribution - Other $\dots$								
15	Real estate - Residential								
16	Real estate - Commercial								
17	Real estate - Other								
18	Collectibles								
19	Food inventory								
20	Drugs and medical supplies								
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24	Archeological artifacts								
25	Other ( THRIFTWORKS! DO )	X	174,752	438,913.	FM\	7			
26	Other ( <b>FUNDRAISING</b> )	X	1	1,050.	FM\	7			
27	Other ( LEGAL )	X	1	350.	FM\	7			
28	Other (								
29	Number of Forms 8283 received by the organi:	zation during	g the tax year for c	ontributions					
	for which the organization completed Form 82	83, Part V, D	onee Acknowledg	ement				0	
								Yes	No
30a	During the year, did the organization receive by	y contributio	n any property rep	orted in Part I, lines 1 throug	gh 28,	that it			
	must hold for at least 3 years from the date of	the initia <b>l</b> co	ntribution, and whi	ch isn't required to be used	for				
	exempt purposes for the entire holding period	?					30a		Х
b	If "Yes," describe the arrangement in Part II.								
31	31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? 31					Х			
32a	Does the organization hire or use third parties	or related or	ganizations to solid	cit, process, or sell noncash					
	contributions?		-	-			32a		Х
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in c	o <b>l</b> umn (c) fo	r a type of property	r for which co <b>l</b> umn (a) is che	cked,				
	describe in Part II.								

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2022

232141 09-09-22

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Schedule M	(Form 990) 2022 WACOSA		41-0871466	Page <b>2</b>
Part II	Supplemental Information. Pr	ovide the information required by Part I, lines nber of contributions, the number of items re	30b, 32b, and 33, and whether the organizatie eceived, or a combination of both. Also compl	on
232142 09-09-2	22		Schedule M (Form S	990) 2022

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#### OMB No. 1545-0047 Supplemental Information to Form 990 or 990-EZ SCHEDULE O Complete to provide information for responses to specific questions on (Form 990) Form 990 or 990-EZ or to provide any additional information. Open to Public Attach to Form 990 or Form 990-EZ Department of the Treasury Go to www.irs.gov/Form990 for the latest information. Inspection Internal Revenue Service Employer identification number Name of the organization WACOSA 41-0871466

#### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

#### TO PROVIDE INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND

#### LIVE IN THEIR COMMUNITY.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE WORK THEY DO.

VOCATIONAL SERVICES

WACOSA'S VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS,

PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA SERVES PEOPLE

WITH A VARIETY OF MENTAL, PHYSICAL AND COGNITIVE ABILITIES. SOME OF

WACOSA'S CLIENTS LIVE INDEPENDENTLY, SOME WITH FAMILIES, AND OTHERS IN

GROUP HOME SETTINGS. THROUGH WACOSA'S VOCATIONAL SERVICES, CLIENTS ARE

EMPLOYED BY LOCAL BUSINESSES, GO OUT IN THE COMUNITY IN WORK CREWS OR

THEY WORK IN ONE OF WACOSA'S FACILITIES. WACOSA'S IN HOUSE WORK IS

WIDE RANGING. WACOSA DOES ASSEMBLY, QUALITY CHECKING, MAILING

SERVICES, LABELING, COLLATING, PACKAGING/KITTING, RE-WORK, DOCUMENT

SHREDDING, THRIFT STORE OPERATIONS, RECYCLING SERVICES AND MUCH MORE.

WACOSA'S CLIENTS ENJOY WORKING, ARE DEDICATED AND TAKE GREAT PRIDE IN

THE WORK THEY DO.

FORM 990, PART VI, SECTION A, LINE 1A:

THE BOARD OF DIRECTORS APPOINTED THREE MEMBERS OF THE BOARD TO SERVE ON THE

FINANCE COMMITTEE TO REVIEW ALL FINANCIAL INFORMATION PRIOR TO BOARD

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

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Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

MEETINGS AND MAKE RECOMMENDATIONS TO THE BOARD AT THE BOARD OF DIRECTORS MEETINGS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE COMPLETE RETURN WILL BE PRESENTED TO THE FINANCE COMMITTEE BY CLA WHO WILL REVIEW THE COMPLETED RETURN. ONCE THE FINANCE COMMITTEE APPROVES THE RETURN IT WILL BE PRESENTED TO THE FULL BOARD FOR ACCEPTANCE.

FORM 990, PART VI, SECTION B, LINE 12C:

PER MN STATUTE SEC 317A.255, GOVERNING CONFLICTS OF INTERESTS FOR DIRECTORS OF NONPROFIT CORPORATIONS, WACOSA HAS A CONFLICTS OF INTEREST DISCLOSURE POLICY. THIS POLICY IS REVIEWED ANNUALLY AND ACKNOWLEDGED VIA SIGNATURE BY ALL THOSE REGULARLY PARTICIPATING IN BOARD MEETINGS; INCLUDING BOARD MEMBERS, ADMINISTRATIVE TEAM MEMBERS, AND THE FUND DEVELOPMENT AND SALES & MARKETING MANAGER POSITIONS. A CONFLICT IS DEFINED AS AN OUTSIDE INTEREST/TRANSACTION OF A FINANCIAL GAIN AMONG STAFF/BOARD/THEIR FAMILIES/THEIR BUSINESSES, OUTSIDE ACTIVITY COMPETING WITH WACOSA SERVICE OFFERINGS, AND/OR ACCEPTANCE OF GIFTS/GRATUITIES/ENTERTAINMENT OF SIGNIFICANT VALUE IN EXCHANGE FOR SERVICE(S) ON BEHALF OF WACOSA. CONFLICTS SHALL BE DISCLOSED AND PARTICIPANTS SHALL EXCUSE THEMSELVES FROM VOTING OR MAKING DECISIONS TO ENTER INTO ANY SUCH TRANSACTION ON BEHALF OF WACOSA.

FORM 990, PART VI, SECTION B, LINE 15: ON AN ANNUAL BASIS THE BOARD OF DIRECTORS CONDUCTS A JOB REVIEW OF THE EXECUTIVE DIRECTOR AND AT THAT TIME ANY RAISES ARE DISCUSSED BY THE BOARD AND APPROVED BY THE BOARD OF DIRECTORS. THIS PROCESS WAS LAST CONDUCTED IN 2021. A WAGE SURVEY WAS CONDUCTED BY THE DIRECTOR OF HUMAN RESOURCES AND 232212 10-28-22 43

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Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

#### ADJUSTMENTS WERE MADE TO ALL PAY SCALES APPROPRIATELY. THIS PROCESS WAS

#### LAST CONDUCTED IN 2021. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN

2021

FORM 990, PART VI, SECTION C, LINE 19:

#### THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS

#### AVAILABLE TO THE PUBLIC UPON REQUEST.

232212 10-28-22

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Schedule O (Form 990) 2022

Mail To:
----------

Minnesota Attorney General's Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

#### **STATE OF MINNESOTA**

#### CHARITABLE ORGANIZATION ANNUAL REPORT FORM

(Pursuant to Minn. Stat. ch. 309)

www.ag.state.mn.us/charity

Website Address:

#### **SECTION A: Organization Information**

Legal Name of Organization <u>WACOSA</u>	
Federal EIN: <u>41-0871466</u>	Fiscal Year-End: 12312022 mm/dd/yyyy
	Did the organization's fiscal year-end change? Yes X No
Mailing Address: TRACI MCKINNON	Physical Address: TRACI MCKINNON
Contact Person 310 SUNDIAL DRIVE, PO BOX 757	Contact Person 310 SUNDIAL DRIVE, PO BOX 757
Street Address WAITE PARK, MN 56387-0757	Street Address WAITE PARK, MN 56387-0757
City, State, and ZIP Code 320-251-0087	City, State, and ZIP Code 320-251-0087
Phone Number TMCKINNON@WACOSA.ORG	Phone Number TMCKINNON@WACOSA.ORG
Email Address	Email Address
<ol> <li>Organization's website: <u>WWW.WACOSA.ORG</u></li> <li>List all of the organization's alternate and former names (attach list if m</li> <li>List all names under which the organization solicits contributions (attach WACOSA, WACOSA THRIFTWORKS!, THRIFTMORKS!</li> </ol>	Alternate Former
4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?	X Yes No
5. Total amount of contributions the organization received from Minnesot	a donors: \$ 1,811,513.
<ul> <li>6. Has the organization's tax-exempt status with the IRS changed?</li> <li>Yes X No If yes, attach explanation.</li> </ul>	
<ul> <li>7. Has the organization significantly changed its purpose(s) or program(s)</li> <li>Yes X No If yes, attach explanation.</li> </ul>	?

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## CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

8.	Has the organization been denied the right to solicit contributions by any court or gover Yes $X$ No If yes, attach explanation.	nment agency?	
9.	Does the organization use the services of a professional fundraiser (outside solicitor or a solicit contributions in Minnesota? $\square$ Yes $\boxed{X}$ No If yes, provide the following information for each (attach list if more space is needed):	consultant) to	
	Name of Professional Fundraiser	Compensation	
	Street Address	City, State, and ZIP Code	9
10	Is the organization a food shelf? Yes X No If yes, is the organization required to file an audit? Yes, audit attached <u>Note:</u> An organization that has total revenue of more than \$750,000 is required to file an accordance with generally accepted accounting principles by an independent CPA or L donated food to a nonprofit food shelf may be excluded from the total revenue if the foo subsequent distribution at no charge and is not resold.	PA. The value of	
11	Do any directors, officers, or employees of the organization or its related organization(s) compensation* of more than \$100,000? X Yes No If yes, provide the following information for the five highest paid individuals:	receive total	
	Name and title	Compensation*	Other compensation
	NANCY BETTS VP/ED (NOVEMBER-PRESENT)	110,797.	14,503.
	STEVE HOWARD ED (THROUGH OCTOBER)	106,105.	3,492.

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7)

issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd.

3(i) and Minn. Stat. § 317A.011 for definitions.

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#### CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

#### **SECTION B:** Financial Information

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N. Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

#### INCOME

1.	Contributions Received	\$	1
2.	Government Grants	\$	2
3.	Program Service Revenue		3
4.	Other Revenue	\$	4
5.	TOTAL INCOME	\$	5
EXPE	INSES		
6.	Program Expenses	\$	6
7.	Management & General Expenses	\$	
8.	Fund-raising Expenses	\$	
9.	TOTAL EXPENSES	\$	9
10.	EXCESS or DEFICIT	\$	10
	(Line 5 minus Line 9)		
ASSE	TS		
11.	Cash	\$	11
12.	Land, Buildings & Equipment	\$	12
13.	Other Assets		13
14.	TOTAL ASSETS	\$	14
LIAB	ILITIES		
15.	Accounts Payable	\$	15
16.	Grants Payable	\$	16
17.	Other Liabilities	\$	
18.	TOTAL LIABILITIES		18
FUN	D BALANCE/NET WORTH	\$	
(Line 1	4 minus Line 18)	·	

## CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

#### Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

		(A) Total expenses	A must match Line 17 of (B) Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1.	Grants and other assistance to governments				
	and organizations in the U.S.				
2.	Grants and other assistance to individuals in the U.S.				
3.	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
4.	Benefits paid to or for members				
5.	Compensation of current officers, directors,				
	trustees, and key employees				
6.	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1) and				
	persons described in section 4958(c)(3)(B)				
7.	Other salaries and wages				
8.	Pension plan contributions (include section				
	401(k) and section 403(b) employer contributions)				
9.	Other employee benefits				
10.	Payroll taxes				
11.	Fees for services (non-employees):				
	Management				
	Legal				
	Accounting				
	Lobbying				
	Professional fundraising services				
	Investment management fees				
	Other				
	Advertising and promotion				
13.	Office expenses				
14.	Information technology				
15.	Royalties				
16.	Occupancy				
17.	Travel				
18.	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19.	Conferences, conventions, and meetings				
20.	Interest				
	Payments to affiliates				
22.	Depreciation, depletion, and amortization				
23.	Insurance				
	Other expenses. Itemize expenses not covered				
	above. Expenses labeled miscellaneous may				
	not exceed 5% of total expenses (Line 25).				
a.					
b.					
c.					
d.					
25.	Total functional expenses. Add lines 1 through 24d		l l		
26.	Joint costs. Check here ► if following SOP 98-2. Complete this line only if the organi- zation reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

	a resolution of the board of directors, trustees, or managing	group and
must be signed by two officers of the orga	anization. See Minn. Stat. § 309.52, subd. 3.	
We, the undersigned, state and ackno	owledge that we are duly constituted officers of this organi	zation, being the
BOARD PRESIDENT	(Title) and TREASURER	(Title) respectively, and
that we execute this document on behalf	of the organization pursuant to the resolution of the	
BOARD OF DIRECTORS	(Board of Directors, Trustees, or	r Managing Group) adopted on the
day of 20 apr	proving the contents of the document, and do hereby certi	fu that the
day of, 20, app	proving the contents of the document, and do hereby certil	
BOARD OF DIRECTORS	(Board of Directors, Trustees, or	r Managing Group) has assumed, and will continue
to assume, responsibility for determining i	matters of policy, and have supervised, and will continue to	o supervise, the operations and finances of the
organization. We further state that the info	ormation supplied is true, correct and complete to the best	
		of our knowledge.
SANDIE WESTERGREN	JEFF BENVE	of our knowledge.
		of our knowledge.
SANDIE WESTERGREN	JEFF BENVE	of our knowledge.
SANDIE WESTERGREN Name (Print)	JEFF BENVEI Name (Print)	of our knowledge.
SANDIE WESTERGREN Name (Print) Signature	JEFF BENVEI Name (Print) Signature	of our knowledge.
SANDIE WESTERGREN Name (Print) Signature BOARD PRESIDENT	JEFF BENVEI         Name (Print)         Signature         TREASURER	of our knowledge.

285475 04-01-22

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#### WACOSA

#### FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2022 AND 2021

#### WACOSA TABLE OF CONTENTS YEARS ENDED DECEMBER 31, 2022 AND 2021

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SCHEDULE OF VOCATIONAL BUSINESS ACTIVITIES	30



CliftonLarsonAllen LLP CLAconnect.com

### **INDEPENDENT AUDITORS' REPORT**

Board of Directors WACOSA Waite Park, Minnesota

#### **Report on the Audit of the Financial Statements**

#### Opinion

We have audited the accompanying financial statements of WACOSA (a Minnesota corporation) (the Organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of WACOSA, as of December 31, 2022 and 2021, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of WACOSA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Change in Accounting Principle

As discussed in Note 6 to the financial statements, in 2022 the Company adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about WACOSA's ability to continue as a going concern for one year subsequent to June 6, 2023.

Board of Directors WACOSA

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WACOSA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about WACOSA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Emphasis-of-Matter Regarding a Correction of an Error*

As discussed in Note 17 to the financial statements, the Organization corrected an error resulting in recording of donated in-kind contribution and expenses in the amount of \$455,287. The correction has no net impact on the change in net assets.

#### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of vocational business activities is presented for purposes of additional analysis and are not a required part of the financial statements. Board of Directors WACOSA

Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

St. Cloud, Minnesota June 6, 2023

#### WACOSA STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2022 AND 2021

ASSETS	2022	2021
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 1,460,421	\$ 874,247
Investments	4,968,209	4,974,955
Accounts Receivable - Program	521,143	503,856
Accounts Receivable - Vocational	78,362	93,349
Other Receivable	719	839,677
Inventory	118,262	121,493
Prepaid Expenses	86,625	55,901
Total Current Assets	7,233,741	7,463,478
PROPERTY AND EQUIPMENT		
Land	569,281	569,281
Leasehold Improvements	29,600	29,600
Building	5,815,952	5,803,375
Equipment	1,406,733	1,327,393
Vehicles	1,517,251	1,596,615
Construction in Process	11,488	-
Total Property and Equipment	9,350,305	9,326,264
Less: Accumulated Depreciation	4,911,915	4,649,433
Net Property and Equipment	4,438,390	4,676,831
OTHER ASSETS		
Operating ROU Assets	103,913	-
Financing ROU Assets	9,824	-
Total Other Assets	113,737	-
Total Assets	\$ 11,785,868	\$ 12,140,309
	<u> </u>	

#### WACOSA STATEMENTS OF FINANCIAL POSITION (CONTINUED) DECEMBER 31, 2022 AND 2021

		2022		2021	
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current Maturities of Notes Payable	\$	83,326	\$	936,926	
Current Lease Liability - Operating		37,271		, _	
Current Lease Liability - Financing		9,499		_	
Current Maturities of Capital Lease Payable		, _		13,572	
Accounts Payable		108,542		105,931	
Deferred Revenue		2,500		2,500	
Accrued Expenses		26,384		26,841	
Salaries and Related Benefits Payable		222,201		228,825	
Accrued Vacation		274,377		275,722	
Total Current Liabilities		764,100		1,590,317	
LONG-TERM DEBT					
Notes Payable, Net of Current Maturities					
and Unamortized Finance Fees		336,974		-	
Long-Term Lease Liability - Operating, Net of Current Maturities		66,642		-	
Capital Lease Payable, Net of Current Maturities		-		16,912	
Total Long-Term Debt		403,616		16,912	
Total Liabilities		1,167,716		1,607,229	
NET ASSETS					
Nets Assets Without Donor Restriction:					
Undesignated		3,552,224		4,074,189	
Designated		5,696,568		5,354,871	
Total Net Assets Without Donor Restriction		9,248,792		9,429,060	
Net Assets With Donor Restriction		1,369,360		1,104,020	
Total Net Assets		10,618,152		10,533,080	
Total Liabilities and Net Assets	<u>\$</u>	1,785,868	\$	12,140,309	

#### WACOSA STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2022

	Without Donor Restriction	With Donor Restriction	Total	
REVENUES AND SUPPORT				
Support:				
Program Services	\$ 5,240,895	\$ -	\$ 5,240,895	
Contributions	1,059,471	351,578	1,411,049	
Donated Services and Assets	440,313	-	440,313	
Total Support	6,740,679	351,578	7,092,257	
Revenue:				
Vocational Business Activities	1,487,902	-	1,487,902	
Investment Loss	(122,715)	(19,388)	(142,103)	
Gain on Sale of Property and Equipment	3,275	-	3,275	
Other Income	12,787	-	12,787	
Subtotal Revenues and Support	8,121,928	332,190	8,454,118	
Net Assets Released from Restrictions	66,850	(66,850)		
Total Revenues and Support	8,188,778	265,340	8,454,118	
EXPENSES				
Program Expenses:				
General Program and Transportation	5,004,730	-	5,004,730	
Vocational Business Activities	1,960,975	-	1,960,975	
Management and General	1,313,378	-	1,313,378	
Fundraising	89,963	-	89,963	
Total Expenses	8,369,046		8,369,046	
CHANGE IN NET ASSETS	(180,268)	265,340	85,072	
Net Assets - Beginning of Year	9,429,060	1,104,020	10,533,080	
NET ASSETS - END OF YEAR	\$ 9,248,792	\$ 1,369,360	\$ 10,618,152	

See accompanying Notes to Financial Statements.

#### WACOSA STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2021

	Without Donor Restriction	With Donor Restriction	Total (as restated)	
REVENUES AND SUPPORT				
Support: Program Services	\$ 4,426,959	\$ -	\$ 4,426,959	
Contributions	1,582,602	φ <u>-</u> 393,023	3 4,420,939 1,975,625	
Donated Services and Assets	455,287	393,023	455,287	
Total Support	6,464,848	393,023	6,857,871	
	0,404,040	393,023	0,007,071	
Revenue:				
Vocational Business Activities	1,455,917	-	1,455,917	
Investment Income	3,250	3,111	6,361	
Gain on Sale of Property and Equipment	1,900	-	1,900	
Gain on Debt Forgiveness	1,214,185	-	1,214,185	
Other Income	11,098	-	11,098	
Net Vocational Revenue	9,151,198	396,134	9,547,332	
Net Assets Released from Restrictions	10,797	(10,797)		
Total Revenues and Support	9,161,995	385,337	9,547,332	
EXPENSES				
Program Expenses:				
General Program and Transportation	4,369,336	-	4,369,336	
Vocational Business Activities	1,908,330	-	1,908,330	
Management and General	1,225,903	-	1,225,903	
Fundraising	79,023		79,023	
Total Expenses	7,582,592		7,582,592	
CHANGE IN NET ASSETS	1,579,403	385,337	1,964,740	
Net Assets - Beginning of Year	7,849,657	718,683	8,568,340	
NET ASSETS - END OF YEAR	\$ 9,429,060	\$ 1,104,020	\$ 10,533,080	

See accompanying Notes to Financial Statements.

#### WACOSA STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2022

	Prog	Iram			
	General	Vocational			
	Program and	Business	Management		
	Transportation	Activities	and General	Fundraising	Total
Salaries	\$ 3,238,946	\$ 992,759	\$ 758,093	\$ 65,883	\$ 5,055,681
Benefits	845,205	193,366	163,783	16,421	1,218,775
Staff Travel and Mileage	10,961		2,268	129	13,358
Supplies	38,858	17,063	12,207		68,128
Minor Equipment and Repairs	3,986	10,988	17,596	_	32,570
Rent	35,980	2,561	-	-	38,541
Telephone	30,174	2,063	20,672	-	52,909
Utilities	86,688	74,242	11,849	-	172,779
Repairs and Maintenance	22,695	28,884	3,683	-	55,262
Snow Removal	10,892	8,441	1,357	-	20,690
Insurance	43,471	17,671	614	-	61,756
Interest Expense	-	21,443	11,926	-	33,369
Vehicle Interest Expense	-	575	-	-	575
Public Relations	-	935	14,130	7,387	22,452
Advertising	8,824	8,395	2,306	143	19,668
Client Transportation	160,726	-	-	-	160,726
Vehicle Fuel	116,035	8,371	-	-	124,406
Vehicle Maintenance	106,353	11,590	-	-	117,943
Vehicle Insurance	37,130	2,431	-	-	39,561
Vehicle Licenses	845	-	-	-	845
Vehicle Lease	22,411	-	-	-	22,411
Professional Services	-	8,280	200,743	-	209,023
Postage	-	21	8,527	-	8,548
Dues and Licensing	12,453	3,525	4,331	-	20,309
Board	-	-	920	-	920
Subscriptions	570	-	-	-	570
In-Kind	-	440,313	-	-	440,313
Miscellaneous		10,067	6,739		16,806
Total Operating Expenses	4,833,203	1,863,984	1,241,744	89,963	8,028,894
Depreciation	171,527	96,991	56,902	-	325,420
Amortization			14,732	<u> </u>	14,732
Total Functional Expenses	\$ 5,004,730	\$ 1,960,975	\$ 1,313,378	\$ 89,963	\$ 8,369,046

#### WACOSA STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2021

	Prog	ram			
	General	Vocational			
	Program and	Business	Management		Total
	Transportation	Activities	and General	Fundraising	As Restated
Salaries	\$ 2,760,717	\$ 967,533	\$ 683,994	\$ 57,866	\$ 4,470,110
Benefits	827,880	189,024	162,768	12,742	1,192,414
Staff Travel and Mileage	7,707	-	1,036	66	8,809
Supplies	18,028	14,031	12,091	-	44,150
Minor Equipment and Repairs	5,651	4,508	29,594	-	39,753
Rent	34,980	2,561	-	-	37,541
Telephone	29,896	2,246	19,497	-	51,639
Utilities	68,723	60,183	9,619	-	138,525
Repairs and Maintenance	23,214	18,721	2,716	-	44,651
Snow Removal	7,911	7,125	1,075	-	16,111
Insurance	43,028	17,961	626	-	61,615
Interest Expense	-	25,403	13,069	-	38,472
Vehicle Interest Expense	-	1,824	-	-	1,824
Public Relations	-	1,176	11,291	8,331	20,798
Advertising	1,115	6,492	954	18	8,579
Client Transportation	103,175	-	-	-	103,175
Vehicle Fuel	84,850	6,355	-	-	91,205
Vehicle Maintenance	86,647	14,900	-	-	101,547
Vehicle Insurance	37,985	2,330	-	-	40,315
Vehicle Licenses	121	-	-	-	121
Vehicle Lease	4,972	-	-	-	4,972
Professional Services	-	1,680	173,879	-	175,559
Postage	-	-	7,530	-	7,530
Dues and Licensing	13,711	2,864	4,452	-	21,027
Board	-	-	335	-	335
Subscriptions	762	-	1	-	763
In-Kind	-	455,287	-	-	455,287
Miscellaneous	-	11,732	17,654	-	29,386
Total Operating Expenses	4,161,073	1,813,936	1,152,181	79,023	7,206,213
Depreciation	208,263	94,394	73,722		376,379
Total Functional Expenses	\$ 4,369,336	\$ 1,908,330	\$ 1,225,903	\$ 79,023	\$ 7,582,592

#### WACOSA STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Support and Revenue	\$ 9,427,830	\$ 6,819,549
Interest and Dividends Received	41,753	50,601
Cash Paid to Suppliers and Employees	(8,028,833)	(6,907,759)
Interest Paid	(30,325)	(35,963)
Net Cash Provided (Used) by Operating Activities	1,410,425	(73,572)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(111,535)	(39,735)
Proceeds from Sale of Property and Equipment	3,275	1,900
Change in Funds Held in Money Market	(9,973)	(2,154)
Purchase of Investments	(777,457)	(2,924,919)
Proceeds from Sale of Investments	612,094	1,335,344
Net Cash Used by Investing Activities	(283,596)	(1,629,564)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of Paycheck Protection Program Loan	-	1,204,974
Payments on Financing Leases	(13,825)	-
Payment of Capital Lease Payable	(7,160)	(41,110)
Repayment of Notes Payable	(509,388)	(69,950)
Payment of Debt Issuance Costs	(10,282)	-
Net Cash Provided (Used) by Financing Activities	(540,655)	1,093,914
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	586,174	(609,222)
Cash and Cash Equivalents - Beginning of Year	874,247	1,483,469
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,460,421</u>	<u>\$ 874,247</u>
NONCASH TRANSACTIONS		
Payroll Protection Loan Program Forgiveness	<u>\$</u> -	<u>\$ 1,214,185</u>
Equipment Received in Exchange for Operating Lease	\$ 140,673	<u>\$                                    </u>

#### WACOSA STATEMENTS OF CASH FLOWS (CONTINUED) YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Change in Net Assets	\$ 85,072	\$ 1,964,740
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation	325,420	376,379
Amortization	3,044	3,258
Amortization of ROU Asset	14,732	-
Net Unrealized Loss on Investments	173,606	8,778
Gain on Sale or Disposal of Property and Equipment	(3,275)	(1,900)
Realized Loss on Investments	8,476	25,890
Paycheck Protection Program Loan Forgiveness	-	(1,204,974)
(Increase) Decrease in:		
Accounts Receivable - Program	(17,287)	(189,502)
Accounts Receivable - Vocational	14,987	(24,377)
Other Receivable	838,958	(838,910)
Inventory	3,231	(17,743)
Prepaid Expenses	(30,724)	(3,710)
Increase (Decrease) in:		
Accounts Payable	2,611	(205,210)
Accrued Expenses	(457)	(20,402)
Deferred Revenue	-	2,500
Salaries and Related Benefits Payable and Accrued Vacation	(7,969)	51,611
Net Cash Provided (Used) by Operating Activities	\$ 1,410,425	\$ (73,572)

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Organization

WACOSA (the Organization) was formed as a nonprofit organization that is a work-oriented, day-training habilitation and rehabilitation facility whose mission is to provide people challenged by disabilities with the opportunity to work and live in their community within Central Minnesota. Major support sources include medical assistance, various county assistance, and contract revenue from area businesses that provide clients with work-oriented projects.

#### Basis of Accounting

Accounting policies of all WACOSA programs and services conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to voluntary health and welfare organizations.

The financial statements of WACOSA have been prepared on an accrual basis.

#### **Basis of Presentation**

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, those net assets detailed out in Note 10.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specific by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

WACOSA reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

#### Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

#### Investments

The Organization records investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets on the statements of activities.

#### Accounts Receivable

The Organization provides an allowance for uncollectible accounts based on the allowance method using management's judgment. Accounts receivable are unsecured. Payment for services is required upon receipt of an invoice. All self-pay accounts are analyzed for collectability based on the months past due and payment history. An allowance is estimated for these accounts based on the historical experience of the Organization. Accounts that are determined to be uncollectible are written off at that time. An allowance for bad debts of \$3,396 and \$3,396 was recorded for the years ended December 31, 2022 and 2021, respectively.

#### Program Receivables

Receivables generated from consumer services are recorded at net realizable value. These receivables include services payable by Medical Assistances, Department of Employment and Economic Development, counties, school districts, and privately paying consumers.

#### **Vocational Receivables**

Receivables generated by business activities for work performed by consumers serviced are recorded at net realizable value. These receivables occur in the normal course of business as work is performed by consumers, and invoiced accordingly.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Contributions Receivable**

The Organization records contributions in accordance with applicable accounting standards, which require unconditional promises to give (pledges) be recorded as receivables and revenues and requires the Organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. All contributions receivable are collectible within one year.

#### <u>Inventory</u>

Inventory consists of product on hand for a customer the Organization does contract work with. The Organization also has donated inventory on hand at the end of the year. The ending inventory value is based on an average of three months of sales.

#### **Property and Equipment**

The Organization has established a policy in which purchases of property and equipment with a cost in excess of \$1,000 are capitalized. Property and equipment purchases not capitalized are expensed. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as net assets without donor restriction unless the donor has restricted the donated asset to a specific purpose. All property and equipment are recorded at cost and are being depreciated over their estimated useful lives using the straight-line method at rates based on the following estimated useful lives:

Buildings and Improvements	10 to 40 Years
Equipment	3 to 10 Years
Vehicles	5 Years

#### Long-Lived Assets

The Organization evaluates its long-lived assets for impairment as events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. In such circumstances, the Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of the assets against the estimated undiscounted future cash flows associated with such assets. At the time such evaluations indicate that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. As of December 31, 2022 and 2021, management believes that the carrying amounts of its long-lived assets have not been impaired.

#### <u>Leases</u>

The Organization leases office space and vehicles. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the statements of financial position. Finance leases are included in financing lease right-of-use (ROU) assets and other current liabilities on our statements of financial position.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Leases (Continued)

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The Organization has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

#### Revenue and Support

Revenue is recognized as the performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided and the Organization does not believe they are required to provide additional goods or services to the client.

The Organization has performance obligations that are satisfied at a point in time or over time. Community Contract, Private Pay Program Services, Production and Shred income performance obligations are based on underlying contracts and are satisfied on the day of the services performed. ThriftWorks! income performance obligations are satisfied at the point of sale. Total program service revenue were \$1,487,902and \$1,455,917 for the years ended December 31, 2022 and 2021, respectively.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Revenue and Support (Continued)**

The Organization receives its support primarily from the state of Minnesota through Medical Assistance and from participating counties and cities with federal, state, and local funds. The Organization receives donated goods from the community to use within the ThriftWorks! store which are later sold to the general public. The Organization receipts the sales of these donated items as Vocational Business Activity Revenue. The receipt of inventory is recorded in Contributions. The Organization also receives in-kind storage space for inventory of the ThriftWorks! store.

A portion of the Organization's revenue is derived from cost reimbursable federal and state service agreements, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific service agreement provisions. The Organization received service agreements of approximately \$2,444,000 and \$2,050,000 that have not been recognized at December 31, 2022 and 2021, respectively because qualifying expenditures have not yet been incurred.

All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions.

#### **Advertising**

Advertising costs are charged to operations when incurred. Advertising expenses were \$19,668 and \$8,579 for the years ended December 31, 2022 and 2021, respectively.

#### Fair Value of Financial Instruments

The Organization categorizes its assets and liabilities measured at fair value into a threelevel hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

*Level 2* – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, face value upon maturity, or discounted cash flows.

*Level 3* – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Fair Value of Financial Instruments (Continued)

Subsequent to initial recognition, the Organization may remeasure the carrying value of assets and liabilities measured on a nonrecurring basis to fair value. Adjustments to fair value usually result when certain assets are impaired. Such assets are written down from their carrying amounts to their fair value.

Professional standards allow entities the irrevocable option to elect to measure certain financial instruments and other items at fair value for the initial and subsequent measurement on an instrument-by-instrument basis.

#### Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and corresponding state tax codes and, therefore, the financial statements do not include a provision for income taxes. Contributions to the Organization qualify as a charitable tax deduction by the contributor.

The Organization files as a tax-exempt organization, should that status be challenged in the future, all years since inception would be subject to review by the Internal Revenue Service.

#### Paycheck Protection Program Loan

In January 2021, the Organization applied for and was awarded a paycheck protection program loan. The loan was awarded on January 23, 2021 in the amount of \$1,204,974 at a fixed rate of 1.00% per annum. On November 2, 2021, the SBA processed the Organization's PPP Loan forgiveness application and notified National Bank of Commerce the PPP Loan qualified for full forgiveness. Loan proceeds were received by the bank from the SBA on this date. Therefore, the Organization was legally released from the debt, which is included in revenue during the year ended December 31, 2021.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Company's financial position.

#### Adoption of New Accounting Standards

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No 2020-07, Presentation and Disclosures by *Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The standard includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new standard, as amended, is to be applied retrospectively to annual reporting periods beginning after June 15, 2021, and interim periods within annual reporting periods beginning after June 15, 2022. The Organization has updated disclosures as necessary (See Note 16 Contributed Nonfinancial Assets).

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Adoption of New Accounting Standards (Continued)

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statements of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization has applied the portfolio approach in identifying its population of leases and in applying its risk-free rate in certain relevant cases.

The Organization has elected to apply the practical expedient, which does not require contracts to be separated between lease and nonlease components.

The Organization adopted the requirements of the guidance effective January 1, 2022 and has elected to apply the provisions of this standard to the beginning of the adoption period presented using a modified retrospective approach, with certain practical expedients available.

The Organization has elected to adopt the package of practical expedients available in the year of adoption. The Organization has elected to adopt the available practical expedient to use hindsight in determining the lease term for existing leases and in assessing impairment of the Organization's ROU assets.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on January 1, 2022 a financing lease liability of \$23,325, which represents the present value of the remaining financing lease payments and a financing right-of-use asset of \$21,984. In addition, the Organization recognized on January 1, 2022 an operating lease liability of \$140,673, which represents the present value of the remaining operating lease payments and an operating right-of-use asset of \$140,673.

The standard had a material impact on the statements of financial position but did not have an impact on the statements of activities nor statements of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for financing leases.

#### Short-term Lease Exemption

FASB Accounting Standards Codification (ASC) 842 allows the entity to not capitalize shortterm leases (leases that are 12 months or less without a purchase option that the lessee is likely to exercise) and exclude them from the balance sheet. The Organization would continue to report these leases in the same method as operating leases under FASB ASC 840. The FASB ASC Glossary definition indicates that distinction of a short-term lease is applied at the commencement date of the lease. The short-term lease exception is not an explicit transition practical expedient. Therefore, a lease would need to qualify based on original commencement date or reassessment date based on FASB ASC 842-20-25-3 to be a short-term lease at transition.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 6, 2023, the date the financial statements were available to be issued.

#### NOTE 2 CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, investments, and accounts receivable.

At times, cash may be in excess of the Federal Deposit Insurance Corporation insurance limit. With regard to investments, the Organization invests primarily in high-grade marketable securities, thereby limiting credit risk.

Revenues from Medical Assistance represented 57.5% and 41.8% of total revenue for the years ended December 31, 2022 and 2021, respectively. Revenues from grants and contributions from 1 and 2 donors represented 14.3% and 33.3% of total revenue for the year ended December 31, 2022 and 2021, respectively.

Accounts receivable for Medical Assistance represented 80.6% and 80.1% of Program Accounts Receivable for the years ended December 31, 2022 and 2021, respectively.

Receivables from one customer represented 2.8% and 12.7% of Vocational Accounts Receivable for the years ended December 31, 2022 and 2021, respectively. Receivables from one grantor represent 100% of other accounts receivable at December 31, 2022.

#### NOTE 3 INVESTMENTS

Investments, other than Money Markets which are stated at cost which approximates fair value, are stated at fair value and consist primarily of mutual funds, governmental funds, fixed income, and money market funds as follows:

	December 31, 2022			 December 31, 2021			
		Cost	Fair Value		Cost		-air Value
Mutual Funds	\$	47,784	\$	56,549	\$ 42,559	\$	66,465
Fixed Income		2,402,643		2,241,529	2,563,453		2,532,966
Investments Held at Community							
Foundation		189,168		169,508	54,061		54,061
Money Markets		2,500,623		2,500,623	 2,321,463		2,321,463
Total	\$	5,140,218	\$	4,968,209	\$ 4,981,536	\$	4,974,955

#### NOTE 3 INVESTMENTS (CONTINUED)

Investment income is summarized as follows for the years ended December 31:

	2022			2021		
Interest and Dividends	\$	51,726	9	\$ 52,755		
Realized Loss		(8,476)		(25,890)		
Unrealized Loss		(173,606)		(8,778)		
Investment Fees		(11,747)		(11,726)		
Total	\$	(142,103)	4	<u> </u>		

#### NOTE 4 FAIR VALUE MEASUREMENTS

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organization measures fair value refer to Note 1 – Summary of Significant Accounting Policies.

The following table presents the fair value hierarchy for the balances of the assets and liabilities of the Organization measured at fair value on a recurring basis as of December 31:

2022								
Level 1			Level 2	Level 3		Total		
\$	56,549	\$	-	\$	-	\$	56,549	
	2,241,529		-		-		2,241,529	
	-		169,508		-		169,508	
\$	2,298,078	\$	169,508	\$	-	\$	2,467,586	
	Level 1		Level 2		vel 3		Total	
						-		
\$	66,465	\$	-	\$	-	\$	66,465	
	2,532,966		-		-		2,532,966	
	-		54,061		-		54,061	
\$	2,599,431	\$	-	\$	-	\$	2,653,492	
	\$	\$ 56,549 2,241,529 - \$ 2,298,078 Level 1 \$ 66,465 2,532,966 -	\$ 56,549 2,241,529 \$ 2,298,078 \$ Level 1 \$ 66,465 2,532,966 -	Level 1         Level 2           \$ 56,549         -           2,241,529         -           -         169,508           \$ 2,298,078         \$ 169,508           20         -           Level 1         Level 2           \$ 66,465         \$ -           2,532,966         -           -         54,061	Level 1       Level 2       Level 3         \$ 56,549       \$ -       \$         2,241,529       -       \$         -       169,508       \$         \$ 2,298,078       \$ 169,508       \$         2021       \$       \$         Level 1       Level 2       Level 2         \$ 66,465       \$ -       \$         2,532,966       -       \$         -       54,061       \$	Level 1       Level 2       Level 3         \$ $56,549$ \$ -       \$ - $2,241,529$ -       -         - $169,508$ -         \$ $2,298,078$ \$ $169,508$ -         2021       2021         Level 1       Level 2       Level 3         \$ $66,465$ \$ -       \$ -         2,532,966       -       -         - $54,061$ -	Level 1       Level 2       Level 3         \$ 56,549       \$ -       \$ -       \$ -       \$ \$ -       \$ \$ -       \$ \$ -       \$ \$ -       \$ \$ \$ -       \$ \$ \$ -       \$ \$ \$ -       \$ \$ \$ \$ -       \$ \$ \$ \$ -       \$ \$ \$ \$ \$ -       \$ \$ \$ \$ \$ -       \$ \$ \$ \$ \$ -       \$ \$ \$ \$ \$ \$ \$ \$ -       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

Unrealized changes in fair value for investments and realized gains and losses from sales are recorded in investment income in the statements of activities.

#### NOTE 5 LONG-TERM DEBT

Amortization of finance costs is included in interest expense and was \$3,044 and \$3,258 the years ended December 31, 2022 and 2021, respectively. WACOSA had a debt modification causing interest rate to increase and the maturity date to extend.

Unamortized finance fees are netted against the debt balance and amounted to \$9,410 and \$2,172 at December 31, 2022 and 2021, respectively. These fees create an effective interest rate of 5.20% and 3.95% for this mortgage, respectively.

Description	2022			2021		
Note Payable, Bremer Bank, N.A., 3.63% Interest; Monthly Principal and Interest Payments of \$8,826: Maturity September 2022; Secured by Buildings	\$	-	\$	939,098		
Note Payable, Bremer Bank, N.A., 4.25% Interest; Monthly Principal and Interest Payments of \$8,826: Maturity September 2027; Secured by Buildings		429,710				
Total Notes Payable		429,710		939,098		
Less: Current Maturities and Less: Unamortized Finance Fees		83,326 9,410		936,926 2,172		
Total Long-Term Notes Payable	\$	336,974	\$			

Maturity requirements by year on long-term debt are as follows:

Year Ending December 31,	A	Amount		
2023	\$	83,326		
2024		87,183		
2025		90,961		
2026		94,903		
2027		73,337		
Total	\$	429,710		

#### NOTE 6 LEASES – ASC 842

The Organization leases vehicles as well as certain office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through December 2031. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

#### NOTE 6 LEASES – ASC 842 (CONTINUED)

The following table provides quantitative information concerning the Organization's leases:

	2022		2021	
Finance Lease Costs: Amortization of Right-of-Use Assets Interest on Lease Liabilities	\$	14,732 575	\$	-
Operating Lease Cost: Total Lease Costs	\$	38,544 53,851	\$	
Other Information:				
Cash Paid for Amounts Included in the Measurement of Lease Liabilities				
Operating Cash Flows from Finance Leases	\$	575	\$	-
Operating Cash Flows from Operating Leases		38,544		-
Financing Cash Flows from Finance Leases Right-of-Use Assets Obtained in Exchange for New		14,732		-
Operating Lease Liabilities Weighted-Average Remaining Lease Term -		140,673		-
Finance Leases		0.7 Years		0 Years
Weighted-Average Remaining Lease Term - Operating Leases		5.2 Years		0 Years
Weighted-Average Discount Rate - Finance Leases		3.63%		0.00%
Weighted-Average Discount Rate - Operating Leases		1.50%		0.00%

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2022, is as follows:

	O	perating	Financing		
<u>Year</u>	L	eases	Leases		
2023	\$	38,544	\$	9,600	
2024		27,696		-	
2025		6,000		-	
2026		6,000		-	
2027		6,000		-	
Thereafter		24,000		_	
Total Lease Payments		108,240		9,600	
Less: Interest		(4,327)		(101)	
Present Value of Lease Liabilities	\$	103,913	\$	9,499	

### NOTE 7 OPERATING LEASES – ASC 840

The Organization elected to apply the provisions of FASB ASC 842 to the beginning of the period of adoption with certain practical expedients available. Lease disclosures for the year ended December 31, 2021 are made under prior lease guidance in FASB ASC 840.

The Organization is currently leasing a facility in Sauk Centre, which expires August 2024. Lease expense for the year ended December 31, 2021 amounted to \$32,541.

Future minimum lease payments on this lease are as follows:

<u>Year Ending December 31.</u>	A	mount
2022	\$	32,544
2023		32,544
2024		21,696
Total	\$	86,784

# NOTE 8 CAPITAL LEASE – ASC 840

The Organization elected to apply the provisions of FASB ASC 842 to the beginning of the period of adoption with certain practical expedients available. Lease disclosures for the year ended December 31, 2021 are made under prior lease guidance in FASB ASC 840.

The Organization has capital leases for vehicles. The gross cost of the vehicles under the capital lease for the year ended December 31, 2021, was \$130,250, and the corresponding accumulated depreciation was \$130,250. Capital lease payable is as follows:

#### **Description**

Capital Lease Payable; dated August 31, 2018; due August 31, 2023; interest rate 3.63%; monthly payments of \$1,205 include principal and interest.	\$ 30,484
Less: Current Maturities	 13,572
Long-Term Capital Lease - Net of Current Maturities	\$ 16,912

Future capital lease payments including interest are as follows:

Year Ending December 31,	A	mount
2022	\$	14,456
2023		17,328
Total Minimum Lease Payments		31,784
Less: Amount Representing Interest		1,300
Net Capital Lease Payments	\$	30,484

#### NOTE 9 RETIREMENT PLAN

Regular full-time employees and part-time employees that have worked at least one hour are eligible to enroll in WACOSA's retirement savings plan.

WACOSA has a 401(k) plan with an elective employer match. Employees must have worked at WACOSA for one year and at least 1,000 hours in the year to be eligible. A 2.5% match was elected during both the years ended December 31, 2022 and 2021. Total employer contributions and expenses incurred for fees during the years ended December 31, 2022 and 2021 were \$85,209 and \$72,060, respectively.

#### NOTE 10 NET ASSETS

The Organization's board of directors has designated a portion of its net assets without donor restriction. Designated amounts consist of the following:

#### **Replenishment of Property and Equipment**

The replenishment of property and equipment reserve exists to fund future capital expenditures and replacement of existing property and equipment. Total amounts designated at December 31, 2022 and 2021 were \$4,975,755 and \$4,709,503, respectively, which approximates accumulated depreciation.

#### <u>Unemployment</u>

The designated unemployment reserve exists to cover payment for potential future unemployment claims since the Organization is self-insured. The reserve approximates expected unemployment on a statistical basis. Total amounts designated at December 31, 2022 and 2021 were \$720,813 and \$645,368, respectively.

Net assets with donor restrictions were as follows for the years ended December 31:

	2022	2021
Net Assets with Donor Restrictions:		
Programs	\$ 13,780	\$ 7,040
Projects	1,215,550	1,039,808
Endowment Earnings Subject to UPMIFA	(16,277)	3,111
Held in Perpetuity	 156,307	 50,950
Total Net Assets with Donor Restrictions	\$ 1,369,360	\$ 1,100,909

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the years ended December 31:

	2022	2021		
Satisfaction of Purpose Restrictions:				
Programs	\$ 13,560	\$	2,266	
Projects	53,290		8,531	
Total Net Assets Released from Donor Restrictions	\$ 66,850	\$	10,797	

#### NOTE 11 CONTINGENCIES

#### Self-Insured Health Plan

The Organization has self-insured its employee health plan. It has contracted with administrative service company to supervise and administer the program and act as its representative.

The company insures for excessive or unexpected claims and is liable for claims not to exceed \$40,000 per employee per plan year. Estimated future claims for medical services incurred during the year are estimated by management and recorded as liabilities of \$23,449 and \$23,906 at December 31, 2022 and 2021, respectively.

# NOTE 12 LIQUIDITY AND AVAILABILITY

The Organization strives to maintain liquid financial assets sufficient to cover four months of general operating expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposits, money market funds, and other short-term investments.

The following table reflects the Organization's financial assets as of December 31, 2022 and 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations. Board-designated reserves are intended to protect the Organization, continue operations into the future, and create staff assurance of unemployment benefits. In the event that need arises to utilize the board-designated reserves for liquidity purposes, the reserves could be drawn upon through board resolution. Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions.

Description	2022	2021
Cash and Cash Equivalents	\$ 1,460,421	\$ 874,247
Investments	4,968,209	4,974,955
Accounts Receivable	600,224	1,436,882
Total Financial Assets	7,028,854	7,286,084
Net Assets Without Donor Restriction - Designated	(5,696,568)	(5,354,871)
Net Assets With Donor Restriction	(1,369,360)	(1,104,020)
Financial Assets Available to Meet Cash Needs Expenditures Within One Year	<u>\$ (37,074)</u>	\$ 827,193

### NOTE 13 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimate of time, effort, and percentage of total revenues under the category of which the expenditures are coded.

# NOTE 14 PROGRAM REVENUE

Program revenue is earned at a point in time. The Organizations Program Revenue consist of the following for the years ended December 31:

	 2022	2021		
Vocational Business Activities:				
Community Contract	\$ 410,203	\$	405,072	
Production	313,410		305,815	
Shred	320,820		267,824	
ThriftWorks!	 443,469		477,206	
Vocational Business Activities	1,487,902		1,455,917	
Private Pay Program Services	 236,819		198,184	
Total Program Revenue	\$ 1,724,721	\$	1,654,101	

# NOTE 15 ENDOWMENT

The Board of Directors established an endowment fund during 2021. The Organization receives contributions for donor-restricted endowment. Also, the Organization created a board-designated endowment fund established for the purpose of providing income to support the operations.

As required by U.S. GAAP, net assets of the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions. As a result of this interpretation, the Organization classifies the board-designated endowment assets as net assets without donor restrictions. The Organization considers all interest and dividends on board-designated endowment funds to be appropriated and available for current year operations.

# NOTE 15 ENDOWMENT (CONTINUED)

#### Interpretation of Relevant Law

The board of directors of WACOSA has interpreted the Minnesota Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity the original value of the gifts to the endowment and the value of subsequent gifts to the endowment. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Endowment net asset composition by type and changes in endowment net assets for the year ended December 31 is as follows:

Without Donor With Donor			
Restrictions Restrictions		Total	
Board-Designated Endowment Funds \$ 29,815 \$ -	\$	29,815	
Donor-Restricted Endowment Funds - 140,030		140,030	
Total \$ 29,815 \$ 140,030	\$	169,845	
2021			
Without Donor With Donor			
Restrictions	Total		
	\$	-	
Donor-Restricted Endowment Funds 54,061		54,061	
Total\$_54,061 _	\$	54,061	

# NOTE 15 ENDOWMENT (CONTINUED)

# Interpretation of Relevant Law (Continued)

	2022					
	Without Donor Restrictions			ith Donor estrictions		Total
Endowment Net Assets - Beginning of Year Contributions Earnings:	\$ - 5,000		\$	54,061 105,357	\$	54,061 110,357
Interest, Dividends, Gains, and Losses		(185)		(19,388)		(19,573)
Subtotal		4,815		140,030		144,845
Appropriations		-		-		-
Transfers		25,000				25,000
Endowment Net Assets - End of Year	\$	29,815	\$	140,030	\$	169,845
				2021		
		ut Donor rictions		ith Donor estrictions		Total
Endowment Net Assets - Beginning of Year Contributions Earnings:	\$	-	\$	- 50,950	\$	- 50,950
Interest, Dividends, Gains, and Losses		-		3,111		3,111
Subtotal Appropriations		-		54,061		54,061
Endowment Net Assets - End of Year	-			54,061	\$	54,061

# **Spending Policy**

The Organization has a policy of appropriating for distribution each year 4 to 5% of its endowment fund's value using the valuation date of the last business day of the preceding year. In establishing this policy, the Organization considered the long-term expected return on its endowment assets. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

# **Investment Objectives and Strategies**

The Organization has adopted an investment policy to provide guidelines for investing endowment assets within its investment portfolio. Under this policy, as approved by the board of directors, the endowment assets are invested in a manner that is intended to maintain the purchasing power of the current assets and all future contributions, maximize return within reasonable and prudent levels of risk, and maintain an appropriate asset allocation based on a total return policy that is compatible with a flexible spending policy. To achieve these objectives, the Organization will achieve a blended rate of return comparable to the average of recognized indices for each of the major components of the portfolio. Investments are diversified among various companies and market sectors.

#### NOTE 15 ENDOWMENT (CONTINUED)

#### Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature are reported in net assets with donor restrictions which amounted to \$16,277 and \$-0- as of December 31, 2022 and 2021, respectively. The original corpus value of the endowment funds was \$156,307 and \$50,950 as of December 31, 2022 and 2021, respectively. These deficiencies resulted from unfavorable market fluctuations in previous years and continued appropriation for certain programs that was deemed prudent by the board.

# NOTE 16 CONTRIBUTED NONFINANCIAL ASSETS

Contributed items received by the Organization are recorded as in-kind contribution revenue and expense. The Organization received the following contributions of nonfinancial assets for the years ended December 31:

	2022			2021
Thriftworks Inventory	\$	438,913	\$	454,687
Legal Fees		350		600
Fundraising		1,050		-
Total Contributed Nonfinancial Assets	\$	440,313	\$	455,287

Thriftworks Inventory is valued at the wholesale prices that would be received for similar products. Legal and fundraising fees are valued at the cost that the Organization would pay for that service.

All contributed assets, rent and services were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated goods.

# NOTE 17 CORRECTION OF ERROR

During the year ended December 31, 2022, the Organization restated its 2021 financial statement to correct the recording of donated in-kind contributed thrift store goods and in-kind expenses in the amount of \$455,287. These donations were used for Thriftworks. These were recorded to properly reflect goods donated to the thrift store and to follow GAAP recording of such items. The correction has no net impact on the change in net assets.

# WACOSA SCHEDULE OF VOCATIONAL BUSINESS ACTIVITIES YEAR ENDED DECEMBER 31, 2022

	Co	ommunity																												
	(	Contract	Pi	roduction		Shred		riftWorks!		Totals																				
Salaries	\$	305,877	\$	232,255	\$	130,877	\$	323,750	\$	992,759																				
Benefits	•	53,709	,	60,315	,	18,996	,	60,346	,	193,366																				
Supplies		5,161		4,832		2,684		4,386		17,063																				
Minor Equipment and Repairs		751		4,456		4,625		1,156		10,988																				
Rent		-		2,561		-		-		2,561																				
Telephone		718		-		-		1,345		2,063																				
Utilities		-		39,164		11,947		23,131		74,242																				
Repairs and Maintenance		-		12,036		4,349		12,499		28,884																				
Snow Removal		-		4,436		1,368		2,637		8,441																				
Insurance		4,427		4,923		5,177		5,177		5,177		5,177		5,177		5,177		5,177		5,177		5,177		5,177		5,177		3,144		17,671
Interest Expense		-		-		-		- 21,44		21,443		21,443																		
Vehicle Lease Interest		-		-		-		575		575																				
Public Relations		-		-		410		525		935																				
Advertising		227		450		3,741		3,977		8,395																				
Vehicle Fuel		-		6,623		1,748		-		8,371																				
Vehicle Maintenance		-		7,923		3,667		-		11,590																				
Vehicle Insurance		-		1,586		845		-		2,431																				
Professional Services		-		-		1,680		1,680		1,680		1,680		6,600		8,280														
Postage		-		21		-		-		21																				
Dues and Licensing		398		262		2,578		287		3,525																				
In-Kind		-		-		-		440,313		440,313																				
Miscellaneous		-		-		-		10,067		10,067																				
Total Operating Expenses		371,268		381,843		194,692		916,181		1,863,984																				
Depreciation		897		49,100		17,432		29,562		96,991																				
Total Functional Expenses	\$	372,165	\$	430,943	\$	212,124	\$	945,743	\$	1,960,975																				

Form <b>8868</b>	Application for Automatic Extension of Time To File an
(Rev. January 2022)	Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

#### File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

**Example 1 Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic

filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Туре с	Name of exempt organization or other filer, see instru	Taxpayer identification number (TIN)										
print	WACOSA		41-087146	56								
due date fi <b>l</b> ing you	tue date for Number, street, and room or suite no. If a P.O. box, see instructions.											
instructio		oreign add	ress, see instructions.									
Enter t	Enter the Return Code for the return that this application is for (file a separate application for each return)											
Applic	oplication Return Application					Return						
ls For	Is For Code Is For											
Form 9	90 or Form 990-EZ	01	Form 1041-A			08						
Form 4	720 (individua <b>l</b> )	03	Form 4720 (other than individual)			09						
Form 9	90-PF	04	Form 5227			10						
Form 9	90-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11						
Form 9	90-T (trust other than above)	06	Form 8870			12						
Form 9	190-T (corporation) TRACI MCKINNON	07										
<ul> <li>If th</li> <li>If th</li> <li>box </li> <li>1</li> <li>1</li> <li>t</li> <li>1</li> <li>2</li> </ul>	request an automatic 6-month extension of time until	Group Exe and atta NOVE1 ganization's , an check rease	mption Number (GEN), <u>ch a list with the names and TINs of</u> <u>MBER 15, 2023</u> , to file return for: d ending on: Initial return	f this is fo all memb	r the whole group, or ers the extension is npt organization retu	for.						
	f this application is for Forms 990-PF, 990-T, 4720, or 6069 any nonrefundable credits. See instructions.	9, enter the	tentative tax, less	3a	\$	0.						
-	estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b \$ c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by					0.						
		•		0-	æ	0.						
	using EFTPS (Electronic Federal Tax Payment System). Se			<u>3c</u>	<b>\$</b>							
instruc	n: If you are going to make an electronic funds withdrawa tions.	l (unect det		+00-1E and	u FUIII 0079-1E TOP	payment						
LHA	For Privacy Act and Paperwork Reduction Act Notice,	, see instru	ictions.		Form <b>8868</b> (R	ev. 1-2022)						

223841 04-01-22

Form **990** 

Department of the Treasury

# PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 9188737 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

-	-				поресной
		e 2022 calendar year, or tax year beginning and en	laing		
<b>В</b> С ај	heck if op <b>l</b> icable	C Name of organization		D Employer identifie	cation number
	Addres chang	WACOSA			
	Name chang	Doing business as		41-08714	66
	nitial return	Number and street (or P.O. box if mail is not delivered to street address) Ro	oom/suite	E Telephone number	
	Final return/	310 STINDTAL DRIVE DO BOX 757		320-251-	
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		<b>G</b> Gross receipts \$	8,647,991.
	Ameno	WATTE PARK, MN 50587-0757		H(a) Is this a group re	
	Applic tion			for subordinates	? Yes X No
	pendir	SAME AS C ABOVE		<b>H(b)</b> Are all subordinates in	cluded? Yes No
<u> </u> T	ax-exe	empt status: 🚺 501(c)(3) 🔄 501(c) ( ) (insert no.) 🗌 4947(a)(1) or [	527	lf "No," attach a	list. See instructions
JΝ	Vebsit	e: WWW.WACOSA.ORG		H(c) Group exemptio	n number
κF	orm of	organization: 🚺 Corporation 🔄 Trust 🔄 Association 📄 Other	L Year o	of formation: 1963 N	A State of legal domicile: MN
	rt I	Summary			
	1	Briefly describe the organization's mission or most significant activities: ${\  \   {\rm TO} \  \   {\rm PRO}}$	OVIDE	INDIVIDUALS	5 WITH
Activities & Governance		DISABILITIES THE OPPORTUNITY TO WORK AND L			MUNITY.
nar	2	Check this box if the organization discontinued its operations or disposed	l of more t	than 25% of its net ass	ets.
ě				3	15
ဗိ		Number of independent voting members of the governing body (Part VI, line 1b)			15
ళ		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			484
tië				-	35
Ę					0.
Ř		Net unrelated business taxable income from Form 990-T, Part I, line 11			0.
-	U		<u></u>	Prior Year	Current Year
	0	Contributions and grapts (Dart ) (III line 1b)		3,284,791.	1,922,297.
e		Contributions and grants (Part VIII, line 1h)	5,745,935.	6,621,826.	
Revenue		Program service revenue (Part VIII, line 2g)		28,765.	46,525.
اھُ		Investment income (Part VIII, column (A), lines 3, 4, and 7d)			;
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		45,327.	41,480.
_		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,104,818.	8,632,128.
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
န		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) $\ldots$		5,662,524.	6,274,455.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ğ	b	Total fundraising expenses (Part IX, column (D), line 25) 82,576	5.		
Ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,468,776.	2,098,995.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		7,131,300.	8,373,450.
		Revenue less expenses. Subtract line 18 from line 12		1,973,518.	258,678.
ъŝ			Beg	ginning of Current Year	End of Year
sets lan	20	Total assets (Part X, line 16)		12,140,309.	11,785,868.
ASS	21	Total liabilities (Part X, line 26)		1,607,229.	1,167,716.
Net Assets or Fund Balances	22	Net assets or fund balances. Subtract line 21 from line 20		10,533,080.	10,618,152.
	rt II	Signature Block			
Unde	er pena		nd statemei	nts, and to the best of my	knowledge and belief, it is
		t, and complete. Declaration of preparer (other than officer) is based on all information of which			
		Sandie Westerstein	• •	10/31/202	3
Sigr	n	Signature of BeffiserA4A6		Date	
Here		SANDIE WESTERGREN, BOARD PRESIDENT			
	-	Type or print name and title			
		Print/Type preparer's name Preparer's signature	D	Date Check	PTIN
Paid		KRISTIN L SCHMIDT, CPA KRISTIN L SCHMIDT	$c_1$	0/27/23 if self-employ	P01487323
Prep		Firm's name CLIFTONLARSONALLEN LLP	, ,	Firm's FIN 4	1-0746749
Use		Firm's address 4150 2ND STREET SOUTH, SUITE 400			, _, _, _,
	5.119	ST. CLOUD, MN 56301		Phone no 32	0-203-5500
Max	the I	RS discuss this return with the preparer shown above? See instructions			X Yes No
			<u></u>		<b>A</b> Yes No Form <b>990</b> (2022)
23200	1 12-1	B-22 LHA For Paperwork Reduction Act Notice, see the separate instructions			Form <b>330</b> (2022)

Check if Schedule O contains a response or note to any line in this Part III		n 990 (2022) WACOSA 41-0871466 Pa rt III Statement of Program Service Accomplishments	age <sup>2</sup>
Birdly describe the organizations measure:           TO PROVIDE INDUVIDUALS WITH DISABLITIES THE OPPORTUNITY TO WORK AND LIVE IN THEIR COMMUNITY.           Dot the organization undertate any significant program services during the year which were not listed on the prior form 580 or 900-E2?           Do the organization undertate any significant program services during the year which were not listed on the prior form 580 or 900-E2?           D' the 's''' describe these new services on Schedule 0.           Describe the organization's program service accompletion is for each of its three largest program services as measured by expenses. Section 501(s)2 and 501(s)2 and 501(s)40 organizations are required to report the amount of grants and allocations to others, the total segmenses, and revenue. If any, SENVICES           PROGRAM SERVICES         5,007,055. Indurgaris off the NPROGRAM, SERVICES TO THEIR PROGRAM SERVICES TO THEIR DT & H PROGRAM, NORTH PROGRAM SERVICES TO THEIR DT & H PROGRAM, NORTH PROGRAM SERVICES TO THEIR DT & H PROGRAM, NORTH PROGRAM SERVICES TO THEIR SAUK CENTRE E PROGRAM, SAUK CENTRE DT & H PROGRAM, SIST AVENUES AND SAUK CENTRE E PROGRAM, SAUK CENTRE DT & H PROGRAM, SIST AVENUES AND SAUK CENTRE E PROGRAM, SAUK CENTRE DT & NECOSA'S SOUTH PROGRAM, SONTH PROGRAM SERVICES TO THEIR CHILDREN WITH DISABELITIES ANNUALLY. OUR CLIENTS PRIMARILY LIVE IN STEARNS, BENTON AND SHERBURNE COUNTLIS, WITH SITE LOCATIONS IN WAITE PARK, SAUK CENTRE AND WHITNEY SENTOR CENTER IN ST. CLOUD.           If the VARIES & VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS, PRODUCTION CREWS, THENTERWORKSI AND DOCUSTIES, WITH SAUKES, COMUNITY CREWS, PRODUCTION CREWS, THENTERWORKSI AND DOCUSTIES AND MOUSE WORK IS WITH A VARIES THE VERT AND WHITNEY SENTIOR CONTIN ALSERVICES, COLLENTS ARE EMPLOYED BY LOCAL BUSINES	Fai		X
PO PROVIDE INDUVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND LIVE IN THEIR COMMUNITY.         Did the organization undertake any significant program services during the year which were not lated on the prior form 950 or 950.627.       IVES 'IN II''''''''''''''''''''''''''''''''	1		
LIVE IN THEIR COMMUNITY.         Did the organization undertake any significant program services during the year which were not listed on the prior form 500 of 500-022 [Ves [X] N         Did the organization's program service accompletiments for each of its three largest program services. as measured by expenses, Section 5010(3) and 5010(4) organizations more required to report the amount of grants and allocations to others, the total expenses, and revenue, if any (reach program service accompletiments for each of its three largest program services. as measured by expenses, Section 5010(3) and 5010(4) organizations movice accompletiments for each of at three largest program services. as measured by expenses.         Procent (reach program service apported)       (reach program service apported)         (core ) (Depress 5, 007, 055. release program services. SOUTH PROGRAM, SERVICES TO PHORGAM, SERVICES TO THEIR REVERVICES TO THEIR ORGAM, INSTRUCES TO THEIR ORGAM, SINK CENTRE ED FROGRAM, WACOSA VAS ESTABLISHED AS A GRASSROOTS         SGRANIZATION IN 1963 BY PARENTS LOCKING TO PROVIDE SERVICES TO THEIR CHILDREN WITH DISABILITIES. TODAY WACOSA HAS GROWN TO SERVE OVER 537 ADULTS WITH DISABILITIES ANDWALLY. OUR CLINITS PRIMARILY LIVE IN STEARNS, BENTON AND SHEREBURNE COUNTIES, WITH SITE LOCATIONS IN WAITE PARK, SAUK CENTRE AND WHITNEY SENIOR CENTRE IN ST. CLOUD.         (core ) (Generation 1, 958, 650. release profile and CONTINUE ABILITIES. SOME OF MACOSA'S VOCATIONAL SERVICES         (core ) (Generation CENTRE AND WHITNEY SENIOR CENTRE IN ST. CLOUD.         (core ) (Generation CENTRE INTOR SERVICES CONTINUE ABILITIES.         (core ) (Generation CENTRE INTOR SERVICES CONTINUES AND CONTINUE ABILITIES.         (core ) (Gen			
Did the organization undertake any significant program services during the year which were not listed on the prior form 500 efforts where some services on Schedule 0.       Image: The Schedule 0.         Did the organization cease conducting, or make significant changes in how it conducts, any program services, as measure by expenses. Section 50(e):30 and 50(e):00 schedule 0.       Image: Schedule 0.         Describe the organization are required to report the amount of grants and allocations to others, the total expenses. and revenue, J and 50(e):00 program service sported.       Image: Schedule 0.         (code       ) (secrets)       2,007,055.       modergrants and allocations to others, the total expenses. Schedule 0.         Status: CENTRE E E PROGRAM. SERVICES CONSIST OF WACOSA'S SOUTH PROGRAM, IST AVENUE AND SAUK CENTRE DF & A H PROGRAM, IST AVENUE AND SAUK CENTRE E PROGRAM. SERVICES TO THEIR CHILDREN WITH DISABLLITIES. NOLLY WACOSA HAS ERVICES TO THEIR CHILDREN WITH DISABLLITIES. TODAY WACOSA HAS ERVICES FINALISTURE JAS AND SERVE OVER 537 ADULTS WITH DISABLLITIES. TODAY WACOSA HAS GROWN TO SERVE OVER 537 ADULTS WITH DISABLLITIES. NOLLY WACOSA HAS ENVICES COMMUNITY CREWS;         PARK, SAUK CENTRE AND SHERBURNE COUNTLIS, WITH SITE LOCATIONS IN WAITE PARK, SAUK CENTRE AND SHERBURNE COUNTLIS, WITH SITE LOCATIONS IN WAITE PARK, SAUK CENTRE AND WHITNEY SENIOR CENTRE IN ST. CLOUD.         PROCOM SERVICES       1,926,815.         VACOSA' VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS;         PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA'S COMMUNITY CREWS;         PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA'S COMMUNITY CREWS;         PRO			
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ptor from G80 or 996/E2?			
ptor from G80 or 996/E2?	2	Did the organization undertake any significant program services during the year which were not listed on the	
If 'Yes' describe these one vervices on Schedule 0.       Image: Control of the end of the e	-		Nc
Did the organization cease conducting, or make significant charges in how it conducts, any program services?			
<pre>W "Was "deaches thanges on Schodule 0. Describe the organization's program services accompletionents for each of its three largest program services, as measured by expenses. Section 501(6) and 501(6) and</pre>	3		
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SEE SCHEDULE O FOR CONTINUATION(S) 3	4e		(000
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Pa	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		v	
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			37
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		<u>14a</u>		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			х
45	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		
15		45		v
40	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	10		х
17	or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	16		
17		17		х
10	column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			- 23
18	1c and 8a? If "Yes," complete Schedule G, Part II	18	х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			<u> </u>
19	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	200		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			<u> </u>
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21		х
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Pa	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	. 23		X
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
~	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	. 200		<u> </u>
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
		26		x
07	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		- 23
27				
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			x
	entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27		
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			v
_	"Yes," complete Schedule L, Part IV			X X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	<b>28b</b>		<u> </u>
с	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			37
	"Yes," complete Schedule L, Part IV		37	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	<u> </u>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	<u>30</u>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	. 32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	. 34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<u>35a</u>		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
_	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	21		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b	0		
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_	(gambling) winnings to prize winners?	1c		
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)										
0-			Yes	No							
za	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 484										
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х								
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<u>3a</u>		x							
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O										
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a										
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X							
b	If "Yes," enter the name of the foreign country										
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).										
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X							
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		x							
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<u> </u>							
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	•		v							
<b>L</b>	any contributions that were not tax deductible as charitable contributions?	6a		<u>x</u>							
D	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b									
7	Organizations that may receive deductible contributions under section 170(c).	00									
'a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		x							
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b									
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required										
	to file Form 8282?	7c		X							
d	If "Yes," indicate the number of Forms 8282 filed during the year										
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X							
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		x							
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		┝───							
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		<u> </u>							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	-									
•	sponsoring organization have excess business holdings at any time during the year?	8		<u> </u>							
9	Sponsoring organizations maintaining donor advised funds.	0-									
a b	Did the sponsoring organization make any taxable distributions under section 4966?	<u>9a</u> 9b		├───							
ь 10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	an									
а	Initiation fees and capital contributions included on Part VIII, line 12 10a										
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b										
11	Section 501(c)(12) organizations. Enter:										
а	Gross income from members or shareholders										
b	Gross income from other sources. (Do not net amounts due or paid to other sources against										
	amounts due or received from them.)										
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		<u> </u>							
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b										
13	Section 501(c)(29) qualified nonprofit health insurance issuers.										
а	Is the organization licensed to issue qualified health plans in more than one state?	<u>13a</u>									
h	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.										
D	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans										
<b>^</b>	Enter the amount of reserves on hand										
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		x							
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b									
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or										
	excess parachute payment(s) during the year?	15		x							
	If "Yes," see the instructions and file Form 4720, Schedule N.										
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X							
	If "Yes," complete Form 4720, Schedule O.										
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities										
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17									
	If "Yes," complete Form 6069.	Form	900	(2022)							
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Pa	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	rough	7b below, and for a	"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.					
	Check if Schedule O contains a response or note to any line in this Part VI					X
Sec	tion A. Governing Body and Management					
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	any other			
	officer, director, trustee, or key employee?			2		<u> </u>
3	Did the organization delegate control over management duties customarily performed by or under the	direct	t supervision			37
			<i>a</i> t 10	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 99			4		X X
5	Did the organization become aware during the year of a significant diversion of the organization's asser			5 6		X
6	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or app			0		
7a				70		x
b	more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, sto		dere or	7a		- 23
5				7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			10		
a	The governing body?	-	-	8a	х	
b	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac					
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev					
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha	apters	, affiliates,			
				10b		<u> </u>
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	befor	e filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.				37	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to be a set of the set of			12b	Х	<u> </u>
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	,		10-	х	
10	on Schedule O how this was done			12c	X	
13 14	Did the organization have a written whistleblower policy? Did the organization have a written document retention and destruction policy?			13 14	X	
15	Did the process for determining compensation of the following persons include a review and approval			14		
10	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	by in	dependent			
а	The organization's CEO, Executive Director, or top management official			15a	х	
b	Other officers or key employees of the organization			15b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ent w	ith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its p	articipation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	zation	i's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	d 990	-T (section 501(c)(3)s	only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website X Upon request Other <i>(explain</i>			£		
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, con	ifiict c	or interest policy, and	TINANO	la	
20	statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's bool	10 000	t records			
20	TRACI MCKINNON - (320)257-5194	10 di 10	1900108			
	310 SUNDIAL DRIVE, WAITE PARK, MN 56387					
232004	5 12-13-22			Form	990	(2022)
	7					、- <i></i> )

2022.04030 WACOSA

Form 990 (2022) WACOSA	41-0871466	Page 7							
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated									
Employees, and Independent Contractors									
Check if Schedule O contains a response or note to any line in this Part VII									
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees									
<ul> <li>1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with</li> <li>List all of the organization's current officers, directors, trustees (whether individuals or organizations), regard</li> <li>Enter -0- in columns (D), (E), and (F) if no compensation was paid.</li> </ul>	8								
• List all of the organization's current key employees, if any. See the instructions for definition of "key employ	ee."								
• List the organization's five <b>current</b> highest compensated employees (other than an officer, director, trustee, c who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099 \$100,000 from the organization and any related organizations.									
• List all of the organization's <b>former</b> officers, key employees, and highest compensated employees who receipertable compensation from the organization and any related organizations.	ved more than \$100,000 of								

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	, unles	ss pei	rson i	s both	n an	compensation	compensation	amount of
	week		cer an	dad	irecto	or/trus I	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			sated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		ee	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tiona		yolqr	it con	~	1099-NEO)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) STEVE HOWARD	40.00		-	0		1 2 0				
ED (THROUGH OCTOBER)				х				106,105.	Ο.	3,492.
(2) NANCY BETTS	40.00									
VP/ED (NOVEMBER-PRESENT)				х				110,797.	Ο.	14,503.
(3) TRACI MCKINNON	40.00									
DIRECTOR OF FINANCE				Х				86,455.	Ο.	14,087.
(4) JON ARCHER	1.00									
BOARD CHAIR		Х		Х				0.	0.	0.
(5) LEROY NORTHAM	1.00									
BOARD VICE CHAIR		Х		Х				0.	0.	0.
(6) JEFF BENVENISTE	1.00									
BOARD TREASURER		Х		Х				0.	0.	0.
(7) RON BRANDENBURG	1.00									
BOARD SECRETARY		Х		Х				0.	0.	0.
(8) PEGGY BAYER	1.00									
BOARD MEMBER		Х						0.	0.	0.
(9) MATTHEW DESJARDINS	1.00									
BOARD MEMBER		Х						0.	0.	0.
(10) CURT GAINSFORTH	1.00									
BOARD MEMBER		Х						0.	0.	0.
(11) MOLLIE GARDEN	1.00									
BOARD MEMBER		Х						0.	0.	0.
(12) JENNIFER JOHNSON	1.00									
BOARD MEMBER		Х						0.	0.	0.
(13) LAURA KRUEGER	1.00									
BOARD MEMBER	1	Х						0.	0.	0.
(14) JEFFREY MURPHY	1.00									
BOARD MEMBER	1	Х						0.	0.	0.
(15) JOE PERSKE	1.00	I							^	
BOARD MEMBER	1 00	Х			<u> </u>			0.	0.	0.
(16) LINDSEY RENNIE	1.00	<b>.</b> ,,							•	
BOARD MEMBER	1 00	Х			<u> </u>			0.	0.	0.
(17) HERB TRENZ	1.00	.,,							•	
BOARD MEMBER		Х						0.	0.	0. Form <b>990</b> (2022)

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Form 990 (2022)

Form 990 (2022) WACOSA 41-0871466 Page 8																
Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)																
(A) Name and title	<b>(B)</b> Average hours per week	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)			Position (do not check more than one box, unless person is both an				Position (do not check more box, unless person			than d is both	n an	<b>(D)</b> Reportable compensation from	<b>(E)</b> Reportable compensation from related	<b>(F)</b> Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations						
(18) SANDIE WESTERGREN	1.00															
BOARD MEMBER		x						0.	0	. 0.						
<ul> <li>1b Subtotal</li> <li>c Total from continuation sheets to Part V</li> <li>d Total (add lines 1b and 1c)</li> <li>2 Total number of individuals (including but r compensation from the organization</li> </ul>	I, Section A		· · · · · · · · · · · · · · · · · · ·					303,357. 0. 303,357. ceived more than \$100,	0 0 000 of reportable	. 0.						
<ul> <li>3 Did the organization list any former officer line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i></li> <li>4 For any individual listed on line 1a, is the su and related organizations greater than \$15</li> <li>5 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes," <i>com</i></li> <li>Section B. Independent Contractors</li> </ul>	uch individual um of reportable 0,000? If "Yes, accrue compen a <u>plete Schedule</u>	e co " coi satio e J fo	mpe mple on fr	ensa ete S om uch p	tion Sche any pers	and edule unre	oth e <i>J fe</i> elate	ner compensation from to such individual	he organization dual for services	Yes No 3 X 4 X 5 X						
Complete this table for your five highest cc the organization. Report compensation for     (A)	-								-	ation from 						
Name and business	address	NC	ONE	2				Description of s	ervices	Compensation						
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lin	nited	l to <sup>.</sup>	thos (		ted	above) who received mo	ore than	Form <b>990</b> (2022)						

		0 (2022) WACOSA				41-0871	466 Page 9
Pa	rt V	III Statement of Revenue					
		Check if Schedule O contains a response or no	ote to any line		(D)	(0)	
				<b>(A)</b> Tota <b>l</b> revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	<b>(D)</b> Revenue excluded from tax under sections 512 - 514
ς, ω	1	a Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts	•	b Membership dues 1b					
Ū,		c Fundraising events 1c					
àifts ar A		d Related organizations 1d					
s, G Bilio			4,969.				
rSi		f All other contributions, gifts, grants, and					
ibut		similar amounts not included above 1f 54	7,328.				
ontr of O			0,313.	1			
<u> </u>				1,922,297.			
	-		isiness Code	4,614,526.	1 614 526		
Program Service Revenue	2			1,487,902.			
Serv			24310	282,579.	282,579.		
n Ser			524310	236,819.	236,819.		
gra Re		e	21310	23070131	250,0190		
Pro		f All other program service revenue					
		g Total. Add lines 2a-2f		6,621,826.			
	3	Investment income (including dividends, interest, a					
		other similar amounts)		51,726.			51,726.
	4	Income from investment of tax-exempt bond proce	eds				
	5	Royalties					
	_		i) Persona <b>l</b>				
	6						
		b Less: rental expenses 6b c c Rental income or (loss) 6c c					
		d Net rental income or (loss)					
			(ii) Other				
	•		3,275.				
		<b>b</b> Less: cost or other basis					
ne		and sales expenses 7b 8,476.	0.				
venue		c Gain or (loss)	3,275.				
Re		d Net gain or (loss)		-5,201.	-5,201.		
Other Re	8	a Gross income from fundraising events (not					
ō		including \$ of					
		contributions reported on line 1c). See					
			6,080. 7,387.				
				28,693.			28,693.
	9	a Gross income from gaming activities. See		2070551			20,0931
	•	Part IV, line 19 9a					
		b Less: direct expenses 9b					
		c Net income or (loss) from gaming activities					
	10	a Gross sales of inventory, less returns					
		and allowances 10a					
		b Less: cost of goods sold 10b					
		c Net income or (loss) from sales of inventory					
sn			isiness Code	12,787.	12,787.		
loər	11			14,/0/•	14,101.		
en ven		b					<u> </u>
Miscellaneous Revenue		d All other revenue			<u> </u>		
Σ		e Total. Add lines 11a-11d		12,787.			
	12			8,632,128.	6,629,412.	0.	80,419.
23200	9 12-						Form <b>990</b> (2022)

	on 501(c)(3) and 501(c)(4) organizations must compl	ata all columns All other	organizations must com	polete column (A)	
ecu	Check if Schedule O contains a respons				
ו הכ	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C)	(D)
	8b, 9b, and 10b of Part VIII.	lotal expenses	expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	335,439.	68,778.	266,661.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)		4 4 6 0 0 0 1		<u> </u>
7	Other salaries and wages	4,752,324.	4,168,834.	517,607.	65,883.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	75,500.	70,206.	4,154.	1,140.
9	Other employee benefits	744,116.	649,656.	84,125.	10,335.
0	Payroll taxes	367,076.	312,801.	49,329.	4,946.
1	Fees for services (nonemployees):				
а	Management	1 001		1 0 0 1	
b	Legal	1,231.		1,231.	
С	Accounting	44,010.		44,010.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17	11 701		11 701	
f	Investment management fees	11,791.		11,791.	
g	Other. (If line 11g amount exceeds 10% of line 25,	101 150	10 010	162 241	
	column (A), amount, list line 11g expenses on Sch 0.)	181,159.	<u>18,918.</u> 18,154.	162,241.	143
2	Advertising and promotion	34,733. 162,155.	103,154.	16,436.	143
3	Office expenses	102,155.	103,153.	59,002.	
4	Information technology				
5	Royalties	287,272.	270,383.	16,889.	
6		479,250.	476,853.	2,268.	129.
7	Travel Payments of travel or entertainment expenses	479,230.	470,055.	2,200.	1290
8					
~	for any federal, state, or local public officials Conferences, conventions, and meetings	920.		920.	
9 0		33,944.	22,018.	11,926.	
:0 :1	Interest Payments to affiliates	55,544	22,010		
2	Depreciation, depletion, and amortization	340,152.	268,518.	71,634.	
2 3		61,756.	61,142.	614.	
3 4	Insurance	01,700.	VI, 174 •	0730	
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	IN KIND	440,313.	440,313.		
a b	DUES & LICENSING	20,309.	15,978.	4,331.	
c			,,,,,,,,	, 300	
d					
	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	8,373,450.	6,965,705.	1,325,169.	82,576
<u> </u>	Joint costs. Complete this line only if the organization				
-	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2022)

WACOSA

Pa	rt X	Balance Sheet					
		Check if Schedule O contains a response or not	e to an	/ line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			874,247.	1	1,460,421.
	2	Savings and temporary cash investments			2,300,669.	2	2,310,642.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			1,436,882.	4	600,224.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antia <b>l</b> c	ontributor, or 35%			
		controlled entity or family member of any of the	se perso	ons		5	
	6	Loans and other receivables from other disquali					
		under section 4958(f)(1)), and persons described				6	
sts	7	Notes and loans receivable, net			101 100	7	110.000
Assets	8	Inventories for sale or use			121,493.	8	118,262.
∢	9				55,901.	9	86,625.
	10a						
		basis. Complete Part VI of Schedule D	10a	9,350,305.	4 686 021		4 420 200
	b	• • • • • • • • • • • • • • • • • • • •		4,911,915.	4,676,831.	10c	4,438,390.
	11	Investments - publicly traded securities			2,674,286.	11	2,657,567.
	12	Investments other securities. See Part IV, line 1		Γ		12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets			14	113,737.	
	15	Other assets. See Part IV, line 11			12,140,309.	15	11,785,868.
	16 17	Total assets. Add lines 1 through 15 (must equ Accounts payable and accrued expenses			639,819.	16 17	631,504.
	18	Grants payable			000,010.	18	051,504.
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
~	22	Loans and other payables to any current or form					
Liabilities		trustee, key employee, creator or founder, subst					
lide		controlled entity or family member of any of the				22	
Ë	23	Secured mortgages and notes payable to unrela			967,410.	23	536,212.
	24	Unsecured notes and loans payable to unrelated	d third p	parties		24	
	25	Other liabilities (including federal income tax, pa	yables <sup>-</sup>	to related third			
		parties, and other liabilities not included on lines	17-24)	Complete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25	<u></u>		1,607,229.	26	1,167,716.
~		Organizations that follow FASB ASC 958, che	ck her				
ces		and complete lines 27, 28, 32, and 33.					0 040 <b>0</b> 00
alan	27			·····	9,429,060.	27	9,248,792.
ä	28	Net assets with donor restrictions			1,104,020.	28	1,369,360.
ŭ		Organizations that do not follow FASB ASC 9	58, che	ck here			
ъ		and complete lines 29 through 33.					
its (	29	Capital stock or trust principal, or current funds				29	
SSe	30	Paid-in or capital surplus, or land, building, or ed				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			10,533,080.	31	10,618,152.
ž	32 33	Total net assets or fund balances			12,140,309.	32 33	11,785,868.
	33	יטנמי המטוונופס מות חפי מספנס/ותרות שמומוונפס .				33	Form <b>990</b> (2022)

Form **990** (2022)

Form	990 (2022) WACOSA	41-0	871466	Pag	<sub>je</sub> 12
	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,632		
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,373	<u> </u>	
3	Revenue less expenses. Subtract line 2 from line 1	3	258	<u> </u>	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,533		
5	Net unrealized gains (losses) on investments	5	-173	,60	)6.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	10,618	,15	52.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
			`	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2022)

SCHEDULE A	SCHEDULE A Dublic Charity Status and Dublic Support			OMB No. 1545-0047					
(Form 990)		Public Charity Status and Public Support omplete if the organization is a section 501(c)(3) organization or a section					2022		
	4947(a)(1) nonexempt charitable trust.					ZUZZ			
Department of the Treasury Internal Revenue Service	0.		ttach to Form 990 or Fo			<b></b>	Open to Public Inspection		
Name of the organizati		to www.irs.gov/	Form990 for instructior	is and the	latest int	ormation	Employer identification num		
Nume of the organizati	WACOSA	4						1-0871466	
Part Reason			(All organizations must c	omplete th	nis part.) S	ee instructior		1 00/1400	
The organization is not a									
1 A church, co	vention of churc	hes, or associatio	n of churches described	in sectio	n 170(b)(	1)(A)(i).			
2 🗌 A school des	cribed in section	170(b)(1)(A)(ii).	Attach Schedule E (Form	n 990).)					
3 🔄 A hospital or	a cooperative hos	spital service orga	anization described in se	ection 170	(b)(1)(A)(i	ii).			
4 A medical res	earch organizatio	on operated in cor	njunction with a hospital	described	in sectio	on 170(b)(1)(A	)(iii). Enter	the hospita <b>l</b> 's name,	
city, and stat									
_			llege or university owned	or operate	ed by a go	overnmental u	nit describe	ed in	
	( <b>b)(1)(A)(iv)</b> (Com					<i>,</i> ,			
	, <b>v</b>	0	nental unit described in a			.,		u de la contra dina	
•	b)(1)(A)(vi). (Com		ntial part of its support fr	om a gove	ennenta		ie general p	Sublic described in	
			(1)(A)(vi). (Complete Parl	· II )					
			in section 170(b)(1)(A)(i	-	ed in coniu	unction with a	land-grant	college	
			ulture (see instructions).						
university:	5	5 5	,		, ,	,	5		
10 X An organizati	on that normally r	receives (1) more	than 33 1/3% of its supp	ort from c	ontributio	ns, membersh	ip fees, and	d gross receipts from	
activities re <b>l</b> a	ted to its exempt	functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support fi	rom gross investment	
income and ι	Inrelated busines	s taxab <b>l</b> e income	(less section 511 tax) fro	m busines	ses acqui	red by the org	anization a	fter June 30, 1975.	
See section	<b>509(a)(2).</b> (Compl	ete Part III.)							
	•	•	vely to test for public sat						
	•	•	vely for the benefit of, to	•			•		
			d in section 509(a)(1) o f supporting organizatior					DRECK THE DOX ON	
			upervised, or controlled					nivina	
			gularly appoint or elect a						
		nplete Part IV, Se						1-1	
		-	or controlled in connect	ion with its	s supporte	ed organizatio	n(s), by hav	ring	
control or r	nanagement of th	ne supporting orga	anization vested in the sa	ame perso	ns that co	ntro <b>l</b> or mana	ge the supp	ported	
organizatio	n(s). You must c	omplete Part IV,	Sections A and C.						
			g organization operated				ly integrate	d with,	
	• • • • •		). You must complete F						
	-	•	orting organization oper				•	. ,	
	, ,	•	ation generally must sati			•	an attentiv	eness	
			nplete Part IV, Sections written determination from				II Type III		
	•		nally integrated supportin			туре і, туре	п, туре п		
		•							
g Provide the follow									
(i) Name of supp		(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) <b>i</b> s the orga in your governi	inization listed ng document?	(v) Amount o		(vi) Amount of other	
organizatior	1		above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)	
Total									

		ACOSA	Described in	Saationa 170	(h)(1)(A)(iu) one	41-087	1466 Page 2
Pa		-					•
	(Complete only if you checked fails to qualify under the tests			-	on failed to quality i	under Part III. If the	organization
Sec	ction A. Public Support	,		,			
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and	(a) 2018	(d) 2019	(0) 2020	(u) 2021	(e) 2022	(I) 10tal
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
-	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
•	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
	Public support. Subtract line 5 from line 4.						
See	ction B. Total Support	1		1	1	1	
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) ⊺otal
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
_	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
40	business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital						
11	assets (Explain in Part VI.) Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc (see instruction	ne)			12	
13	First 5 years. If the Form 990 is for th	•	,	fourth or fifth tax			
.0	organization, check this box and stor						
See	ction C. Computation of Publi						
14	Public support percentage for 2022 (I	ine 6, co <b>l</b> umn (f), d	ivided by line 11, o	column (f))		14	%
15	Public support percentage from 2021					15	%
16a	<b>33 1/3% support test - 2022.</b> If the c					nore, check this bo	k and
	stop here. The organization qualifies	as a publicly supp	orted organization				
b	33 1/3% support test - 2021. If the c						
	and stop here. The organization qual	ifies as a publicly s	supported organization	ation			
17a	10% -facts-and-circumstances test	- 2022. If the org	anization did not o	check a box on <b>l</b> in	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	ere. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported o	organization		
k	10% -facts-and-circumstances test	•					10% or
	more, and if the organization meets th				• •		
	organization meets the facts-and-circu		•				
18	Private foundation. If the organization	n did not check a	box on <b>l</b> ine 13, 16	a, 16b, 17a, or 17	b, check this box a	nd see instructions	s

Schedule A (Form 990) 2022

232022 12-09-22

# Schedule A (Form 990) 2022 WACOSA Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1017286.	612,981.	3292727.	3284791.	1922297.	10130082.
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose	8112005.	8810501.	3532195.	5788495.	6657906.	32901102.
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge	0100001	0400400	6004000	0070000	0500000	42021104
	Total. Add lines 1 through 5	9129291.	9423482.	6824922.	9073286.	8580203.	43031184.
78	Amounts included on lines 1, 2, and	100 700	101 000	240 004		000 100	1112000
	3 received from disqualified persons	109,728.	191,000.	249,984.	283,057.	280,193.	1113962.
ſ	Amounts included on lines 2 and 3 received from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the	400 001	222 241	126 220	25,794.	94 056	000 020
	amount on line 13 for the year	<u>409,801</u> 519,529.		386,222.	20, 194.	04,900.	<u>980,030.</u> 2093992.
	Add lines 7a and 7b	519,529.	514,241.	300,222.	308,851.		40937192.
	Public support. (Subtract line 7c from line 6.) ction B. Total Support						40937192.
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) ⊺otal
	Amounts from line 6	9129291.	9423482.	6824922.	9073286.		43031184.
	Gross income from interest,	51252511	91231021		50752000	00002001	150511011
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.
ł	Unrelated business taxable income	01,5011	, , , , , , , , , , , , , , , , , , , ,	,,	,,	02,7200	000,0100
-	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.
	Net income from unrelated business				, ,	•	
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)	3,197.	9,583.	4,724.	11,098.	12,787.	41,389.
13	Total support. (Add lines 9, 10c, 11, and 12.)	9197420.	9503984.	6893143.	9137139.	8644716.	43376402.
	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, t	fourth, or fifth tax y	/ear as a section 5	01(c)(3) organizatio	on,
	check this box and stop here						
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2022 (I	ine 8, co <b>l</b> umn (f), d	ivided by <b>l</b> ine 13, c	olumn (f))		15	<b>94.</b> 38 %
16	Public support percentage from 2021					16	93.95 <u>%</u>
Se	ction D. Computation of Inves	stment Income	Percentage				
17	Investment income percentage for 20	<b>)22</b> (line 10c, colun	nn (f), divided by <b>l</b> i	ne 13, co <b>l</b> umn (f))		17	.70 %
18	Investment income percentage from					18	.69 %
19a	a 33 1/3% support tests - 2022. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and <b>l</b> ine 1	
	more than 33 1/3%, check this box ar	nd stop here. The	organization qua <b>l</b> i	fies as a publicly s	upported organizat	ion	X
ł	<b>33 1/3% support tests - 2021.</b> If the	organization did n	ot check a box on	line 14 or line 19a	, and <b>l</b> ine 16 is mo	re than 33 1/3%, a	Ind
	line 18 is not more than 33 1/3%, che	ck this box and <b>st</b>	<b>op here.</b> The orga	nization qua <b>l</b> ifies a	s a publicly suppo	rted organization	
20	Private foundation. If the organization	n did not check a	box on line 14, 19a	a, or 19b, check th	is box and see inst		
2320	23 12-09-22		16			Schedule A	A (Form 990) 2022

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#### Schedule A (Form 990) 2022

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3b

3c

4a

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4c

5a

5b

5c

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9a

9b

9c

10a

10b

Y<u>es</u>

No

#### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- **5a** Did the organization add, substitute, or remove any supported organizations during the tax year? *If* "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.* 
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Pa	rt IV   Supporting Organizations (continued)			
44	Lies the examination eccentred a gift or contribution from any of the following persons?		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	44-		
L.	11c below, the governing body of a supported organization?	<u>11a</u>		
	A family member of a person described on line 11a above?	11b		
C	A 35% controlled entity of a person described on line 11a or 11b above? <i>If</i> "Yes" to line 11a, 11b, or 11c, provide	110		
Sec	detail in Part VI. tion B. Type I Supporting Organizations	11c		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's offic directors, or trustees at all times during the tax year? <i>If "No," describe in</i> <b>Part VI</b> <i>how the supported organization(s)</i> effectively operated, supervised, or controlled the organization's activities. If the organization had more than one suppor organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among supervised.	cers, orted the	100	
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Sec	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		103	NO
•	or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
•	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
Ŭ	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instr	uctions).		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> <b>line 3</b> <i>below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entit	y (see instruction		
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
b	that these activities constituted substantially all of its activities. Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,	<u>2</u> a		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

**b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.* 

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Schedule A (Form 990) 2022

Sche	dule A (Form 990) 2022 WACOSA		4	1-0871466 Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orgar		<u> </u>
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust on	Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must of	complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integrat	ed Type III supporting orga	inization (see

instructions).

Schedule A (Form 990) 2022

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Sche Par	dule A (Form 990) 2022 WACOSA t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations (continue		1-0871466	Page 7
Secti	on D - Distributions		Continue	, <u>,,</u>	Current Yea	ar
1	Amounts paid to supported organizations to accomplish exer	mot purposes		1		<u></u>
2	Amounts paid to perform activity that directly furthers exemp					
~	organizations, in excess of income from activity	2				
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations		3		
4	Amounts paid to acquire exempt-use assets	o or supported organizations		4		
5	Qualified set-aside amounts (prior IRS approval required - pro	wide details in Part VI)		5		
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.			6		
7	Total annual distributions. Add lines 1 through 6.			7		
8	Distributions to attentive supported organizations to which the	e organization is responsive		-		
0	(provide details in <b>Part VI</b> ). See instructions.	le organization is responsive		8		
9	Distributable amount for 2022 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount			10		
10		(i)	(ii)	10	(iii)	
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2022	;	Distributabl Amount for 20	
1	Distributable amount for 2022 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2022 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2022					
а	From 2017					
b	From 2018					
с	From 2019					
d	From 2020					
e	From 2021					
f	Total of lines 3a through 3e					
	Applied to underdistributions of prior years					
h	Applied to 2022 distributable amount					
i	Carryover from 2017 not applied (see instructions)					
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2022 from Section D,					
	line 7: \$					
а	Applied to underdistributions of prior years					
b	Applied to 2022 distributable amount					
	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2022, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2022. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2023. Add lines 3j					
-	and 4c.					
8	Breakdown of line 7:					
-	Excess from 2018					
-	Excess from 2019					
-	Excess from 2020					
	Excess from 2021					
-	Excess from 2022					
-						

Schedule A (Form 990) 2022

chedule A (Form 990) 2022	WACOSA		<b>41-0871466</b> Page
Part IV, Section A, I line 1; Part IV, Secti	ines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9	b, 9c, 11a, 11b, and 11c; Part I E, lines 1c, 2a, 2b, 3a, and 3b;	); Part II, line 17a or 17b; Part III, line 12; /, Section B, lines 1 and 2; Part IV, Section C, Part V, line 1; Part V, Section B, line 1e; Part V, part for any additional information.
CHEDULE A, PART	III, LINE 12, EXP	LANATION FOR OTH	ER INCOME:
THER INCOME			
018 AMOUNT: \$	3,197.		
019 AMOUNT: \$	9,583.		
020 AMOUNT: \$	4,724.		
021 AMOUNT: \$	11,098.		
022 AMOUNT: \$	12,787.		

Schedule A (Form 990) 2022

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

WACOSA

Organization	type (check one):	
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Filers of:	Section:				
Form 990 or 990-EZ	X 501(c)( 3 ) (enter number) organization				
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation				
	527 political organization				
Form 990-PF	501(c)(3) exempt private foundation				
	4947(a)(1) nonexempt charitable trust treated as a private foundation				
	501(c)(3) taxable private foundation				

Schedule of Contributors

Attach to Form 990 or Form 990-PF.

Go to www.irs.gov/Form990 for the latest information.

Check if your organization is covered by the **General Rule** or a **Special Rule**. **Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

#### **General Rule**

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

#### **Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set in the set of the set of the parts unless to the set of the

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2022

Employer identification number

41-0871466

Schedule I	B (Form 990) (2022)		Page <b>2</b>
Name of o	rganization	Empl	oyer identification number
WACOSA			1-0871466
Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	ditional space is needed.	_
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$189,793.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$11,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4_		\$90,400.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$11,850.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

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-	B (Form 990) (2022)		Page
Name of o	rganization	E	mployer identification number
WACOS			41-0871466
Part I	Contributors (see instructions). Use duplicate copies of Part I i	f additional space is needed.	
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
7		\$846,959	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$14,400	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$10,100	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and <b>ZI</b> P + 4	(c) Total contributions	(d) Type of contribution
<u>   10</u>		\$6,000	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11		\$5,200	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>   12</u>		\$5,000	Person X Payroll Noncash (Complete Part II for noncash contributions.)

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223452 11-15-22

	B (Form 990) (2022) organization	I	Page 2 Employer identification number
WACOS. Part I	A Contributors (see instructions). Use duplicate copies of Part I	if additional space is needed	41-0871466
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	
<u>13</u>		\$5,00	Person       X         Payroll       Image: Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

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	3 (Form 990) (2022)		Page <b>3</b>	
Name of o	rganization		Employer identification number	
WACOSA			41-0871466	
Part II	Noncash Property (see instructions). Use duplicate copies of Part II if	additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - \$\$		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - \$\$		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - - \$\$		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - - \$		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - - \$		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate (See instructions.		
		- - - \$		

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Schedule B (Form 990) (2022)

Schedule I	B (Form 990) (2022)				Page <b>4</b>	
Name of o	rganization			Employer ide	entification number	
MACOC	7			41 007	71 / 6 6	
WACOS/ Part III		ons to organizations described	in section 501(c)(	7), (8), or (10) that total more that		
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, of	through (e) and the following lin	e entry. For organi	zations	•	
	Use duplicate copies of Part III if additional	space is needed.	O OF IESS for the yea			
(a) No. from	(b) Purpose of gift	(c) Use of gift		(d) Description of how	u gift is held	
Part I				(d) Description of how gift is held		
			-			
			-			
		(e) Transfer o	of gift			
	<b>T</b>					
	Transferee's name, address, a	nd ZIP + 4	Relat	ionship of transferor to tran	steree	
(a) No.		<u> </u>				
(a) No. from	(b) Purpose of gift	(c) Use of gift		(d) Description of how	r gift is he <b>l</b> d	
Part I						
		<u> </u>				
		(e) Transfer of gift				
	Transferee's name, address, a	nd <b>ZI</b> P + 4	Relat	ionship of transferor to tran	Isferee	
		_				
(a) No.						
from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how	gift is held	
			_			
			_			
			_			
	(e) Transfer of gift					
	Transferee's name, address, a	nd ZIP + 4	Relat	ionship of transferor to tran	sferee	
			1			
(a) No. from	(b) Purpose of gift	(c) Use of gift		(d) Description of how	/ gift is he <b>l</b> d	
Part I						
			-			
	(e) Transfer of gift					
	Transferee's name, address, and ZIP + 4		Polat	ionship of transforor to tran	reference	
	in ansieree's name, address, a	114 <b>21</b> 7 † <del>4</del>	Relat	ionship of transferor to tran	516166	
		_				
223454 11-15	D-22			Sched	lule B (Form 990) (2022)	

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27 2022.04030 WACOSA

SCHEDULE D Supplemental Financial Statements			OMB No. 1545-0047			
(Form 990) Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.						2022
Department of the Treasury Attach to Form 990.						Open to Public Inspection
	Revenue Service		o for instructions a	the latest information.		r identification number
Num	e of the organization	WACOSA				<b>1</b> 1-0871466
Pa	-	ations Maintaining Donor Advise		er Similar Funds or A	Accounts	Complete if the
	organization	n answered "Yes" on Form 990, Part IV, lin				
			(a) Donor ad	lvised funds	(b) Funds ar	nd other accounts
1		nd of year				
2		f contributions to (during year)				
3 4		f grants from (during year)				
4 5		t end of year on inform all donors and donor advisors in v	writing that the asse	s held in donor advised fu	nds	
0	-	m's property, subject to the organization's	-			Yes No
6		on inform all grantees, donors, and donor a				
		oses and not for the benefit of the donor o				
	impermissible priva					Yes No
Pa	rt II Conserva	ation Easements. Complete if the org	ganization answered	"Yes" on Form 990, Part I	V, line 7.	
1	Purpose(s) of cons	ervation easements held by the organization	on (check all that ap	oly).		
	Preservation	of land for public use (for example, recrea	tion or education)	Preservation of a his	storically impo	rtant land area
		f natural habitat		Preservation of a ce	rtified historic	structure
		of open space				
2	•	through 2d if the organization held a qualif	ied conservation co	ntribution in the form of a d		
	day of the tax year					l at the End of the Tax Year
a		onservation easements				
b	•	ricted by conservation easements				
c d		vation easements included in (c) acquired a			. 20	
u			-		2d	
3		vation easements modified, transferred, rel			· · · ·	a the tax
•	year			e		g
4	-	where property subject to conservation eas	ement is located			
5	Does the organizat	tion have a written po <b>l</b> icy regarding the per	iodic monitoring, ins	pection, handling of		
	violations, and enfo	orcement of the conservation easements it	holds?			. Yes No
6	Staff and voluntee	r hours devoted to monitoring, inspecting,	handling of violation	s, and enforcing conserva	tion easement	s during the year
7	Amount of expense	es incurred in monitoring, inspecting, hanc	ling of violations, an	d enforcing conservation e	easements du	ring the year
•				$random relation = \frac{1}{20}$		
8		vation easement reported on line 2(d) abov			,.,	Yes No
9		(4)(B)(ii)? be how the organization reports conservation				
5		d include, if applicable, the text of the footr				the
		ounting for conservation easements.				
Pa	rt III   Organiza	ations Maintaining Collections of	Art, Historical	Treasures, or Other	Similar As	sets.
	Complete if	the organization answered "Yes" on Form	990, Part IV, line 8.			
1a	If the organization	elected, as permitted under FASB ASC 95	8, not to report in its	revenue statement and b	alance sheet v	works
	of art, historical tre	easures, or other similar assets held for put	lic exhibition, educa	tion, or research in further	ance of pub <b>l</b> ic	>
	service, provide in	Part XIII the text of the footnote to its finar	ncial statements that	describes these items.		
b	b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of					
	art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service,					
	•	ng amounts relating to these items:			٠	
		ded on Form 990, Part VIII, line 1				
0	.,	ed in Form 990, Part X received or held works of art, historical tre		ar assets for financial gair		
2	-	ints required to be reported under FASB A		-	, provide	
а	•	on Form 990, Part VIII, line 1	•		\$	
		Form 990, Part X				
		eduction Act Notice, see the Instructions				edule D (Form 990) 2022
	232051 09-01-22					
	28					

Sche	dule D (Form 990) 2022 WACOSA								71466	Pa	age <b>2</b>
Pa	t III   Organizations Maintaining C	ollections of Art,	, His <sup>.</sup>	torical Tre	easures, or	Other S	Similar	Assets	continu	ued)	
3	Using the organization's acquisition, accession	on, and other records	, chec	k any of the	following that	make sigr	nificant us	se of its			
	collection items (check all that apply):			1							
а	Public exhibition	d			change progra						
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ellections and explain	how t	hey further tl	he organizatio	n's exemp	ot purpose	e in Part	XIII.		
5	During the year, did the organization solicit o								_		-
	to be sold to raise funds rather than to be ma								Yes		No
Pa	t IV Escrow and Custodial Arrang		te if th	ie organizatio	on answered "	Yes" on F	orm 990,	Part IV, I	ine 9, or		
	reported an amount on Form 990, Par										
1a	Is the organization an agent, trustee, custodi		-						7.2		٦
	on Form 990, Part X?							∟	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the folio	owing	table:					Amount		
-	Designing belonce						10		Amount		
с С	Beginning balance						1c				
e u	Additions during the year						1d 1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Fe						·		Yes		No
	If "Yes," explain the arrangement in Part XIII.					-	· · · · · · · · · · · · · · · · · · ·		_		]
	t V Endowment Funds. Complete i										
	·	(a) Current year		Prior year	(c) Two year		<b>i)</b> Three ye	ars back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	(line 1	lg, co <b>l</b> umn (a	l)) held as:						
а	Board designated or quasi-endowment		%								
b	Permanent endowment	%									
с	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organizat	ion th	at are he <b>l</b> d a	nd administer	ed for the			_		
	organization by:									Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the		/ment	funds.							
Pa	<b>t VI</b> Land, Buildings, and Equipm		Dent	\/ line 11e C		Devit V. Liv	10				
	Complete if the organization answere								( )		
	Description of property	(a) Cost or ot basis (investm			t or other (other)		cumu <b>l</b> atec eciation	1	<b>(d)</b> Book	value	Э
	Land		eng		59,281.	uepi	Colation		569	20	21
	Land				5,952.	2 2'	16,75	2	3,599		
b	Buildings Leasehold improvements			-	29,600.		27,15		-	, 4	
c d					9,000.		14,04			, 68	
a e	EquipmentOther			-	25,739.		53,95		171		
	. Add lines 1a through 1e. (Column (d) must e		(			-			$\frac{1}{4,438}$		
1010		<u>quari Unii 990. Edil A</u>	. con	<u>ин (р). Шие Т</u>	<u>vo,j</u>				D (Form		

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Part VII Investments - Other Securities.			1-0871466 Page
Complete if the organization answered "Yes" c			
(a) Description of security or category (including name of security)	<b>(b)</b> Book value	(c) Method of valuation: Cost or e	nd of year market value
Financial derivatives			
Closely held equity interests			
Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
al. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Complete if the organization answered "Yes" of	n Form 990 Part IV line	11c See Form 990 Part X line 13	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	nd of year market value
	(b) DOOK value	(c) Method of Valdation. Cost of el	
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
tal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX   Other Assets			
Part IX Other Assets.	on Form 990 Part IV line	11d See Form 990 Part X line 15	
Complete if the organization answered "Yes" of		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" c (a)	on Form 990, Part IV, line Description	11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" c (a) [		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" c (a) [ (1) (2)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3) (4)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3) (4) (5)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3) (4) (5) (6)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3) (4) (5) (6) (7)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" of (a) [ (1) (2) (3) (4) (5) (6) (7) (8)		11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" or (a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9)	Description	11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" or (a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Column (b) must equal Form 990, Part X, col. (B) line	Description	11d. See Form 990, Part X, line 15.	(b) Book value
Complete if the organization answered "Yes" or (a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities.	Description		
Complete if the organization answered "Yes" or (a) [           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tal. (Column (b) must equal Form 990, Part X, col. (B) line           art X         Other Liabilities.           Complete if the organization answered "Yes" or	Description		5.
Complete if the organization answered "Yes" or (a)           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tal. (Column (b) must equal Form 990, Part X, col. (B) line           art X         Other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability	Description		
Complete if the organization answered "Yes" or (a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes	Description		5.
Complete if the organization answered "Yes" or (a) [ (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" or (a) Description of liability (1) Federal income taxes (2)	Description		5.
Complete if the organization answered "Yes" or (a) [           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tal. (Column (b) must equal Form 990, Part X, col. (B) line           art X           Other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability           (1)           Federal income taxes           (2)           (3)	Description		5.
Complete if the organization answered "Yes" or (a) [           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tal. (Column (b) must equal Form 990, Part X, col. (B) line           Yart X           Other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability           (1)           (2)           (3)           (4)	Description		5.
Complete if the organization answered "Yes" of (a)           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tal. (Column (b) must equal Form 990, Part X, col. (B) line           'art X           Other Liabilities.           Complete if the organization answered "Yes" of (a) Description of liability           (1)           Federal income taxes           (2)           (3)           (4)           (5)	Description		5.
Complete if the organization answered "Yes" or (a)           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           tatl. (Column (b) must equal Form 990, Part X, col. (B) line           tart X           Other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability           (1)           Federal income taxes           (2)           (3)           (4)           (5)           (6)	Description		5.
Complete if the organization answered "Yes" or (a) [           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability           (1) Federal income taxes           (2)           (3)           (4)           (5)           (6)           (7)	Description		5.
Complete if the organization answered "Yes" or (a) [           (1)           (2)           (3)           (4)           (5)           (6)           (7)           (8)           (9)           ttal. (Column (b) must equal Form 990, Part X, col. (B) line           art X           Other Liabilities.           Complete if the organization answered "Yes" or (a) Description of liability           (1)           Federal income taxes           (2)           (3)           (4)           (5)           (6)	Description		5.

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... 🚺

Schedule D (Form 990) 2022

232053 09-01-22

Sche	dule D (Form 990) 2022 WACOSA			41-	0871466	Page <b>4</b>
	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With	Revenue per Re			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	L.				
1	Total revenue, gains, and other support per audited financial statements			1	8,454	,118.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	. 2a	-173,606.	,		
b	Donated services and use of facilities	. 2b				
с	Recoveries of prior year grants	. 2c				
d	Other (Describe in Part XIII.)		7,387.	,		
е	Add lines 2a through 2d			2e		<u>,219.</u>
3	Subtract line 2e from line 1			3	8,620	<u>,337.</u>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a	11,791.	,		
b	Other (Describe in Part XIII.)	. 4b				
с	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)				8,632	<u>,128.</u>
Pa	rt XII Reconciliation of Expenses per Audited Financial Statem		h Expenses per	Retur	n.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a					
1	Total expenses and losses per audited financial statements			1	8,369	<u>,046.</u>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities	. <u>2</u> a				
b	Prior year adjustments			_		
С	Other losses			_		
d	Other (Describe in Part XIII.)	-	7,387.	,	_	
е	Add lines 2a through 2d			2e		<u>,387.</u>
3	Subtract line 2e from line 1			3	8,361	<u>,659.</u>
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	11,791.	<u>,</u>		
b	Other (Describe in Part XIII.)	. 4b				
С	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)			5	8,373	<u>,450.</u>
Pa	rt XIII Supplemental Information.					

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE	ORGAN	IZAT	ION	IS	EXEMPT	FROM	INC	OME ]	TAXE:	S UN	DER	SEC	TION	501	.(C)	)(3)	OF	
THE	INTER	NAL	REVI	ENUE	CODE	AND C	ORRE	SPONI	DING	STA	TE	ТАХ	CODE	S, A	ND	THEF	REFORE	
THE	FINAN	CIAL	ST	<b>ATEM</b>	ENTS D	о пот	INC	LUDE	A PI	ROVI	SIO	N FO	R IN	COME	5 T <i>I</i>	AXES.	•	
CONT	RIBUT	IONS	то	THE	ORGAN	IZATI	ON Q	UALIE	Y AS	S A	CHA	RITA	BLE	TAX	DEI	OUCTI	ION BY	
THE	CONTR	IBUT	OR.	THE	ORGAN	IZATI	ON F	ILES	AS Z	а та	XE	XEMP	T OR	GANI	ZAT	FION,	,	
знос	JLD TH	AT S	TATU	JS B	E CHAL	LENGE	D IN	THE	FUTU	JRE,	AL	L YE	ARS	SINC	E ]	INCEE	PTION	
WOUI	D BE	SUBJ	ЕСТ	то	REVIEW	ву т	HE I	RS.										

#### PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

232054 09-01-22

7,387.

Schedule D (Form 990) 2022 WACOSA Part XIII Supplemental Information (continued)	41-0871466 Page 5
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
SPECIAL EVENT EXPENSES	7,387.
232055 09-01-22	Schedule D (Form 990) 2022

232055 09-01-22

SCHEDULE G	Suppleme	ntal Information Regarding	Func	Iraisi	ng or Gaming A	ctiv	ities	OMB No. 1545-0047
(Form 990)		e organization answered "Yes" on organization entered more than \$15				r 19,	or if the	2022
Department of the Treasury Internal Revenue Service		Attach to Form 990 c						Open to Public Inspection
Name of the organizatio		o www.irs.gov/Form990 for instruc	ctions	and ti	ne latest information	<u>ו.</u>	Employer	identification number
Hamo of the organizatio	WACOSA						41-085	
Part Fundrais		Complete if the organization answe	red "Y	es" or	n Form 990, Part IV, I	ine 17		
	complete this part							
<ul> <li>a Mail solicitat</li> <li>b Internet and</li> <li>c Phone solicitat</li> <li>d In-person so</li> <li>2 a Did the organization</li> <li>key employees list</li> </ul>	tions email solicitations itations licitations on have a written c red in Form 990, P		tion of tion of fundra (incluc rofessi	non-g gover iising d ling of ona <b>l</b> fu	overnment grants nment grants events ficers, directors, trus undraising services?		י 🗌	<b>fes No</b> be
compensated at le	east \$5,000 by the	organization.						
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have c or cor contrib	ustody itro <b>l</b> of	(iv) Gross receipts to the from activity		Amount pai or retained b fundraiser ted in col. <b>(i</b> )	y) to (or retained by)
			Yes	No				
Total								
3 List all states in wh or licensing.	ich the organizatio	n is registered or licensed to solicit c	ontrib	utions	or has been notified	it is e	exempt from	registration

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2022

232081 10-27-22

		le G (Form 990) 2022 WACOSA				0871466 Page 2
Pa	art I	Fundraising Events. Complete if the of fundraising event contributions and groups of fundraising event contribu				
		or fundraising event contributions and gre	(a) Event #1	(b) Event #2	(c) Other events	
			1-5K		NONE	(d) Total events
			WALK/RUN		Home	(add col. (a) through
			(event type)	(event type)	(total number)	col. <b>(c)</b> )
one						
Revenue	1	Gross receipts	36,080.			36,080.
ñ						
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	36,080.			36,080.
	4	Cash prizes				
~	5	Noncash prizes	7,387.			7,387.
JSec	_	Dept/feeility.coote				
per	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
lirec	<b>'</b>	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through	1 9 in column (d)		1	7,387.
	11	Net income summary. Subtract line 10 from li				28,693.
Pa	art I	<b>II Gaming.</b> Complete if the organization a	answered "Yes" on Form	990, Part IV, line 19, or	reported more than	
		\$15,000 on Form 990-EZ, line 6a.			1	
Ð			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue				bingo/progressive bingo		col. (a) through col. (c))
Rev		-				
	1	Gross revenue				
		Cash prizes				
ses	2	Cash prizes				
Expenses	3	Noncash prizes				
		Noncash phzes				
ect	4	Rent/facility costs				
Dire	·					
	5	Other direct expenses				
		·	<b>Yes</b> %	<b>Yes</b> %	<b>Yes</b> %	
	6	Volunteer labor	No	No	No	
	7	Direct expense summary. Add lines 2 through	1 5 in co <b>l</b> umn (d)			
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
_	-					
		ter the state(s) in which the organization condu				
		the organization licensed to conduct gaming ac				Yes No
L	, 11	No," explain:				
10a	We	ere any of the organization's gaming licenses re	voked, suspended, or te	rminated during the tax	vear?	Yes No
		Yes," explain:			-	
	_	·				
	_					
	00 40				Caba	dule G (Form 990) 2022
2320	υ <u>∠</u> 10	)-27-22			Sche	aale a (i 0111 330) 2022

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Schedule G (Form 990) 2022 WACOSA	41-0871466 Page 3
11 Does the organization conduct gaming activities with nonmembers?	
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed	
to administer charitable gaming?	
13 Indicate the percentage of gaming activity conducted in:	
a The organization's facility	
b An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events books and reco	rds:
Name	
Address	
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes No
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization \$ and the a	mount
of gaming revenue retained by the third party \$	
c If "Yes," enter name and address of the third party:	
Name	
Address	
16 Gaming manager information:	
Name	
Gaming manager compensation \$	
Description of services provided	
Director/officer Employee Independent contractor	
17 Mandatory distributions:	
<ul> <li>Mandatory distributions:</li> <li>a Is the organization required under state law to make charitable distributions from the gaming proceeds to</li> </ul>	
retain the state gaming license?	Yes No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spen	
organization's own exempt activities during the tax year \$	
Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (	v); and Part III, lines 9, 9b, 10b,
15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	
232083 10-27-22	Schedule G (Form 990) 2022

09271027 131839 A485544

Schedule G (Form 990)     WACOSA       Part IV     Supplemental Information (continued)	41-0871466 Page 4
Part IV Supplemental Information (continued)	
	Schedule G (Form 990)

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SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

# **Noncash Contributions**

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

2022

Name of the organization

Employer identification number
41-0871466

	WACOSA					41-	0871	466	
Pa	t I Types of Property								
		<b>(a)</b> Check if applicab <b>l</b> e	<b>(b)</b> Number of contributions or items contributed	<b>(c)</b> Noncash contribution amounts reported on Form 990, Part VIII, line 1g	n	( Method of noncash contri			3
1	Art - Works of art								
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods								
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded								
10	Securities - Closely held stock								
11	Securities - Partnership, LLC, or								
	trust interests								
12	Securities - Miscellaneous								
13	Qualified conservation contribution -								
	Historic structures								
14	Qualified conservation contribution - Other $\dots$								
15	Real estate - Residential								
16	Real estate - Commercial								
17	Real estate - Other								
18	Collectibles								
19	Food inventory								
20	Drugs and medical supplies								
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24	Archeological artifacts			420.012					
25	Other ( <u>THRIFTWORKS! DO</u> )	X	174,752	438,913.					
26	Other ( <b>FUNDRAISING</b> )	X	1	1,050.					
27	Other ( LEGAL )	X	1	350.	F.WA				
28	Other ( )								
29	Number of Forms 8283 received by the organiz	-						0	
	for which the organization completed Form 828	33, Part V, L	onee Acknowledg	ement 29					
<u> </u>	Duving the year did the eventienties reacive by			awaal in Dawk I. Jin aa 1 dawayy	~ 6 0 0 .	4 m m 4 i 4		Yes	No
30a	During the year, did the organization receive by					.nat it			
	must hold for at least 3 years from the date of t						20-		х
L.	exempt purposes for the entire holding period?				•••••		<u>30a</u>		<u></u>
	If "Yes," describe the arrangement in Part II.	olicy that re	ouires the review	of any nonstandard contribu	tioner		24	х	
31	Does the organization have a gift acceptance p Does the organization hire or use third parties of				10115 (		. 31	- 11	
5za			-				200		х
h	If "Yes," describe in Part II.						32a		
ь 33	If the organization didn't report an amount in co	olumn (c) fo	r a type of proporty	(for which column (a) is cho	ckod				
	describe in Part II.		a type of property		onou,				
LHA	For Paperwork Reduction Act Notice, see	the Instruct	tions for Form 990	).		Schedule	M (Form	n 990)	2022

Schedule M	(Form 990) 2022 WACOSA	<b>41-0871466</b> F	Page <b>2</b>
Part II	<b>Supplemental Information.</b> Provide the information required by Part I, lines 30b, 32b, and is reporting in Part I, column (b), the number of contributions, the number of items received, or a c this part for any additional information.	33. and whether the organization	
232142 09-09-3	22	Schedule M (Form 990	)) 2022

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#### OMB No. 1545-0047 Supplemental Information to Form 990 or 990-EZ SCHEDULE O Complete to provide information for responses to specific questions on (Form 990) Form 990 or 990-EZ or to provide any additional information. Open to Public Attach to Form 990 or Form 990-EZ Department of the Treasury Go to www.irs.gov/Form990 for the latest information. Inspection Internal Revenue Service Employer identification number Name of the organization WACOSA 41-0871466

#### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

#### TO PROVIDE INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND

#### LIVE IN THEIR COMMUNITY.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE WORK THEY DO.

VOCATIONAL SERVICES

WACOSA'S VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS,

PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA SERVES PEOPLE

WITH A VARIETY OF MENTAL, PHYSICAL AND COGNITIVE ABILITIES. SOME OF

WACOSA'S CLIENTS LIVE INDEPENDENTLY, SOME WITH FAMILIES, AND OTHERS IN

GROUP HOME SETTINGS. THROUGH WACOSA'S VOCATIONAL SERVICES, CLIENTS ARE

EMPLOYED BY LOCAL BUSINESSES, GO OUT IN THE COMUNITY IN WORK CREWS OR

THEY WORK IN ONE OF WACOSA'S FACILITIES. WACOSA'S IN HOUSE WORK IS

WIDE RANGING. WACOSA DOES ASSEMBLY, QUALITY CHECKING, MAILING

SERVICES, LABELING, COLLATING, PACKAGING/KITTING, RE-WORK, DOCUMENT

SHREDDING, THRIFT STORE OPERATIONS, RECYCLING SERVICES AND MUCH MORE.

WACOSA'S CLIENTS ENJOY WORKING, ARE DEDICATED AND TAKE GREAT PRIDE IN

THE WORK THEY DO.

#### FORM 990, PART VI, SECTION A, LINE 1A:

THE BOARD OF DIRECTORS APPOINTED THREE MEMBERS OF THE BOARD TO SERVE ON THE

FINANCE COMMITTEE TO REVIEW ALL FINANCIAL INFORMATION PRIOR TO BOARD

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

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Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

MEETINGS AND MAKE RECOMMENDATIONS TO THE BOARD AT THE BOARD OF DIRECTORS MEETINGS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE COMPLETE RETURN WILL BE PRESENTED TO THE FINANCE COMMITTEE BY CLA WHO WILL REVIEW THE COMPLETED RETURN. ONCE THE FINANCE COMMITTEE APPROVES THE RETURN IT WILL BE PRESENTED TO THE FULL BOARD FOR ACCEPTANCE.

FORM 990, PART VI, SECTION B, LINE 12C:

PER MN STATUTE SEC 317A.255, GOVERNING CONFLICTS OF INTERESTS FOR DIRECTORS OF NONPROFIT CORPORATIONS, WACOSA HAS A CONFLICTS OF INTEREST DISCLOSURE POLICY. THIS POLICY IS REVIEWED ANNUALLY AND ACKNOWLEDGED VIA SIGNATURE BY ALL THOSE REGULARLY PARTICIPATING IN BOARD MEETINGS; INCLUDING BOARD MEMBERS, ADMINISTRATIVE TEAM MEMBERS, AND THE FUND DEVELOPMENT AND SALES & MARKETING MANAGER POSITIONS. A CONFLICT IS DEFINED AS AN OUTSIDE INTEREST/TRANSACTION OF A FINANCIAL GAIN AMONG STAFF/BOARD/THEIR FAMILIES/THEIR BUSINESSES, OUTSIDE ACTIVITY COMPETING WITH WACOSA SERVICE OFFERINGS, AND/OR ACCEPTANCE OF GIFTS/GRATUITIES/ENTERTAINMENT OF SIGNIFICANT VALUE IN EXCHANGE FOR SERVICE(S) ON BEHALF OF WACOSA. CONFLICTS SHALL BE DISCLOSED AND PARTICIPANTS SHALL EXCUSE THEMSELVES FROM VOTING OR MAKING DECISIONS TO ENTER INTO ANY SUCH TRANSACTION ON BEHALF OF WACOSA.

FORM 990, PART VI, SECTION B, LINE 15: ON AN ANNUAL BASIS THE BOARD OF DIRECTORS CONDUCTS A JOB REVIEW OF THE EXECUTIVE DIRECTOR AND AT THAT TIME ANY RAISES ARE DISCUSSED BY THE BOARD AND APPROVED BY THE BOARD OF DIRECTORS. THIS PROCESS WAS LAST CONDUCTED IN 2021. A WAGE SURVEY WAS CONDUCTED BY THE DIRECTOR OF HUMAN RESOURCES AND 232212 10-28-22 40

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Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

#### ADJUSTMENTS WERE MADE TO ALL PAY SCALES APPROPRIATELY. THIS PROCESS WAS

#### LAST CONDUCTED IN 2021. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN

2021

FORM 990, PART VI, SECTION C, LINE 19:

#### THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS

#### AVAILABLE TO THE PUBLIC UPON REQUEST.

232212 10-28-22

09271027 131839 A485544

# TAX RETURN FILING INSTRUCTIONS

MINNESOTA ANNUAL REPORT

#### FOR THE YEAR ENDING

December 31, 2022

#### Prepared For:

Traci Richter WACOSA 310 SUNDIAL DRIVE, PO BOX 757 WAITE PARK, MN 56387-0757

#### Prepared By:

CliftonLarsonAllen LLP 4150 2nd Street South, Suite 400 St. Cloud, MN 56301

#### Amount of Tax:

Balance due of \$25

#### Make Check Payable To:

State of Minnesota

Mail Tax Return To:

Minnesota Attorney Generals Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

Return must be mailed on or before:

November 15, 2023

**Special Instructions:** 

Minnesota Attorney General's Office Charities Division 445 Minnesota Street, Suite 1200 St. Paul, MN 55101-2130

### **STATE OF MINNESOTA**

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM

(Pursuant to Minn. Stat. ch. 309)

www.ag.state.mn.us/charity

Website Address:

#### **SECTION A: Organization Information**

Legal Name of Organization <u>WACOSA</u>	
Federal EIN:41-0871466	Fiscal Year-End: <u>12312022</u> mm/dd/yyyy
	Did the organization's fiscal year-end change? Yes X No
Mailing Address: TRACI MCKINNON	Physical Address: TRACI MCKINNON
Contact Person 310 SUNDIAL DRIVE, PO BOX 757	Contact Person 310 SUNDIAL DRIVE, PO BOX 757
Street Address WAITE PARK, MN 56387-0757	Street Address WAITE PARK, MN 56387-0757
City, State, and ZIP Code 320-251-0087	City, State, and ZIP Code 320-251-0087
Phone Number TMCKINNON@WACOSA.ORG	Phone Number TMCKINNON@WACOSA.ORG
Email Address	Email Address
<ol> <li>Organization's website: <u>WWW.WACOSA.ORG</u></li> <li>List all of the organization's alternate and former names (a</li> <li>List all names under which the organization solicits contribution of the organization solicity contribution of the organization of the organization solicity contribution of the organization of the organization of the organization of the organization solicity contribution of the organization of the or</li></ol>	Alternate Former Alternate Former Alternate Former Outions (attach list if more space is needed).
WACOSA, WACOSA THRIFTWORKS!,	THRIFTWORKS!, WACOSA DOCUSHRED, DOCUSHRED
4. Is the organization incorporated pursuant to Minn. Stat. cf	n. 317A? X Yes No
5. Total amount of contributions the organization received from	om Minnesota donors: \$ 1,811,513.
6. Has the organization's tax-exempt status with the IRS cha	nged?
<ol> <li>Has the organization significantly changed its purpose(s) of the second s</li></ol>	or program(s)?

C2

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

8.	<ul> <li>B. Has the organization been denied the right to solicit contributions by any court or government agency?</li> <li>Yes X No If yes, attach explanation.</li> </ul>				
9.	Does the organization use the services of a professional fundraiser (outside solicitor or a solicit contributions in Minnesota? $\square$ Yes $\boxed{X}$ No If yes, provide the following information for each (attach list if more space is needed):	consultant) to			
	Name of Professional Fundraiser	Compensation			
	Street Address	City, State, and ZIP Cod	e		
10	10. Is the organization a food shelf? Yes X No If yes, is the organization required to file an audit? Yes, audit attached No Note: An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.				
11	Do any directors, officers, or employees of the organization or its related organization(s) compensation* of more than \$100,000? X Yes Do No If yes, provide the following information for the five highest paid individuals:	receive total			
	Name and title	Compensation*	Other compensation		
	NANCY BETTS VP/ED (NOVEMBER-PRESENT)	110,797.	14,503.		
	STEVE HOWARD ED (THROUGH OCTOBER)	106,105.	3,492.		

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7)

issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd.

3(i) and Minn. Stat. § 317A.011 for definitions.

285472 04-01-22

C2

#### CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

#### **SECTION B:** Financial Information

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N. Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

#### INCOME

1.	Contributions Received	\$	1
2.	Government Grants	\$	2
3.	Program Service Revenue		3
4.	Other Revenue	\$	4
5.	TOTAL INCOME	\$	5
EXPE	INSES		
6.	Program Expenses	\$	6
7.	Management & General Expenses	\$	
8.	Fund-raising Expenses	\$	
9.	TOTAL EXPENSES	\$	9
10.	EXCESS or DEFICIT	\$	10
	(Line 5 minus Line 9)		
ASSE	TS		
11.	Cash	\$	11
12.	Land, Buildings & Equipment	\$	12
13.	Other Assets		13
14.	TOTAL ASSETS	\$	14
LIAB	ILITIES		
15.	Accounts Payable	\$	15
16.	Grants Payable	\$	16
17.	Other Liabilities	\$	
18.	TOTAL LIABILITIES		18
FUN	D BALANCE/NET WORTH	\$	
(Line 1	4 minus Line 18)	·	

285473 04-01-22

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

#### Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

		(A) Total expenses	A must match Line 17 of (B) Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1.	Grants and other assistance to governments				
	and organizations in the U.S.				
2.	Grants and other assistance to individuals in the U.S.				
3.	Grants and other assistance to governments,				
	organizations, and individuals outside the U.S.				
4.	Benefits paid to or for members				
5.	Compensation of current officers, directors,				
	trustees, and key employees				
6.	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1) and				
	persons described in section 4958(c)(3)(B)				
7.	Other salaries and wages				
8.	Pension plan contributions (include section				
	401(k) and section 403(b) employer contributions)				
9.	Other employee benefits				
10.	Payroll taxes				
11.	Fees for services (non-employees):				
	Management				
	Legal				
	Accounting				
	Lobbying				
	Professional fundraising services				
	Investment management fees				
	Other				
	Advertising and promotion				
13.	Office expenses				
14.	Information technology				
15.	Royalties				
16.	Occupancy				
17.	Travel				
18.	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19.	Conferences, conventions, and meetings				
20.	Interest				
	Payments to affiliates				
22.	Depreciation, depletion, and amortization				
23.	Insurance				
	Other expenses. Itemize expenses not covered				
	above. Expenses labeled miscellaneous may				
	not exceed 5% of total expenses (Line 25).				
a.					
b.					
c.					
d.					
25.	Total functional expenses. Add lines 1 through 24d		l l		
26.	Joint costs. Check here ► if following SOP 98-2. Complete this line only if the organi- zation reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

285474 04-01-22

# CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

Section C: Board of Directors Signa	tures and Acknowledgment	
· · · · · · · · · · · · · · · · · · ·	ution of the board of directors, trustees, or managin	g group and
must be signed by two officers of the organizat	ion. See Minn. Stat. § 309.52, subd. 3.	
We, the undersigned, state and acknowled	ge that we are duly constituted officers of this orgar	nization, being the
BOARD PRESIDENT	(Title) and TREASURER	(Title) respectively, and
that we execute this document on behalf of the	organization pursuant to the resolution of the	
BOARD OF DIRECTORS	(Board of Directors, Trustees, o	or Managing Group) adopted on the
day of, 20, approvin	g the contents of the document, and do hereby cer	tify that the
BOARD OF DIRECTORS	(Board of Directors, Trustees, o	or Managing Group) has assumed, and will continue
to assume, responsibility for determining matte	rs of policy, and have supervised, and will continue	to supervise, the operations and finances of the
organization. We further state that the informat	ion supplied is true, correct and complete to the be	st of our knowledge.
SANDIE WESTERGREN	JEFF BENVE	NISTE
Name (Print)	Name (Print)	
DocuSigned by:	Docusigned by:	

SignatoresBE4366A4A6...

BOARD PRESIDENT

Title

10/31/2023

Date

# Signature 02FDC7864F2..

Benneniste

TREASURER

Title

10/27/2023

Date

# WACOSA

#### FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2022 AND 2021

#### WACOSA TABLE OF CONTENTS YEARS ENDED DECEMBER 31, 2022 AND 2021

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CliftonLarsonAllen LLP CLAconnect.com

# **INDEPENDENT AUDITORS' REPORT**

Board of Directors WACOSA Waite Park, Minnesota

#### **Report on the Audit of the Financial Statements**

### Opinion

We have audited the accompanying financial statements of WACOSA (a Minnesota corporation) (the Organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of WACOSA, as of December 31, 2022 and 2021, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

# **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of WACOSA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# Change in Accounting Principle

As discussed in Note 6 to the financial statements, in 2022 the Company adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

# **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about WACOSA's ability to continue as a going concern for one year subsequent to June 6, 2023.

Board of Directors WACOSA

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WACOSA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about WACOSA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### *Emphasis-of-Matter Regarding a Correction of an Error*

As discussed in Note 17 to the financial statements, the Organization corrected an error resulting in recording of donated in-kind contribution and expenses in the amount of \$455,287. The correction has no net impact on the change in net assets.

#### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of vocational business activities is presented for purposes of additional analysis and are not a required part of the financial statements. Board of Directors WACOSA

Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

St. Cloud, Minnesota June 6, 2023

#### WACOSA STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2022 AND 2021

ASSETS	2022	2021
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 1,460,421	\$ 874,247
Investments	4,968,209	4,974,955
Accounts Receivable - Program	521,143	503,856
Accounts Receivable - Vocational	78,362	93,349
Other Receivable	719	839,677
Inventory	118,262	121,493
Prepaid Expenses	86,625	55,901
Total Current Assets	7,233,741	7,463,478
PROPERTY AND EQUIPMENT		
Land	569,281	569,281
Leasehold Improvements	29,600	29,600
Building	5,815,952	5,803,375
Equipment	1,406,733	1,327,393
Vehicles	1,517,251	1,596,615
Construction in Process	11,488	-
Total Property and Equipment	9,350,305	9,326,264
Less: Accumulated Depreciation	4,911,915	4,649,433
Net Property and Equipment	4,438,390	4,676,831
OTHER ASSETS		
Operating ROU Assets	103,913	-
Financing ROU Assets	9,824	-
Total Other Assets	113,737	-
Total Assets	\$ 11,785,868	\$ 12,140,309
	<u> </u>	

#### WACOSA STATEMENTS OF FINANCIAL POSITION (CONTINUED) DECEMBER 31, 2022 AND 2021

		2022	 2021
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Current Maturities of Notes Payable	\$	83,326	\$ 936,926
Current Lease Liability - Operating		37,271	, _
Current Lease Liability - Financing		9,499	_
Current Maturities of Capital Lease Payable		, _	13,572
Accounts Payable		108,542	105,931
Deferred Revenue		2,500	2,500
Accrued Expenses		26,384	26,841
Salaries and Related Benefits Payable		222,201	228,825
Accrued Vacation		274,377	275,722
Total Current Liabilities		764,100	 1,590,317
LONG-TERM DEBT			
Notes Payable, Net of Current Maturities			
and Unamortized Finance Fees		336,974	-
Long-Term Lease Liability - Operating, Net of Current Maturities		66,642	-
Capital Lease Payable, Net of Current Maturities		-	 16,912
Total Long-Term Debt		403,616	 16,912
Total Liabilities		1,167,716	1,607,229
NET ASSETS			
Nets Assets Without Donor Restriction:			
Undesignated		3,552,224	4,074,189
Designated		5,696,568	5,354,871
Total Net Assets Without Donor Restriction		9,248,792	 9,429,060
Net Assets With Donor Restriction		1,369,360	1,104,020
Total Net Assets		10,618,152	 10,533,080
Total Liabilities and Net Assets	<u>\$</u>	1,785,868	\$ 12,140,309

#### WACOSA STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2022

	Without Donor Restriction	With Donor Restriction	Total	
REVENUES AND SUPPORT				
Support:				
Program Services	\$ 5,240,895	\$ -	\$ 5,240,895	
Contributions	1,059,471	351,578	1,411,049	
Donated Services and Assets	440,313	-	440,313	
Total Support	6,740,679	351,578	7,092,257	
Revenue:				
Vocational Business Activities	1,487,902	-	1,487,902	
Investment Loss	(122,715)	(19,388)	(142,103)	
Gain on Sale of Property and Equipment	3,275	-	3,275	
Other Income	12,787	-	12,787	
Subtotal Revenues and Support	8,121,928	332,190	8,454,118	
Net Assets Released from Restrictions	66,850	(66,850)		
Total Revenues and Support	8,188,778	265,340	8,454,118	
EXPENSES				
Program Expenses:				
General Program and Transportation	5,004,730	-	5,004,730	
Vocational Business Activities	1,960,975	-	1,960,975	
Management and General	1,313,378	-	1,313,378	
Fundraising	89,963	-	89,963	
Total Expenses	8,369,046		8,369,046	
CHANGE IN NET ASSETS	(180,268)	265,340	85,072	
Net Assets - Beginning of Year	9,429,060	1,104,020	10,533,080	
NET ASSETS - END OF YEAR	\$ 9,248,792	\$ 1,369,360	\$ 10,618,152	

See accompanying Notes to Financial Statements.

#### WACOSA STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2021

	Without Donor Restriction	Donor Donor	
REVENUES AND SUPPORT			
Support: Program Services	\$ 4,426,959	\$ -	\$ 4,426,959
Contributions	1,582,602	φ <u>-</u> 393,023	1,975,625
Donated Services and Assets	455,287		455,287
Total Support	6,464,848	393,023	6,857,871
	0,404,040	393,023	0,007,071
Revenue:			
Vocational Business Activities	1,455,917	-	1,455,917
Investment Income	3,250	3,111	6,361
Gain on Sale of Property and Equipment	1,900	-	1,900
Gain on Debt Forgiveness	1,214,185	-	1,214,185
Other Income	11,098	-	11,098
Net Vocational Revenue	9,151,198	396,134	9,547,332
Net Assets Released from Restrictions	10,797	(10,797)	
Total Revenues and Support	9,161,995	385,337	9,547,332
EXPENSES			
Program Expenses:			
General Program and Transportation	4,369,336	-	4,369,336
Vocational Business Activities	1,908,330	-	1,908,330
Management and General	1,225,903	-	1,225,903
Fundraising	79,023		79,023
Total Expenses	7,582,592		7,582,592
CHANGE IN NET ASSETS	1,579,403	385,337	1,964,740
Net Assets - Beginning of Year	7,849,657	718,683	8,568,340
NET ASSETS - END OF YEAR	\$ 9,429,060	\$ 1,104,020	\$ 10,533,080

See accompanying Notes to Financial Statements.

#### WACOSA STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2022

	Prog	Iram			
	General	Vocational			
	Program and	Business	Management		
	Transportation	Activities	and General	Fundraising	Total
Salaries	\$ 3,238,946	\$ 992,759	\$ 758,093	\$ 65,883	\$ 5,055,681
Benefits	845,205	193,366	163,783	¢ 00,000 16,421	1,218,775
Staff Travel and Mileage	10,961	100,000	2,268	129	13,358
Supplies	38,858	17,063	12,207	-	68,128
Minor Equipment and Repairs	3,986	10,988	17,596	-	32,570
Rent	35,980	2,561	-	-	38,541
Telephone	30,174	2,063	20,672	-	52,909
Utilities	86,688	74,242	11,849	-	172,779
Repairs and Maintenance	22,695	28,884	3,683	-	55,262
Snow Removal	10,892	8,441	1,357	-	20,690
Insurance	43,471	17,671	614	-	61,756
Interest Expense	-	21,443	11,926	-	33,369
Vehicle Interest Expense	-	575	_	-	575
Public Relations	-	935	14,130	7,387	22,452
Advertising	8,824	8,395	2,306	143	19,668
Client Transportation	160,726	_	-	-	160,726
Vehicle Fuel	116,035	8,371	_	-	124,406
Vehicle Maintenance	106,353	11,590	_	-	117,943
Vehicle Insurance	37,130	2,431	-	-	39,561
Vehicle Licenses	845	-	-	-	845
Vehicle Lease	22,411	-	-	-	22,411
Professional Services	-	8,280	200,743	-	209,023
Postage	-	21	8,527	-	8,548
Dues and Licensing	12,453	3,525	4,331	-	20,309
Board	-	-	920	-	920
Subscriptions	570	-	-	-	570
In-Kind	-	440,313	-	-	440,313
Miscellaneous	-	10,067	6,739	-	16,806
Total Operating Expenses	4,833,203	1,863,984	1,241,744	89,963	8,028,894
Depreciation	171,527	96,991	56,902	-	325,420
Amortization			14,732		14,732
Total Functional Expenses	\$ 5,004,730	\$ 1,960,975	\$ 1,313,378	\$ 89,963	\$ 8,369,046

#### WACOSA STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2021

	Prog	Iram			
	General	Vocational			
	Program and	Business	Management		Total
	Transportation	Activities	and General	Fundraising	As Restated
Salaries	\$ 2,760,717	\$ 967,533	\$ 683,994	\$ 57,866	\$ 4,470,110
Benefits	827,880	189,024	162,768	12,742	1,192,414
Staff Travel and Mileage	7,707	-	1,036	66	8,809
Supplies	18,028	14,031	12,091	-	44,150
Minor Equipment and Repairs	5,651	4,508	29,594	-	39,753
Rent	34,980	2,561	-	-	37,541
Telephone	29,896	2,246	19,497	-	51,639
Utilities	68,723	60,183	9,619	-	138,525
Repairs and Maintenance	23,214	18,721	2,716	-	44,651
Snow Removal	7,911	7,125	1,075	-	16,111
Insurance	43,028	17,961	626	-	61,615
Interest Expense	-	25,403	13,069	-	38,472
Vehicle Interest Expense	-	1,824	-	-	1,824
Public Relations	-	1,176	11,291	8,331	20,798
Advertising	1,115	6,492	954	18	8,579
Client Transportation	103,175	-	-	-	103,175
Vehicle Fuel	84,850	6,355	-	-	91,205
Vehicle Maintenance	86,647	14,900	-	-	101,547
Vehicle Insurance	37,985	2,330	-	-	40,315
Vehicle Licenses	121	-	-	-	121
Vehicle Lease	4,972	-	-	-	4,972
Professional Services	-	1,680	173,879	-	175,559
Postage	-	-	7,530	-	7,530
Dues and Licensing	13,711	2,864	4,452	-	21,027
Board	-	-	335	-	335
Subscriptions	762	-	1	-	763
In-Kind	-	455,287	-	-	455,287
Miscellaneous	_	11,732	17,654	-	29,386
Total Operating Expenses	4,161,073	1,813,936	1,152,181	79,023	7,206,213
Depreciation	208,263	94,394	73,722		376,379
Total Functional Expenses	\$ 4,369,336	\$ 1,908,330	\$ 1,225,903	\$ 79,023	\$ 7,582,592

#### WACOSA STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Support and Revenue	\$ 9,427,830	\$ 6,819,549
Interest and Dividends Received	41,753	50,601
Cash Paid to Suppliers and Employees	(8,028,833)	(6,907,759)
Interest Paid	(30,325)	(35,963)
Net Cash Provided (Used) by Operating Activities	1,410,425	(73,572)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(111,535)	(39,735)
Proceeds from Sale of Property and Equipment	3,275	1,900
Change in Funds Held in Money Market	(9,973)	(2,154)
Purchase of Investments	(777,457)	(2,924,919)
Proceeds from Sale of Investments	612,094	1,335,344
Net Cash Used by Investing Activities	(283,596)	(1,629,564)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of Paycheck Protection Program Loan	-	1,204,974
Payments on Financing Leases	(13,825)	-
Payment of Capital Lease Payable	(7,160)	(41,110)
Repayment of Notes Payable	(509,388)	(69,950)
Payment of Debt Issuance Costs	(10,282)	-
Net Cash Provided (Used) by Financing Activities	(540,655)	1,093,914
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	586,174	(609,222)
Cash and Cash Equivalents - Beginning of Year	874,247	1,483,469
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,460,421	<u>\$ 874,247</u>
NONCASH TRANSACTIONS		
Payroll Protection Loan Program Forgiveness	<u>\$</u>	<u>\$ 1,214,185</u>
Equipment Received in Exchange for Operating Lease	\$ 140,673	<u>\$</u>

#### WACOSA STATEMENTS OF CASH FLOWS (CONTINUED) YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022		2021	
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Change in Net Assets	\$	85,072	\$	1,964,740
Adjustments to Reconcile Change in Net Assets to				
Net Cash Provided (Used) by Operating Activities:				
Depreciation		325,420		376,379
Amortization		3,044		3,258
Amortization of ROU Asset		14,732		-
Net Unrealized Loss on Investments		173,606		8,778
Gain on Sale or Disposal of Property and Equipment		(3,275)		(1,900)
Realized Loss on Investments		8,476		25,890
Paycheck Protection Program Loan Forgiveness		-		(1,204,974)
(Increase) Decrease in:				
Accounts Receivable - Program		(17,287)		(189,502)
Accounts Receivable - Vocational		14,987		(24,377)
Other Receivable		838,958		(838,910)
Inventory		3,231		(17,743)
Prepaid Expenses		(30,724)		(3,710)
Increase (Decrease) in:				
Accounts Payable		2,611		(205,210)
Accrued Expenses		(457)		(20,402)
Deferred Revenue		-		2,500
Salaries and Related Benefits Payable and Accrued Vacation		(7,969)		51,611
Net Cash Provided (Used) by Operating Activities	\$	1,410,425	\$	(73,572)

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Organization

WACOSA (the Organization) was formed as a nonprofit organization that is a work-oriented, day-training habilitation and rehabilitation facility whose mission is to provide people challenged by disabilities with the opportunity to work and live in their community within Central Minnesota. Major support sources include medical assistance, various county assistance, and contract revenue from area businesses that provide clients with work-oriented projects.

#### Basis of Accounting

Accounting policies of all WACOSA programs and services conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to voluntary health and welfare organizations.

The financial statements of WACOSA have been prepared on an accrual basis.

#### **Basis of Presentation**

Net assets and revenues, gains and losses are classified based on donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, those net assets detailed out in Note 10.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specific by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

WACOSA reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

#### Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

#### Investments

The Organization records investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets on the statements of activities.

#### Accounts Receivable

The Organization provides an allowance for uncollectible accounts based on the allowance method using management's judgment. Accounts receivable are unsecured. Payment for services is required upon receipt of an invoice. All self-pay accounts are analyzed for collectability based on the months past due and payment history. An allowance is estimated for these accounts based on the historical experience of the Organization. Accounts that are determined to be uncollectible are written off at that time. An allowance for bad debts of \$3,396 and \$3,396 was recorded for the years ended December 31, 2022 and 2021, respectively.

#### Program Receivables

Receivables generated from consumer services are recorded at net realizable value. These receivables include services payable by Medical Assistances, Department of Employment and Economic Development, counties, school districts, and privately paying consumers.

#### **Vocational Receivables**

Receivables generated by business activities for work performed by consumers serviced are recorded at net realizable value. These receivables occur in the normal course of business as work is performed by consumers, and invoiced accordingly.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Contributions Receivable**

The Organization records contributions in accordance with applicable accounting standards, which require unconditional promises to give (pledges) be recorded as receivables and revenues and requires the Organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. All contributions receivable are collectible within one year.

#### <u>Inventory</u>

Inventory consists of product on hand for a customer the Organization does contract work with. The Organization also has donated inventory on hand at the end of the year. The ending inventory value is based on an average of three months of sales.

#### **Property and Equipment**

The Organization has established a policy in which purchases of property and equipment with a cost in excess of \$1,000 are capitalized. Property and equipment purchases not capitalized are expensed. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as net assets without donor restriction unless the donor has restricted the donated asset to a specific purpose. All property and equipment are recorded at cost and are being depreciated over their estimated useful lives using the straight-line method at rates based on the following estimated useful lives:

Buildings and Improvements	10 to 40 Years
Equipment	3 to 10 Years
Vehicles	5 Years

#### Long-Lived Assets

The Organization evaluates its long-lived assets for impairment as events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. In such circumstances, the Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of the assets against the estimated undiscounted future cash flows associated with such assets. At the time such evaluations indicate that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. As of December 31, 2022 and 2021, management believes that the carrying amounts of its long-lived assets have not been impaired.

#### <u>Leases</u>

The Organization leases office space and vehicles. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the statements of financial position. Finance leases are included in financing lease right-of-use (ROU) assets and other current liabilities on our statements of financial position.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Leases (Continued)

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The Organization has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

#### Revenue and Support

Revenue is recognized as the performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided and the Organization does not believe they are required to provide additional goods or services to the client.

The Organization has performance obligations that are satisfied at a point in time or over time. Community Contract, Private Pay Program Services, Production and Shred income performance obligations are based on underlying contracts and are satisfied on the day of the services performed. ThriftWorks! income performance obligations are satisfied at the point of sale. Total program service revenue were \$1,487,902and \$1,455,917 for the years ended December 31, 2022 and 2021, respectively.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Revenue and Support (Continued)**

The Organization receives its support primarily from the state of Minnesota through Medical Assistance and from participating counties and cities with federal, state, and local funds. The Organization receives donated goods from the community to use within the ThriftWorks! store which are later sold to the general public. The Organization receipts the sales of these donated items as Vocational Business Activity Revenue. The receipt of inventory is recorded in Contributions. The Organization also receives in-kind storage space for inventory of the ThriftWorks! store.

A portion of the Organization's revenue is derived from cost reimbursable federal and state service agreements, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific service agreement provisions. The Organization received service agreements of approximately \$2,444,000 and \$2,050,000 that have not been recognized at December 31, 2022 and 2021, respectively because qualifying expenditures have not yet been incurred.

All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions.

# **Advertising**

Advertising costs are charged to operations when incurred. Advertising expenses were \$19,668 and \$8,579 for the years ended December 31, 2022 and 2021, respectively.

#### Fair Value of Financial Instruments

The Organization categorizes its assets and liabilities measured at fair value into a threelevel hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

*Level 2* – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, face value upon maturity, or discounted cash flows.

*Level 3* – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Fair Value of Financial Instruments (Continued)

Subsequent to initial recognition, the Organization may remeasure the carrying value of assets and liabilities measured on a nonrecurring basis to fair value. Adjustments to fair value usually result when certain assets are impaired. Such assets are written down from their carrying amounts to their fair value.

Professional standards allow entities the irrevocable option to elect to measure certain financial instruments and other items at fair value for the initial and subsequent measurement on an instrument-by-instrument basis.

#### Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and corresponding state tax codes and, therefore, the financial statements do not include a provision for income taxes. Contributions to the Organization qualify as a charitable tax deduction by the contributor.

The Organization files as a tax-exempt organization, should that status be challenged in the future, all years since inception would be subject to review by the Internal Revenue Service.

#### Paycheck Protection Program Loan

In January 2021, the Organization applied for and was awarded a paycheck protection program loan. The loan was awarded on January 23, 2021 in the amount of \$1,204,974 at a fixed rate of 1.00% per annum. On November 2, 2021, the SBA processed the Organization's PPP Loan forgiveness application and notified National Bank of Commerce the PPP Loan qualified for full forgiveness. Loan proceeds were received by the bank from the SBA on this date. Therefore, the Organization was legally released from the debt, which is included in revenue during the year ended December 31, 2021.

The SBA may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Company's financial position.

#### Adoption of New Accounting Standards

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No 2020-07, Presentation and Disclosures by *Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The standard includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new standard, as amended, is to be applied retrospectively to annual reporting periods beginning after June 15, 2021, and interim periods within annual reporting periods beginning after June 15, 2022. The Organization has updated disclosures as necessary (See Note 16 Contributed Nonfinancial Assets).

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Adoption of New Accounting Standards (Continued)

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statements of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization has applied the portfolio approach in identifying its population of leases and in applying its risk-free rate in certain relevant cases.

The Organization has elected to apply the practical expedient, which does not require contracts to be separated between lease and nonlease components.

The Organization adopted the requirements of the guidance effective January 1, 2022 and has elected to apply the provisions of this standard to the beginning of the adoption period presented using a modified retrospective approach, with certain practical expedients available.

The Organization has elected to adopt the package of practical expedients available in the year of adoption. The Organization has elected to adopt the available practical expedient to use hindsight in determining the lease term for existing leases and in assessing impairment of the Organization's ROU assets.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on January 1, 2022 a financing lease liability of \$23,325, which represents the present value of the remaining financing lease payments and a financing right-of-use asset of \$21,984. In addition, the Organization recognized on January 1, 2022 an operating lease liability of \$140,673, which represents the present value of the remaining operating lease payments and an operating right-of-use asset of \$140,673.

The standard had a material impact on the statements of financial position but did not have an impact on the statements of activities nor statements of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for financing leases.

#### Short-term Lease Exemption

FASB Accounting Standards Codification (ASC) 842 allows the entity to not capitalize shortterm leases (leases that are 12 months or less without a purchase option that the lessee is likely to exercise) and exclude them from the balance sheet. The Organization would continue to report these leases in the same method as operating leases under FASB ASC 840. The FASB ASC Glossary definition indicates that distinction of a short-term lease is applied at the commencement date of the lease. The short-term lease exception is not an explicit transition practical expedient. Therefore, a lease would need to qualify based on original commencement date or reassessment date based on FASB ASC 842-20-25-3 to be a short-term lease at transition.

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 6, 2023, the date the financial statements were available to be issued.

#### NOTE 2 CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash, investments, and accounts receivable.

At times, cash may be in excess of the Federal Deposit Insurance Corporation insurance limit. With regard to investments, the Organization invests primarily in high-grade marketable securities, thereby limiting credit risk.

Revenues from Medical Assistance represented 57.5% and 41.8% of total revenue for the years ended December 31, 2022 and 2021, respectively. Revenues from grants and contributions from 1 and 2 donors represented 14.3% and 33.3% of total revenue for the year ended December 31, 2022 and 2021, respectively.

Accounts receivable for Medical Assistance represented 80.6% and 80.1% of Program Accounts Receivable for the years ended December 31, 2022 and 2021, respectively.

Receivables from one customer represented 2.8% and 12.7% of Vocational Accounts Receivable for the years ended December 31, 2022 and 2021, respectively. Receivables from one grantor represent 100% of other accounts receivable at December 31, 2022.

#### NOTE 3 INVESTMENTS

Investments, other than Money Markets which are stated at cost which approximates fair value, are stated at fair value and consist primarily of mutual funds, governmental funds, fixed income, and money market funds as follows:

	December 31, 2022			Decembe	er 31, 2021			
		Cost		Fair Value Cost		Cost	Fair Value	
Mutual Funds	\$	47,784	\$	56,549	\$	42,559	\$	66,465
Fixed Income		2,402,643		2,241,529		2,563,453		2,532,966
Investments Held at Community								
Foundation		189,168		169,508		54,061		54,061
Money Markets		2,500,623		2,500,623		2,321,463		2,321,463
Total	\$	5,140,218	\$	4,968,209	\$	4,981,536	\$	4,974,955

## NOTE 3 INVESTMENTS (CONTINUED)

Investment income is summarized as follows for the years ended December 31:

	2022			2021		
Interest and Dividends	\$	51,726	9	\$ 52,755		
Realized Loss		(8,476)		(25,890)		
Unrealized Loss		(173,606)		(8,778)		
Investment Fees		(11,747)		(11,726)		
Total	\$	(142,103)	4	\$ <u>6,361</u>		

#### NOTE 4 FAIR VALUE MEASUREMENTS

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organization measures fair value refer to Note 1 – Summary of Significant Accounting Policies.

The following table presents the fair value hierarchy for the balances of the assets and liabilities of the Organization measured at fair value on a recurring basis as of December 31:

		20	)22			
Level 1		Level 2	Le	vel 3		Total
\$ 56,549	\$	-	\$	-	\$	56,549
2,241,529		-		-		2,241,529
-		169,508		-		169,508
\$ 2,298,078	\$	169,508	\$	-	\$	2,467,586
		20				
 Level 1		Level 2		vel 3		Total
\$ 66,465	\$	-	\$	-	\$	66,465
2,532,966		-		-		2,532,966
-		54,061		-		54,061
\$ 2,599,431	\$	-	\$	-	\$	2,653,492
\$	\$ 56,549 2,241,529 - \$ 2,298,078 Level 1 \$ 66,465 2,532,966 -	\$ 56,549 2,241,529 \$ 2,298,078 \$ Level 1 \$ 66,465 2,532,966 -	Level 1         Level 2           \$ 56,549         -           2,241,529         -           -         169,508           \$ 2,298,078         \$ 169,508           20         -           Level 1         Level 2           \$ 66,465         \$ -           2,532,966         -           -         54,061	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Level 1       Level 2       Level 3         \$ $56,549$ \$ -       \$ - $2,241,529$ -       -         - $169,508$ -         \$ $2,298,078$ \$ $169,508$ -         2021       2021         Level 1       Level 2       Level 3         \$ $66,465$ \$ -       \$ -         2,532,966       -       -         - $54,061$ -	Level 1       Level 2       Level 3         \$ $56,549$ \$ -       \$ -       \$ -       \$ 2,241,529       -       -       \$ -       -       \$ -       \$ - <t< td=""></t<>

Unrealized changes in fair value for investments and realized gains and losses from sales are recorded in investment income in the statements of activities.

#### NOTE 5 LONG-TERM DEBT

Amortization of finance costs is included in interest expense and was \$3,044 and \$3,258 the years ended December 31, 2022 and 2021, respectively. WACOSA had a debt modification causing interest rate to increase and the maturity date to extend.

Unamortized finance fees are netted against the debt balance and amounted to \$9,410 and \$2,172 at December 31, 2022 and 2021, respectively. These fees create an effective interest rate of 5.20% and 3.95% for this mortgage, respectively.

Description	2022		 2021	
Note Payable, Bremer Bank, N.A., 3.63% Interest; Monthly Principal and Interest Payments of \$8,826: Maturity September 2022; Secured by Buildings	\$	-	\$ 939,098	
Note Payable, Bremer Bank, N.A., 4.25% Interest; Monthly Principal and Interest Payments of \$8,826: Maturity September 2027; Secured by Buildings		429,710	 	
Total Notes Payable		429,710	939,098	
Less: Current Maturities and Less: Unamortized Finance Fees		83,326 9,410	 936,926 2,172	
Total Long-Term Notes Payable	\$	336,974	\$ 	

Maturity requirements by year on long-term debt are as follows:

Year Ending December 31,	A	Amount		
2023	\$	83,326		
2024		87,183		
2025		90,961		
2026		94,903		
2027		73,337		
Total	\$	429,710		

# NOTE 6 LEASES – ASC 842

The Organization leases vehicles as well as certain office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through December 2031. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

# NOTE 6 LEASES – ASC 842 (CONTINUED)

The following table provides quantitative information concerning the Organization's leases:

	2022		2021	
Finance Lease Costs: Amortization of Right-of-Use Assets Interest on Lease Liabilities	\$	14,732 575	\$	-
Operating Lease Cost: Total Lease Costs	\$	38,544 53,851	\$	
Other Information:				
Cash Paid for Amounts Included in the Measurement of Lease Liabilities				
Operating Cash Flows from Finance Leases	\$	575	\$	-
Operating Cash Flows from Operating Leases		38,544		-
Financing Cash Flows from Finance Leases Right-of-Use Assets Obtained in Exchange for New		14,732		-
Operating Lease Liabilities Weighted-Average Remaining Lease Term -		140,673		-
Finance Leases		0.7 Years		0 Years
Weighted-Average Remaining Lease Term - Operating Leases		5.2 Years		0 Years
Weighted-Average Discount Rate - Finance Leases		3.63%		0.00%
Weighted-Average Discount Rate - Operating Leases		1.50%		0.00%

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2022, is as follows:

	0	perating	ting Financing		
<u>Year</u>	l	_eases	Leases		
2023	\$	38,544	\$	9,600	
2024		27,696		-	
2025		6,000		-	
2026		6,000		-	
2027		6,000		-	
Thereafter		24,000		-	
Total Lease Payments		108,240		9,600	
Less: Interest		(4,327)		(101)	
Present Value of Lease Liabilities	\$	103,913	\$	9,499	

#### NOTE 7 OPERATING LEASES – ASC 840

The Organization elected to apply the provisions of FASB ASC 842 to the beginning of the period of adoption with certain practical expedients available. Lease disclosures for the year ended December 31, 2021 are made under prior lease guidance in FASB ASC 840.

The Organization is currently leasing a facility in Sauk Centre, which expires August 2024. Lease expense for the year ended December 31, 2021 amounted to \$32,541.

Future minimum lease payments on this lease are as follows:

<u>Year Ending December 31.</u>	A	mount
2022	\$	32,544
2023		32,544
2024		21,696
Total	\$	86,784

#### NOTE 8 CAPITAL LEASE – ASC 840

The Organization elected to apply the provisions of FASB ASC 842 to the beginning of the period of adoption with certain practical expedients available. Lease disclosures for the year ended December 31, 2021 are made under prior lease guidance in FASB ASC 840.

The Organization has capital leases for vehicles. The gross cost of the vehicles under the capital lease for the year ended December 31, 2021, was \$130,250, and the corresponding accumulated depreciation was \$130,250. Capital lease payable is as follows:

#### **Description**

Capital Lease Payable; dated August 31, 2018; due August 31, 2023; interest rate 3.63%; monthly payments of \$1,205 include principal and interest.	\$ 30,484
Less: Current Maturities	 13,572
Long-Term Capital Lease - Net of Current Maturities	\$ 16,912

Future capital lease payments including interest are as follows:

Year Ending December 31,	A	mount
2022	\$	14,456
2023		17,328
Total Minimum Lease Payments		31,784
Less: Amount Representing Interest		1,300
Net Capital Lease Payments	\$	30,484

#### NOTE 9 RETIREMENT PLAN

Regular full-time employees and part-time employees that have worked at least one hour are eligible to enroll in WACOSA's retirement savings plan.

WACOSA has a 401(k) plan with an elective employer match. Employees must have worked at WACOSA for one year and at least 1,000 hours in the year to be eligible. A 2.5% match was elected during both the years ended December 31, 2022 and 2021. Total employer contributions and expenses incurred for fees during the years ended December 31, 2022 and 2021 were \$85,209 and \$72,060, respectively.

#### NOTE 10 NET ASSETS

The Organization's board of directors has designated a portion of its net assets without donor restriction. Designated amounts consist of the following:

#### **Replenishment of Property and Equipment**

The replenishment of property and equipment reserve exists to fund future capital expenditures and replacement of existing property and equipment. Total amounts designated at December 31, 2022 and 2021 were \$4,975,755 and \$4,709,503, respectively, which approximates accumulated depreciation.

#### <u>Unemployment</u>

The designated unemployment reserve exists to cover payment for potential future unemployment claims since the Organization is self-insured. The reserve approximates expected unemployment on a statistical basis. Total amounts designated at December 31, 2022 and 2021 were \$720,813 and \$645,368, respectively.

Net assets with donor restrictions were as follows for the years ended December 31:

	2022	2021
Net Assets with Donor Restrictions:		
Programs	\$ 13,780	\$ 7,040
Projects	1,215,550	1,039,808
Endowment Earnings Subject to UPMIFA	(16,277)	3,111
Held in Perpetuity	 156,307	 50,950
Total Net Assets with Donor Restrictions	\$ 1,369,360	\$ 1,100,909

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the years ended December 31:

	2022		2021
Satisfaction of Purpose Restrictions:			
Programs	\$	13,560	\$ 2,266
Projects		53,290	8,531
Total Net Assets Released from Donor Restrictions	\$	66,850	\$ 10,797

#### NOTE 11 CONTINGENCIES

#### Self-Insured Health Plan

The Organization has self-insured its employee health plan. It has contracted with administrative service company to supervise and administer the program and act as its representative.

The company insures for excessive or unexpected claims and is liable for claims not to exceed \$40,000 per employee per plan year. Estimated future claims for medical services incurred during the year are estimated by management and recorded as liabilities of \$23,449 and \$23,906 at December 31, 2022 and 2021, respectively.

#### NOTE 12 LIQUIDITY AND AVAILABILITY

The Organization strives to maintain liquid financial assets sufficient to cover four months of general operating expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposits, money market funds, and other short-term investments.

The following table reflects the Organization's financial assets as of December 31, 2022 and 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations. Board-designated reserves are intended to protect the Organization, continue operations into the future, and create staff assurance of unemployment benefits. In the event that need arises to utilize the board-designated reserves for liquidity purposes, the reserves could be drawn upon through board resolution. Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions.

Description	2022	2021
Cash and Cash Equivalents	\$ 1,460,421	\$ 874,247
Investments	4,968,209	4,974,955
Accounts Receivable	600,224	1,436,882
Total Financial Assets	7,028,854	7,286,084
Net Assets Without Donor Restriction - Designated	(5,696,568)	(5,354,871)
Net Assets With Donor Restriction	(1,369,360)	(1,104,020)
Financial Assets Available to Meet Cash Needs Expenditures Within One Year	<u>\$ (37,074)</u>	\$ 827,193

#### NOTE 13 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimate of time, effort, and percentage of total revenues under the category of which the expenditures are coded.

#### NOTE 14 PROGRAM REVENUE

Program revenue is earned at a point in time. The Organizations Program Revenue consist of the following for the years ended December 31:

	2022202			2021
Vocational Business Activities:				
Community Contract	\$	410,203	\$	405,072
Production		313,410		305,815
Shred		320,820		267,824
ThriftWorks!		443,469		477,206
Vocational Business Activities		1,487,902		1,455,917
Private Pay Program Services		236,819		198,184
Total Program Revenue	\$	1,724,721	\$	1,654,101

#### NOTE 15 ENDOWMENT

The Board of Directors established an endowment fund during 2021. The Organization receives contributions for donor-restricted endowment. Also, the Organization created a board-designated endowment fund established for the purpose of providing income to support the operations.

As required by U.S. GAAP, net assets of the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions. As a result of this interpretation, the Organization classifies the board-designated endowment assets as net assets without donor restrictions. The Organization considers all interest and dividends on board-designated endowment funds to be appropriated and available for current year operations.

#### NOTE 15 ENDOWMENT (CONTINUED)

#### Interpretation of Relevant Law

The board of directors of WACOSA has interpreted the Minnesota Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity the original value of the gifts to the endowment and the value of subsequent gifts to the endowment. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Endowment net asset composition by type and changes in endowment net assets for the year ended December 31 is as follows:

Without Donor With Donor	
Restrictions Restrictions	Total
Board-Designated Endowment Funds \$ 29,815 \$ -	\$ 29,815
Donor-Restricted Endowment Funds - 140,030	140,030
Total \$ 29,815 \$ 140,030	\$ 169,845
2021	
Without Donor With Donor	
Restrictions	Total
	\$ -
Donor-Restricted Endowment Funds 54,061	54,061
Total\$_54,061 _	\$ 54,061

# NOTE 15 ENDOWMENT (CONTINUED)

#### Interpretation of Relevant Law (Continued)

	2022						
	Without Donor Restrictions			ith Donor estrictions		Total	
Endowment Net Assets - Beginning of Year Contributions Earnings:	\$	- 5,000	\$	54,061 105,357	\$	54,061 110,357	
Interest, Dividends, Gains, and Losses		(185)		(19,388)		(19,573)	
Subtotal		4,815		140,030		144,845	
Appropriations		-		-		-	
Transfers		25,000				25,000	
Endowment Net Assets - End of Year	\$	29,815	\$	140,030	\$	169,845	
				2021			
				ith Donor estrictions		Total	
Endowment Net Assets - Beginning of Year Contributions Earnings:	\$	-	\$	- 50,950	\$	- 50,950	
Interest, Dividends, Gains, and Losses		-		3,111		3,111	
Subtotal Appropriations		-		54,061		54,061	
Endowment Net Assets - End of Year	-			54,061	\$	54,061	

# **Spending Policy**

The Organization has a policy of appropriating for distribution each year 4 to 5% of its endowment fund's value using the valuation date of the last business day of the preceding year. In establishing this policy, the Organization considered the long-term expected return on its endowment assets. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

# **Investment Objectives and Strategies**

The Organization has adopted an investment policy to provide guidelines for investing endowment assets within its investment portfolio. Under this policy, as approved by the board of directors, the endowment assets are invested in a manner that is intended to maintain the purchasing power of the current assets and all future contributions, maximize return within reasonable and prudent levels of risk, and maintain an appropriate asset allocation based on a total return policy that is compatible with a flexible spending policy. To achieve these objectives, the Organization will achieve a blended rate of return comparable to the average of recognized indices for each of the major components of the portfolio. Investments are diversified among various companies and market sectors.

#### NOTE 15 ENDOWMENT (CONTINUED)

#### Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature are reported in net assets with donor restrictions which amounted to \$16,277 and \$-0- as of December 31, 2022 and 2021, respectively. The original corpus value of the endowment funds was \$156,307 and \$50,950 as of December 31, 2022 and 2021, respectively. These deficiencies resulted from unfavorable market fluctuations in previous years and continued appropriation for certain programs that was deemed prudent by the board.

#### NOTE 16 CONTRIBUTED NONFINANCIAL ASSETS

Contributed items received by the Organization are recorded as in-kind contribution revenue and expense. The Organization received the following contributions of nonfinancial assets for the years ended December 31:

	 2022	 2021
Thriftworks Inventory	\$ 438,913	\$ 454,687
Legal Fees	350	600
Fundraising	 1,050	 -
Total Contributed Nonfinancial Assets	\$ 440,313	\$ 455,287

Thriftworks Inventory is valued at the wholesale prices that would be received for similar products. Legal and fundraising fees are valued at the cost that the Organization would pay for that service.

All contributed assets, rent and services were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated goods.

# NOTE 17 CORRECTION OF ERROR

During the year ended December 31, 2022, the Organization restated its 2021 financial statement to correct the recording of donated in-kind contributed thrift store goods and in-kind expenses in the amount of \$455,287. These donations were used for Thriftworks. These were recorded to properly reflect goods donated to the thrift store and to follow GAAP recording of such items. The correction has no net impact on the change in net assets.

#### WACOSA SCHEDULE OF VOCATIONAL BUSINESS ACTIVITIES YEAR ENDED DECEMBER 31, 2022

	Co	ommunity								
	(	Contract	Pi	roduction		Shred		riftWorks!		Totals
Salaries	\$	305,877	\$	232,255	\$	130,877	\$	323,750	\$	992,759
Benefits		53,709	,	60,315	,	18,996	,	60,346	,	193,366
Supplies		5,161		4,832		2,684		4,386		17,063
Minor Equipment and Repairs		751		4,456		4,625		1,156		10,988
Rent		-		2,561		-		-		2,561
Telephone		718		-		-		1,345		2,063
Utilities		-		39,164		11,947		23,131		74,242
Repairs and Maintenance		-		12,036		4,349		12,499		28,884
Snow Removal		-		4,436		1,368		2,637		8,441
Insurance		4,427		4,923		5,177		3,144		17,671
Interest Expense		-		-		-		21,443		21,443
Vehicle Lease Interest		-		-		-		575		575
Public Relations		-		-		410		525		935
Advertising		227		450		3,741		3,977		8,395
Vehicle Fuel		-		6,623		1,748		-		8,371
Vehicle Maintenance		-		7,923		3,667		-		11,590
Vehicle Insurance		-		1,586		845		-		2,431
Professional Services		-		-		1,680		6,600		8,280
Postage		-		21		-		-		21
Dues and Licensing		398		262		2,578		287		3,525
In-Kind		-		-		-		440,313		440,313
Miscellaneous		-		-		-		10,067		10,067
Total Operating Expenses		371,268		381,843		194,692		916,181		1,863,984
Depreciation	. <u> </u>	897		49,100		17,432		29,562		96,991
Total Functional Expenses	\$	372,165	\$	430,943	\$	212,124	\$	945,743	\$	1,960,975

Form **990** 

# **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

		of the Treasury nue Service	Go to www.irs.gov/Form990 for instructions and the	-	-	Open to Public
				ending		
Bc	heck if op <b>l</b> icabl	C Name o	i organization		D Employer identifica	tion number
	Addre	s WACO	сл			
	_chang ∣Name				41-087146	c.
	]chang ∣Initial	<u>v</u>	usiness as	Doom/ouito		<u> </u>
	]return ]Fina <b>l</b>	1 310	and street (or P.0. box if mail is not delivered to street address) SUNDIAL DRIVE, PO BOX 757	Room/suite	E Telephone number 320-251-0	0.8.7
	⊥return/ termin		own, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	8,647,991.
	ated ]Ameno		E PARK, MN 56387-0757			
	_return ]App <b>l</b> ic		nd address of principal officer: NANCY BETTS		<b>H(a)</b> Is this a group retu for subordinates?	
	_tion pendir	<sup>19</sup> SAME	AS C ABOVE		H(b) Are all subordinates inclu	
<u> </u> T	ax-exe		<b>X</b> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) c	or 52	7 If "No," attach a lis	t. See instructions
JV	Vebsit		WACOSA.ORG		H(c) Group exemption	
			X Corporation Trust Association Other	L Year	r of formation: 1963 M	State of legal domicile: <b>MN</b>
Ра	rt I	Summary				
e			e the organization's mission or most significant activities:			
Governance		DISABIL	ITIES THE OPPORTUNITY TO WORK AND			
sr na	_	Check this bo		ed of more		
0 Vě						15
യ യ			ependent voting members of the governing body (Part VI, line 1b) $\ $			15
Activities &			of individuals employed in calendar year 2022 (Part V, line 2a)			484
viti	6	Total number	of volunteers (estimate if necessary)		6	35
Acti	7 a	Total unrelate	d business revenue from Part VIII, column (C), line 12		<u>7a</u>	0.
_	b	Net unrelated	business taxable income from Form 990-T, Part I, line 11	<u></u>		0.
					Prior Year	Current Year
e	8	Contributions	and grants (Part VIII, line 1h)		3,284,791.	1,922,297.
enu		•	ce revenue (Part VIII, line 2g)		5,745,935.	6,621,826.
Revenue			come (Part VIII, column (A), lines 3, 4, and 7d)		28,765.	46,525.
-			(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		45,327.	41,480.
			- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,104,818.	8,632,128.
			nilar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
			to or for members (Part IX, column (A), line 4)		0.	0.
es			compensation, employee benefits (Part IX, column (A), lines 5-10)		5,662,524.	6,274,455.
Expenses			undraising fees (Part IX, column (A), line 11e)		0.	0.
ă			ng expenses (Part IX, column (D), line 25) 82,57		1 460 776	2 000 005
			es (Part IX, column (A), lines 11a-11d, 11f-24e)		1,468,776.	2,098,995.
		-	s. Add lines 13-17 (must equal Part IX, column (A), line 25)		7,131,300.	8,373,450.
		Revenue less	expenses. Subtract line 18 from line 12		1,973,518.	258,678.
Net Assets or Fund Balances	~~				eginning of Current Year 12,140,309.	End of Year
sset Bala	20	Total assets (F				<u>11,785,868.</u> 1,167,716.
et A	21		(Part X, line 26)		1,607,229. 10,533,080.	
	22 rt II	Signature	Fund balances. Subtract line 21 from line 20		10,555,000.	10,618,152.
Lind	r none	ltico of poriury	I dealers that I have exemined this return, including accompanying achedulas	and statem	anto and to the best of my k	anyladae and balief, it is
true,	correc	t, and complete	Beefaration of preparer (other than officer) is based on all information of wh	ich prepare	r has any knowledge.	iowiedge and belief, it is
					10/27/2025	
Sigr	n	Signature of of E38402FE	Ticer C7864F2		Date	
Her	Э		WESTERGREN, BOARD PRESIDENT			
		Type or print n	ame and title			
		Print/Type pre			Date Check	] PTIN
Paid		KRISTIN	L SCHMIDT, CPA KRISTIN L SCHMID	DT, C	10/27/23 self-employed	₽01487323
Prep	arer	Firm's name	CLIFTONLARSONALLEN LLP		Firm's EIN <b>41</b>	-0746749
Use	Only	Firm's address	-			
			ST. CLOUD, MN 56301		Phone no. 3 2 0	<u>-203-5500</u>
May	the <b>I</b> F	RS discuss this	s return with the preparer shown above? See instructions			X Yes No
23200	1 12-1	3-22 LHA <b>F</b>	or Paperwork Reduction Act Notice, see the separate instruction	ns.		Form <b>990</b> (2022)

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Pai	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	TO PROVIDE INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND
	LIVE IN THEIR COMMUNITY.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$5,007,055. including grants of \$) (Revenue \$4,702,597.
	PROGRAM SERVICES
	WACOSA'S PROGRAM SERVICES CONSIST OF WACOSA'S SOUTH PROGRAM, NORTH
	PROGRAM, SENIORS PROGRAM, SAUK CENTRE DT & H PROGRAM, 1ST AVENUE AND
	SAUK CENTRE EE PROGRAM. WACOSA WAS ESTABLISHED AS A GRASSROOTS
	ORGANIZATION IN 1963 BY PARENTS LOOKING TO PROVIDE SERVICES TO THEIR
	CHILDREN WITH DISABILITIES. TODAY WACOSA HAS GROWN TO SERVE OVER 537
	ADULTS WITH DISABILITIES ANNUALLY. OUR CLIENTS PRIMARILY LIVE IN
	STEARNS, BENTON AND SHERBURNE COUNTIES, WITH SITE LOCATIONS IN WAITE
	PARK, SAUK CENTRE AND WHITNEY SENIOR CENTER IN ST. CLOUD.
	PARK, SAUK CENTRE AND WRITINET SENTOR CENTER IN SI. CLOUD.
4b	(Code:) (Expenses \$1,958,650. including grants of \$) (Revenue \$1,926,815.
	VOCATIONAL SERVICES
	WACOSA'S VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS,
	PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA SERVES PEOPLE
	WITH A VARIETY OF MENTAL, PHYSICAL AND COGNITIVE ABILITIES. SOME OF
	WACOSA'S CLIENTS LIVE INDEPENDENTLY, SOME WITH FAMILIES, AND OTHERS IN
	GROUP HOME SETTINGS. THROUGH WACOSA'S VOCATIONAL SERVICES, CLIENTS ARE
	EMPLOYED BY LOCAL BUSINESSES, GO OUT IN THE COMUNITY IN WORK CREWS OR
	THEY WORK IN ONE OF WACOSA'S FACILITIES. WACOSA'S IN HOUSE WORK IS
	WIDE RANGING. WACOSA DOES ASSEMBLY, QUALITY CHECKING, MAILING
	SERVICES, LABELING, COLLATING, PACKAGING/KITTING, RE-WORK, DOCUMENT
	SHREDDING, THRIFT STORE OPERATIONS, RECYCLING SERVICES AND MUCH MORE.
	WACOSA'S CLIENTS ENJOY WORKING, ARE DEDICATED AND TAKE GREAT PRIDE IN
4c	(Code:) (Expenses \$ including grants of \$ ) (Revenue \$
4d	Other program services (Describe on Schedule O.)
ти	
40	(Expenses \$ including grants of \$ ) (Revenue \$ )       Total program service expenses     6,965,705.
4e	Total program service expenses     6,965,705.       Form 990 (202:
>2002	2 12-13-22 SEE SCREDULE OF OR CONTINUATION (S) 7
1 0	27 131839 A485544 2022.04030 WACOSA A485
тU	

Form	<u>990 (2022)</u> WACOSA 41-0871	466	Р	age <b>3</b>
Par	t IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? // "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I. Parts I and II	21	00	X
232003	12-13-22	Form	990	(2022)

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Form	990 (2022) WACOSA 41-087	1466	P	age <b>4</b>
Par	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		X
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		x
L	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<u>25a</u>		
D	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	OFh		x
06	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	25b		
26	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		
21	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
20	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
u	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
•	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		37	
Dar	Note: All Form 990 filers are required to complete Schedule O           t V         Statements Regarding Other IRS Filings and Tax Compliance	38	Х	<u> </u>
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
4	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable1a22Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable1b0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	4		
С	(gambling) winnings to prize winners?	1c		
22200	(ganbing) winnings to prize winners : 		990	(2022)
202004	9	1 011		,)

2022.04030 WACOSA

	<u>990 (2022)</u> WACOSA 41-087	1466	P	age 5		
Pa	tV Statements Regarding Other IRS Filings and Tax Compliance (continued)					
			Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return 2a 48	4				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			x		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O			<u> </u>		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	- 50				
4a		1		x		
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a				
b	If "Yes," enter the name of the foreign country					
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	_5b		x		
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<u>5c</u>				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit					
	any contributions that were not tax deductible as charitable contributions?	6a		X		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts					
	were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor	? 7a		x		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c b	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	- 10		<u> </u>		
C	to file Form 8282?	7-		x		
		7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year7d			v		
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			x		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?					
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the					
	sponsoring organization have excess business holdings at any time during the year?					
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
а	Initiation fees and capital contributions included on Part VIII, line 12 10a					
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b					
11	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders					
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	-				
~	amounts due or received from them.)					
122	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	120				
		-				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	40-	-			
а	Is the organization licensed to issue qualified health plans in more than one state?	<u>13a</u>				
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the					
	organization is licensed to issue qualified health plans	-				
С	Enter the amount of reserves on hand 13c	_				
14a	Did the organization receive any payments for indoor tanning services during the tax year?		<u> </u>	X X		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or					
	excess parachute payment(s) during the year?	15		X		
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X		
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities					
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17				
	If "Yes," complete Form 6069.					
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Form	990 (2022) WACOSA		41-0871		Р	age 6
Par	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	rough	7b below, and for a	"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.					
						X
Sec	tion A. Governing Body and Management					
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	any other			
	officer, director, trustee, or key employee?			2		X X
3	Did the organization delegate control over management duties customarily performed by or under the	direc	supervision			
				3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 99		s filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's asse	ets?		5		X
6	Did the organization have members or stockholders?			6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap			_		
	more members of the governing body?			7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto	ockho	ders, or			v
	persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			•	v	
a	The governing body?			8a	X X	
b	Each committee with authority to act on behalf of the governing body?			8b	Λ	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reac			9		x
Sec	organization's mailing address? <i>If "Yes." provide the names and addresses on Schedule O</i>			9		
<u></u>	tion B. Policies (This Section B requests information about policies not required by the Internal Rev	<u>enue</u>	Code.)		Yes	No
102	Did the organization have local chapters, branches, or affiliates?			10a	163	X
	If "Yes," did the organization have written policies and procedures governing the activities of such cha					<u> </u>
				10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body			11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y					
	on Schedule O how this was done			12c	Х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approval					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	-				
а	The organization's CEO, Executive Director, or top management official			15a	Х	
b	Other officers or key employees of the organization			15b	Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ent w	ith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its p	articipation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	zatior	's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	d 990	-T (section 501(c)(3)s	only)	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website X Upon request Other (explain		,			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, cor	nflict c	f interest po <b>l</b> icy, and	financ	cial	
_	statements available to the public during the tax year.					
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks and	l records			
	$\frac{\text{TRACI MCKINNON} - (320)257 - 5194}{210 \text{ CUNDIAL DRIVE WATER DARK MN 56397}$					
	310 SUNDIAL DRIVE, WAITE PARK, MN 56387			[ amo	000	(2022)
232006	12-13-22 11			rorm	390	(2022)

2022.04030 WACOSA

Form 990 (2022) WACOSA	41-0871466 Page 7
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest C	Compensated
Employees, and Independent Contractors	
Check if Schedule O contains a response or note to any line in this Part VII	
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees	
<ul> <li>1a Complete this table for all persons required to be listed. Report compensation for the calendar year endin         <ul> <li>List all of the organization's current officers, directors, trustees (whether individuals or organizations), r</li> <li>Enter -0- in columns (D), (E), and (F) if no compensation was paid.</li> </ul> </li> </ul>	S S S
List all of the organization's current key employees, if any. See the instructions for definition of "key en	nployee."
• List the organization's five <b>current</b> highest compensated employees (other than an officer, director, trusi who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form \$100,000 from the organization and any related organizations.	
<ul> <li>List all of the organization's former officers, key employees, and highest compensated employees who reportable compensation from the organization and any related organizations.</li> </ul>	received more than \$100,000 of

List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
 See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee. ſ

Under any product any product or organizations poly inney         Note and product organizations poly product product or product and product and	(A) Name and title	(B) Average hours per	box,	not ch , unles cer an	Pos neck i ss per	rson i	than c s both	an	(D) Reportable compensation	(E) Reportable compensation	<b>(F)</b> Estimated amount of
ED         (THROUGH OCTOBER)         X         106,105.         0.         3,492.           (2) NANCY BETTS         40.00         X         110,797.         0.         14,503.           (3) TRACI MCKINNON         40.00         X         86,455.         0.         14,087.           (4) JON ARCHER         1.00         X         86,455.         0.         14,087.           (4) JON ARCHER         1.00         X         X         0.         0.         0.           BOARD CHAIR         X         X         0.         0.         0.         0.           GOARD VICE CHAIR         1.00         X         X         0.         0.         0.           BOARD TREASUBER         X         X         0.         0.         0.         0.           (7) RON BRANDENBURG         1.00         X         X         0.         0.         0.           BOARD SECRETARY         X         X         0.         0.         0.         0.           (9) MATTHEW DESJARDINS         1.000         X         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.         0.		hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC/	(W-2/1099-MISC/	from the organization and related
(2) NANCY BETTS         40.00         X         110,797.         0.         14,503.           VP/ED (NOVEMBER-PRESENT)         X         86,455.         0.         14,003.           DIRECTOR OF FINANCE         X         86,455.         0.         14,087.           UNDARCER         1.00         X         X         86,455.         0.         14,087.           GAD CHAIR         X         X         0.         0.         0.         0.           BOARD VICE CHAIR         X         X         0.         0.         0.         0.           BOARD VICE CHAIR         X         X         0.         0.         0.         0.           BOARD TREASURER         1.00         X         X         0.         0.         0.           GOAR TREASURER         1.00         X         X         0.         0.         0.           BOARD TREASURER         1.00         X         0.         0.         0.         0.           GOAR TREASURER         1.00         X         0.         0.         0.         0.           BOARD MEASURER         1.00         X         0.         0.         0.         0.           GOAR MEMBER		40.00									
VP/ED (NOVEMBER-PRESENT)         X         110,797.         0.         14,503.           (3) TRACT MCKINNON         40.00         X         86,455.         0.         14,087.           (4) JON ARCHER         1.00         X         86,455.         0.         14,087.           (4) JON ARCHER         1.00         X         0.         0.         0.           BOARD CHAIR         X         X         0.         0.         0.           (5) LEROY NORTHAM         1.00         BOARD VICE CHAIR         0.         0.         0.           BOARD VICE CHAIR         X         X         0.         0.         0.           BOARD VICE CHAIR         X         X         0.         0.         0.           BOARD SECRETARY         X         X         0.         0.         0.           BOARD MEMBER         1.00         BOARD MEMBER         0.         0.         0.           (9) MATTHEW DESJARDINS         1.00         BOARD MEMBER         0.         0.         0.           (10) CUT GAINSPORTH         1.00         BOARD MEMBER         0.         0.         0.           (11) MOLLIE GAINEN         1.000         BOARD MEMBER         0.         0.					Х				106,105.	0.	3,492.
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(8)         PEGGY BAYER         1.00         X         0.		1.00	37		37					0	0
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(9) MATTHEW DESJARDINS       1.00       X       0.       0.       0.         BOARD MEMBER       1.00       X       0.       0.       0.       0.         (10) CURT GAINSFORTH       1.00       X       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         BOARD MEMBER       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         BOARD MEMBER       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       1.00       X       0. <t< td=""><td></td><td>1.00</td><td>v</td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></t<>		1.00	v							0	0
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(10) CURT GAINSFORTH         1.00         X         0.         0.         0.           BOARD MEMBER         1.00         X         0.         0.         0.         0.           (11) MOLLIE GARDEN         1.00         X         0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.           (12) JENNIFER JOHNSON         1.00          0.         0.         0.         0.           BOARD MEMBER         X         0.         0.         0.         0.         0.         0.           (13) LAURA KRUEGER         1.00          0.		1.00	v						0	0	0
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(12) JENNIFER JOHNSON       1.00       X       0.       0.       0.         BOARD MEMBER       1.00       X       0.       0.       0.       0.         (13) LAURA KRUEGER       1.00       X       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (14) JEFFREY MURPHY       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (15) JOE PERSKE       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (16) LINDSEY RENNIE       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (17) HERB TRENZ       1.00       1.00       1.00       1.00       1.00       0.       0.		1.00	x						0.	0.	0.
BOARD MEMBER         X         0.		1.00							<b>``</b> •	••	<b>```</b>
(13) LAURA KRUEGER       1.00       X       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.         (14) JEFFREY MURPHY       1.00       X       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (15) JOE PERSKE       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (16) LINDSEY RENNIE       1.00       X       0.       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.       0.         (16) LINDSEY RENNIE       1.00       X       0.       0.       0.       0.       0.         (17) HERB TRENZ       1.00       1.00       1.00       1.00       1.00       1.00       1.00       1.00       0.       0.			x						0.	0.	0.
BOARD MEMBER         X         0.		1,00							<b>```</b>		
(14) JEFFREY MURPHY       1.00       X       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.         (15) JOE PERSKE       1.00       X       0.       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.       0.         (16) LINDSEY RENNIE       1.00       X       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.         (16) LINDSEY RENNIE       1.00       X       0.       0.       0.         BOARD MEMBER       X       0.       0.       0.       0.         (17) HERB TRENZ       1.00       1.00       1.00       1.00       1.00	BOARD MEMBER		x						0.	0.	0.
BOARD MEMBER         X         0.	(14) JEFFREY MURPHY	1.00									
(15) JOE PERSKE       1.00       0.0.0.0.         BOARD MEMBER       1.00       0.0.0.0.         (16) LINDSEY RENNIE       1.00       0.0.0.0.         BOARD MEMBER       X       0.0.0.0.         (17) HERB TRENZ       1.00       0.0.0.	BOARD MEMBER		x						0.	0.	0.
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(16) LINDSEY RENNIE         1.00         X         0. <td></td> <td></td> <td>x</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.</td> <td>0.</td> <td>0.</td>			x						0.	0.	0.
BOARD MEMBER         X         0.	(16) LINDSEY RENNIE	1.00									
(17) HERB TRENZ 1.00	BOARD MEMBER		x						0.	0.	0.
	(17) HERB TRENZ	1.00									
	BOARD MEMBER		х						0.	0.	0.

232007 12-13-22

Form 990 (2022)

#### 09231027 131839 A485544

(A)       (B)       (C)       (D)       (D)       (D)       (D)       (E)       (	Form 990 (2022) WACOSA									41-08	714	166 Page 8	8
Name and title       Average Provide (B1 and bit)       Description (B1 and b			ploye	ees,			ghes	st C	ompensated Employee				_
(Bit any) mathed organizations below bit with the states organizations (W2/1009-MISC)       compensation (W2/1009-MISC)       compensation from the organizations (W2/1009-MISC)         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.       0.       0.       0.         (18) SANDLE WESTERGREN DRAW MERE       1.00       X       0       0.		Average hours per	box,	not cl , unles	Pos heck i ss per	ition more rson is	than o s both	n an	Reportable compensation	Reportable compensatior	ו ו	Estimated amount of	
(14) SANDIS VESTERGREN       1.00       X       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.		hours for related organizations below	ndividual trustee or director	nstitutional trustee	Officer	ey employee	lighest compensated mployee	ormer	the organization (W-2/1099-MISC/	organizations (W-2/1099-MIS)		compensation from the organization and related	
Image: Second	(18) SANDIE WESTERGREN	1.00	_	-	C	×	1 0	4					-
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	BOARD MEMBER		x						0.		0.	0.	<u>·</u>
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													_
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													_
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													_
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													-
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													_
c       Total from continuation sheets to Part VII, Section A       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.													
d Total (add lines tb and 1c)       303,357.       0.       32,082.         2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization       2         3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual       3       X         4 For any individual listed on line 1a, is the sum of reportable compensation and related organization greater than \$150,000? If "Yes," complete Schedule J for such individual       4       X         5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       5       X         Section B. Independent Contractors         1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization form the organization of services       5       X         9       (A)       (B)       (C)       Compensation         1 Complete this table for your five highest address       NONE       Description of services       Compensation         9       (A)       NONE       Description of services       Compensation         9       NONE       Description of services       Compensation													
2       Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization       2         3       Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "yes," complete Schedule J for such individual       1       4       X         4       For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "yes," complete Schedule J for such individual       4       X         5       Did any person listed on line 1a, eisthe sum of reportable compensation from any unrelated organization or individual for services       5       X         Section B. Independent Contractors         1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.       (A)         (A)       Name and business address       NONE       Description of services       Compensation         (B)       (C)       Compensation       Compensation       Image: Compensation       Compensation         (A)       None       Description of services       Compensation       Compensation													
compensation from the organization       2         3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual       4         4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual       4       X         5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       4       X         Section B. Independent Contractors       5       X         1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization's tax year.       (B)       (C)         (A)       (B)       (C)       Compensation       Compensation         (A)       (B)       (C)       Compensation									· · · ·		0.1	52,002.	<u>,                                     </u>
3       Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual       3       X         4       For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual       4       X         5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services       5       X         5       Section B. Independent Contractors       5       X         1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.       (C)         (A)       NONE       Description of services       Compensation         (B)       (C)       Compensation       Compensation         (A)       NONE       Description of services       Compensation	. –						,		· · · · · · · · · · · · · · · · · · ·				_
4       For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual       4       X         5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       4       X         5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       5       X         Section B. Independent Contractors       1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.       6       (C)         (A)       NONE       Description of services       Compensation         (A)       NONE       Description of services       Compensation         (A)       Image: Compensation       Image: Compensation       Image: Compensation         (A)       Image: Compensation       Image: Compensation       Image: Compensation         (A)       Image: Compensation       Image: Compensation       Image: Compensation         (A)       Image: Compensation       Image: Compensation	5	,					· ·		• •		ſ		
5       Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person       5       X         Section B. Independent Contractors         1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.       (A)       (B)       (C)         Name and business address       NONE       Description of services       Compensation	4 For any individual listed on line 1a, is the su	Im of reportabl	e co	mpe	ensa	tion	and	oth	er compensation from t	he organization			
1       Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.         (A)       (B)       (C)         Name and business address       NONE       Description of services       Compensation	5 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes." corr	accrue compen	Isatio	on fr	om	any	unre	late	ed organization or individ	dual for services		5 X	
the organization. Report compensation for the calendar year ending with or within the organization's tax year.         (A)       (B)       (C)         Name and business address       NONE       Description of services       Compensation		mpensated ind	epe	nder	nt co	ontra	actor	rs th	nat received more than s	3100.000 of comp	ensat	ion from	-
Name and business address     NONE     Description of services     Compensation	the organization. Report compensation for	-							the organization's tax y				_
Total number of independent contractors (including but not limited to those listed above) who received more than		address	NC	ONE	2			$ \downarrow$		ervices	С		_
Total number of independent contractors (including but not limited to those listed above) who received more than													
Total number of independent contractors (including but not limited to those listed above) who received more than													-
Total number of independent contractors (including but not limited to those listed above) who received more than													_
Total number of independent contractors (including but not limited to those listed above) who received more than													_
	2 Total number of independent contractors (i	ncluding but no	ot lin	nitec	to t	thos	se lis	ted	above) who received m	ore than			

Form **990** (2022)

	n 990 (					41-0871	<b>466</b> Page <b>9</b>
Pa	rt VII	Statement of Revenue					
		Check if Schedule O contains a response	or note to any <b>l</b> in		(B)	(C)	
				(A) Total revenue	Related or exempt function revenue	Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
s s	1 a	Federated campaigns 1a					
Contributions, Gifts, Grants and Other Similar Amounts	b	Membership dues 1b					
Ū.	c	Fundraising events 1c					
àifts ar A	d	Related organizations 1d		]			
s, G	е	Government grants (contributions) 1e 1,	374,969.				
tion Si	f	All other contributions, gifts, grants, and					
ibu:		similar amounts not included above 1f	547,328.				
o dt	g	Noncash contributions included in lines 1a-1f	440,313.				
<u> </u>	h	Total. Add lines 1a-1f		1,922,297.			
		MEDICAL ASSISTANCE	Business Code 624310	4,614,526.	4 614 526		
Program Service Revenue	2 a b			1,487,902.			
Serv	D	COUNTIES & SCHOOLS	624310	282,579.			
m Ser	d	PRIVATE BILLINGS	624310	236,819.			
Be	e						
Pro	f	All other program service revenue					
	g	Total. Add lines 2a-2f		6,621,826.			
	3	Investment income (including dividends, intere	st, and				
		other similar amounts)		51,726.			51,726.
	4	Income from investment of tax-exempt bond p	roceeds				
	5	Royalties					
			(ii) Personal				
	6a						
	b c	Less: rental expenses 6b Rental income or (loss) 6c					
	-	Net rental income or (loss)					
		Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory <b>7a</b>	3,275.				
	b	Less: cost or other basis					
venue		and sales expenses	0.				
		Gain or (loss)	3,275.				
Other Re		Net gain or (loss)	1	-5,201.	-5,201.		
the	8 a	Gross income from fundraising events (not					
0		including \$ of contributions reported on line 1c). See					
		Part IV, line 18	36,080.				
	ь						
	c	Net income or (loss) from fundraising events		28,693.			28,693.
	9 a	Gross income from gaming activities. See					
		Part IV, line 19 9a					
		Less: direct expenses9b					
		Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns					
		and allowances <u>10a</u> Less: cost of goods sold <u>10b</u>					
		Less: cost of goods sold 10b Net income or (loss) from sales of inventory	•				
		the most of the states of inventory	Business Code				
snc	11 a	OTHER INCOME	900099	12,787.	12,787.		
ane	b						
Sells	с						
Miscellaneous Revenue	d	All other revenue					
	e	Total. Add lines 11a-11d		12,787.			0.0 41.0
	12	Total revenue. See instructions		8,632,128.	0,029,412.	0.	
23200	9 12-13	-22					Form <b>990</b> (2022)

ecti	on 501(c)(3) and 501(c)(4) organizations must comple			plete column (A).	
	Check if Schedule O contains a respons	e or note to any line in t (A)	his Part IX (B)	(C)	(D)
	not include amounts reported on lines 6b, 3b, 9b, and 10b of Part VIII.	Total expenses	Program service	Management and	Fundraising
1	Grants and other assistance to domestic organizations		expenses	general expenses	expenses
•	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
-	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
-	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	335,439.	68,778.	266,661.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	4,752,324.	4,168,834.	517,607.	65,883
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	75,500.	70,206.	4,154.	<u>1,140</u> 10,335
9	Other employee benefits	744,116.	649,656.	84,125.	10,335
0	Payroll taxes	367,076.	312,801.	49,329.	4,946
1	Fees for services (nonemployees):				
а	Management				
b	Legal	1,231.		1,231.	
с	Accounting	44,010.		44,010.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	11,791.		11,791.	
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	181,159.	18,918.	162,241.	
2	Advertising and promotion	34,733.	18,154.	16,436.	143
3	Office expenses	162,155.	103,153.	59,002.	
4	Information technology				
5	Royalties			16.000	
6	Occupancy	287,272.	270,383.	16,889.	
7	Travel	479,250.	476,853.	2,268.	129
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	920.	00.010	920.	
0	Interest	33,944.	22,018.	11,926.	
1	Payments to affiliates			<b>D1 C14</b>	
2	Depreciation, depletion, and amortization	340,152.	268,518.	71,634.	
3		61,756.	61,142.	614.	
4	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount list line 24e expenses on Schedule Q.)				
~	amount, list line 24e expenses on Schedule O.)	440,313.	440,313.		
a b	DUES & LICENSING	20,309.	15,978.	4,331.	
		20,303.	<u> </u>	<u> </u>	
c d					
	All other expenses				
е 5	Total functional expenses. Add lines 1 through 24e	8,373,450.	6,965,705.	1,325,169.	82,576
5 5	Joint costs. Complete this line only if the organization	<u> </u>		_,,	02,0,0
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2022)

WACOSA

Pai	rt X	Balance Sheet					
		Check if Schedule O contains a response or not	e to any	/ line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			874,247.	1	1,460,421.
	2	Savings and temporary cash investments			2,300,669.	2	2,310,642.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			1,436,882.	4	600,224.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial c	ontributor, or 35%			
		controlled entity or family member of any of these	e perso	ons		5	
	6	Loans and other receivables from other disqualit	ied per	sons (as defined			
		under section 4958(f)(1)), and persons described				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use			121,493.	8	118,262.
Ā	9				55,901.	9	86,625.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	9,350,305.	4 686 0.04		
	b	Less: accumulated depreciation	10b	4,911,915.	4,676,831.	10c	4,438,390.
	11	Investments - publicly traded securities			2,674,286.	11	2,657,567.
	12	Investments - other securities. See Part IV, line 1				12	
	13	Investments - program-related. See Part IV, line				13	
	14	Intangible assets				14	112 727
	15	Other assets. See Part IV, line 11			12,140,309.	15	113,737.
	16	Total assets. Add lines 1 through 15 (must equa			639,819.	16	<u>11,785,868.</u> 631,504.
	17	Accounts payable and accrued expenses			039,019.	17	051,504.
	18	Grants payable		18			
	19 20	Deferred revenue Tax-exempt bond liabilities				19 20	
	20	Escrow or custodial account liability. Complete F		of Schedule D		20	
	22	Loans and other payables to any current or form				21	
Liabilities	~~	trustee, key employee, creator or founder, subst					
ilid		controlled entity or family member of any of these				22	
Lia	23	Secured mortgages and notes payable to unrela	-		967,410.	23	536,212.
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pa					
		parties, and other liabilities not included on lines	-				
		of Schedule D		· · · · · · · · · · · · · · · · · · ·		25	
	26	Total liabilities. Add lines 17 through 25			1,607,229.	26	1,167,716.
		Organizations that follow FASB ASC 958, che	ck here	e X			
sec		and complete lines 27, 28, 32, and 33.					
an	27	Net assets without donor restrictions			9,429,060.	27	9,248,792.
Ba	28	Net assets with donor restrictions		·····	1,104,020.	28	1,369,360.
pur		Organizations that do not follow FASB ASC 9	58, che	ck here			
Ē		and complete lines 29 through 33.					
ts o	29	Capital stock or trust principal, or current funds				29	
ssel	30	Paid-in or capital surplus, or land, building, or ec		Г		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			10 522 002	31	
Re	32	Total net assets or fund balances			10,533,080.	32	10,618,152.
	33	Total liabilities and net assets/fund balances	<u></u>		12,140,309.	33	11,785,868. Form <b>990</b> (2022)

Form **990** (2022)

Form	990 (2022) WACOSA	41-0	871466	Pag	<sub>je</sub> 12
	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,632		
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,373	<u> </u>	
3	Revenue less expenses. Subtract line 2 from line 1	3	258	<u> </u>	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,533		
5	Net unrealized gains (losses) on investments	5	-173	,60	)6.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	10,618	,15	52.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
			`	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2022)

The organization is not a pri 1 A church, convei 2 A school describ 3 A hospital or a co 4 A medical resear city, and state: 5 A norganization of	Complete if the organ 494 At	For lines 1 through 12, ch n of churches described Attach Schedule E (Form nization described in <b>se</b>	(c)(3) organ ritable trus rm 990-EZ s and the I omplete this neck only of in section 990).)	nization of t. atest info s part.) Se ne box.)	or a section	4	<b>2022</b> Open to Public Inspection identification number 1-0871466
Internal Revenue Service         Name of the organization         Part I       Reason for         The organization is not a pri       1       A church, conver         2       A school describ       3       A hospital or a convert         3       A hospital or a convert       A medical resear         city, and state:       S       An organization	494 At Go to www.irs.gov/f WACOSA Public Charity Status. ( vate foundation because it is: (F ntion of churches, or association ed in section 170(b)(1)(A)(ii). (A poperative hospital service organisation)	47(a)(1) nonexempt chain tach to Form 990 or Fo Form990 for instruction All organizations must co For lines 1 through 12, ch n of churches described Attach Schedule E (Form inization described in Se	ritable trus rm 990-EZ as and the I complete this neck only or in section o 990).)	t. atest info s part.) So ne box.)	ormation.	4	Inspection identification number
Internal Revenue Service         Name of the organization         Part I       Reason for         The organization is not a pri       1       A church, conver         2       A school describ       3       A hospital or a convert         3       A hospital or a convert       A medical resear         city, and state:       S       An organization	Go to www.irs.gov/f WACOSA Public Charity Status. ( vate foundation because it is: (F ntion of churches, or association ed in section 170(b)(1)(A)(ii). (A poperative hospital service organ	All organizations must c For lines 1 through 12, ch n of churches described Attach Schedule E (Form nization described in se	omplete this neck only of in section 990).)	atest info s part.) Se ne box.)		4	Inspection identification number
Part I       Reason for         The organization is not a pri       1         1       A church, conver         2       A school describ         3       A hospital or a co         4       A medical resear         city, and state:	WACOSA Public Charity Status. ( vate foundation because it is: (F ntion of churches, or association ed in section 170(b)(1)(A)(ii). ( <i>i</i> poperative hospital service orga	All organizations must c For lines 1 through 12, ch n of churches described Attach Schedule E (Form nization described in <b>se</b>	omplete this neck only of in <b>section</b> 1 990).)	s part.) Se ne box.)		4	identification number
Part I       Reason for         The organization is not a pri       1         1       A church, conver         2       A school describ         3       A hospital or a co         4       A medical resear         city, and state:	Public Charity Status. ( vate foundation because it is: (F ntion of churches, or association ed in section 170(b)(1)(A)(ii). (/ poperative hospital service orga	For lines 1 through 12, ch n of churches described Attach Schedule E (Form nization described in <b>se</b>	neck only or in <b>section</b> 1990).)	ne box.)	e instruction	4	
The organization is not a pri 1 A church, convei 2 A school describ 3 A hospital or a co 4 A medical resear city, and state: 5 A norganization of	vate foundation because it is: (F ntion of churches, or association ed in <b>section 170(b)(1)(A)(ii).</b> ( <i>i</i> poperative hospital service orga	For lines 1 through 12, ch n of churches described Attach Schedule E (Form nization described in <b>se</b>	neck only or in <b>section</b> 1990).)	ne box.)	ee instruction	s.	
1       A church, converted         2       A school describ         3       A hospital or a converted         4       A medical resear         city, and state:	ntion of churches, or association ed in <b>section 170(b)(1)(A)(ii).</b> (/ poperative hospital service orga	n of churches described Attach Schedule E (Form nization described in <b>se</b>	in <b>section</b> 990).)	,			
<ul> <li>2 A school describ</li> <li>3 A hospital or a constraint of a constra</li></ul>	ed in <b>section 170(b)(1)(A)(ii).</b> (/ poperative hospital service orga	Attach Schedu <b>l</b> e E (Form nization described in <b>se</b>	990).)	170(b)(1			
<ul> <li>3 A hospital or a cd</li> <li>4 A medical resear city, and state:</li> <li>5 A norganization of</li> </ul>	poperative hospital service orga	nization described in se			)(A)(i).		
<ul> <li>4 A medical researcity, and state:</li> <li>5 An organization of</li> </ul>			ection 170(1				
city, and state:5	en organization operated in cor	nunction with a nospital	•			Viii) Entor	the hospital's name
5 An organization			described i	Section		Min). Enter	the hospital's hame,
section 170/b)/	operated for the benefit of a col	lege or university owned	or operated	d by a go	vernmental u	nit describe	ed in
	1)(A)(iv). (Complete Part II.)						
	or local government or governm				•		
	that normally receives a substar	ntial part of its support fr	om a gover	nmental ı	init or from th	ne general p	oublic described in
	)(A)(vi). (Complete Part II.) st described in section 170(b)(	1)(A)(vi) (Complete Part	. 11. )				
	esearch organization described i		,	l in coniu	nction with a	land-grant	college
-	non-land-grant college of agricu			-		-	-
university:						_	
10 X An organization 1	that normally receives (1) more t	than 33 1/3% of its supp	ort from co	ntribution	s, membersh	ip fees, and	d gross receipts from
	to its exempt functions, subject	•	• •				-
	lated business taxable income ( (a)(2). (Complete Part III.)	less section 511 tax) fro	m business	es acquir	ed by the org	janization a	fter June 30, 1975.
	organized and operated exclusiv	velv to test for public saf	etv. See se	ection 50	9(a)(4).		
	organized and operated exclusiv		-			rry out the	purposes of one or
more publicly su	pported organizations described	d in section 509(a)(1) o	r section 50	09(a)(2).	See <b>section</b> &	5 <b>09(a)(3).</b> C	Check the box on
	n 12d that describes the type of		-			-	
	orting organization operated, su			-			
	organization(s) the power to reg <b>′ou must complete Part IV, Se</b>		majority of	the airec	tors or truste	es of the su	ipporting
	oorting organization supervised		ion with its	supporte	d organizatio	n(s), by hav	ing
	agement of the supporting orga				-		-
organization(s)	. You must complete Part IV, S	Sections A and C.					
	onally integrated. A supporting					ly integrate	d with,
	organization(s) (see instructions)	-			•	ate el everencia	
••	unctionally integrated. A supp						. ,
	ee instructions). You must con	• •	•			anationtiv	
	if the organization received a v					II, Type III	
functionally int	egrated, or Type III non-functior	nally integrated supportir	ng organizat	ion.			
f Enter the number of s	•						
g Provide the following (i) Name of supported	information about the supported	d organization(s). (iii) Type of organization	(iv) is the organi	zation listed	(v) Amount of	fmonetary	(vi) Amount of other
organization		(described on lines 1-10 above (see instructions))	in your governing Yes	document?	support (see ir	,	support (see instructions)
Total	tion Act Notice, see the Instru						dule A (Form 990) 2022

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		ACOSA	Described in	Saationa 170	(h)(1)(A)(iu) one	41-087	1466 Page 2		
Pa		-					•		
	(Complete only if you checked fails to qualify under the tests			-	on failed to quality i	under Part III. If the	organization		
Sec	ction A. Public Support	,		,					
	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total		
	Gifts, grants, contributions, and	(a) 2018	(d) 2019	(0) 2020	(u) 2021	(e) 2022	(I) 10tal		
	membership fees received. (Do not								
	include any "unusual grants.")								
2	Tax revenues levied for the organ-								
-	ization's benefit and either paid to								
	or expended on its behalf								
3	The value of services or facilities								
•	furnished by a governmental unit to								
	the organization without charge								
4	Total. Add lines 1 through 3								
5	The portion of total contributions								
	by each person (other than a								
	governmental unit or publicly								
	supported organization) included								
	on line 1 that exceeds 2% of the								
	amount shown on line 11,								
	column (f)								
	Public support. Subtract line 5 from line 4.								
See	ction B. Total Support	1		1	1	1			
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) ⊺otal		
7	Amounts from line 4								
8	Gross income from interest,								
	dividends, payments received on								
	securities loans, rents, royalties,								
_	and income from similar sources								
9	Net income from unrelated business								
	activities, whether or not the								
40	business is regularly carried on								
10	Other income. Do not include gain or loss from the sale of capital								
11	assets (Explain in Part VI.) Total support. Add lines 7 through 10								
12	Gross receipts from related activities,	etc (see instructio	ne)			12			
13	First 5 years. If the Form 990 is for th	•	,	fourth or fifth tax					
.0	organization, check this box and stor								
See	ction C. Computation of Publi								
14	Public support percentage for 2022 (I	ine 6, co <b>l</b> umn (f), d	ivided by line 11, o	column (f))		14	%		
15	Public support percentage from 2021					15	%		
16a	<b>33 1/3% support test - 2022.</b> If the c					nore, check this bo	k and		
	stop here. The organization qualifies	as a publicly supp	orted organization						
b	b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box								
	and stop here. The organization qualifies as a publicly supported organization								
17a	17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,								
	and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization								
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported o	organization				
k	10% -facts-and-circumstances test	•					10% or		
	more, and if the organization meets th				• •				
	organization meets the facts-and-circu		•						
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions								

Schedule A (Form 990) 2022

232022 12-09-22

# Schedule A (Form 990) 2022 WACOSA Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

See	ction A. Public Support										
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total				
1	Gifts, grants, contributions, and										
	membership fees received. (Do not										
	include any "unusual grants.")	1017286.	612,981.	3292727.	3284791.	1922297.	10130082.				
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the	0110005	0010501								
	organization's tax-exempt purpose	8112005.	8810501.	3532195.	5788495.	6657906.	32901102.				
3	Gross receipts from activities that										
	are not an unrelated trade or bus- iness under section 513										
4	Tax revenues levied for the organ-										
	ization's benefit and either paid to										
	or expended on its behalf										
5	The value of services or facilities										
	furnished by a governmental unit to										
	the organization without charge $\dots$										
6	Total. Add lines 1 through 5	9129291.	9423482.	6824922.	9073286.	8580203.	43031184.				
7a	Amounts included on lines 1, 2, and										
	3 received from disqualified persons	109,728.	191,000.	249,984.	283,057.	280,193.	1113962.				
Ł	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the										
	amount on line 13 for the year				25,794.	84,956.	980,030.				
c	Add lines 7a and 7b	519,529.	514,241.	386,222.	308,851.		2093992.				
	Public support. (Subtract line 7c from line 6.)						40937192.				
See	ction B. Total Support										
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total				
	Amounts from line 6	9129291.	9423482.	6824922.	9073286.	8580203.	43031184.				
10a	a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.				
Ł	Unrelated business taxable income										
	(less section 511 taxes) from businesses										
	acquired after June 30, 1975										
c	Add lines 10a and 10b	64,932.	70,919.	63,497.	52,755.	51,726.	303,829.				
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		·								
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,197.	9,583.	4,724.	11,098.	12,787.	41,389.				
13	Total support. (Add lines 9, 10c, 11, and 12.)	9197420.	9503984.	6893143.	9137139.	8644716.	43376402.				
14	First 5 years. If the Form 990 is for th	e organization's fir	st, second, third, f	fourth, or fifth tax y	vear as a section 5	01(c)(3) organizatio	on,				
See	ction C. Computation of Publi	<u>c Support Per</u>	centage								
15	Public support percentage for 2022 (I	ine 8, co <b>l</b> umn (f), di	ivided by <b>l</b> ine 13, c	o <b>l</b> umn (f))		15	94.38 %				
<u>16</u>	Public support percentage from 2021					16	<u>93.95 %</u>				
Section D. Computation of Investment Income Percentage											
17         Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))         17         70 %											
18											
19a	19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not										
	more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization										
Ł	<b>33 1/3% support tests - 2021.</b> If the	•									
	line 18 is not more than 33 1/3%, che		• •	•		•					
20	Private foundation. If the organization	n did not check a l	oox on <b>l</b> ine 14, 19a	a, or 19b, check th	is box and see inst						
2320	23 12-09-22		20			Schedule A	A (Form 990) 2022				

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<sup>20</sup> 2022.04030 WACOSA

#### Schedule A (Form 990) 2022

#### WACOSA

1

2

Y<u>es</u>

No

#### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If* "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes." complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If* "Yes," *provide detail in* **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.* 
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

232024 12-09-22



За 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b Schedule A (Form 990) 2022

3.1				
	dule A (Form 990) 2022 WACOSA 4	1-087146	<b>6</b> Pa	age <b>5</b>
Ра	rt IV Supporting Organizations (continued)	,		
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
<u> </u>	detail in Part VI. tion B. Type I Supporting Organizations	11c		
Sec	ation B. Type I Supporting Organizations			
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's off directors, or trustees at all times during the tax year? <i>If</i> " <i>No</i> ," <i>describe in</i> <b>Part VI</b> <i>how the supported organization(s)</i> effectively operated, supervised, or controlled the organization's activities. If the organization had more than one support	icers, orted	Yes	<u>No</u>
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	the 1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a b	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction) The organization satisfied the Activities Test. Complete line 2 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity.	ty (see instruction	<u>s).</u>	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а				
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

**b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.* 

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3b

Schedule A (Form 990) 2022

Sche	dule A (Form 990) 2022 WACOSA		4	1-0871466 Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orgar		<u> </u>
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust on	Nov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must of	complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optiona <b>l</b> )
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally	integrat	ed Type III supporting orga	inization (see

instructions).

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022         WACOSA         41-0871466         Page 7									
Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)									
Secti	on D - Distributions	Current Year							
	Amounts paid to supported organizations to accomplish exer	mpt purposes	1						
2	Amounts paid to perform activity that directly furthers exemp								
	organizations, in excess of income from activity								
	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	3						
	Amounts paid to acquire exempt-use assets		4						
_5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)	5						
6	Other distributions ( <i>describe in</i> <b>Part VI</b> ). See instructions.		6						
_7	Total annual distributions. Add lines 1 through 6.		7						
8	Distributions to attentive supported organizations to which the								
	(provide details in Part VI). See instructions.								
9	Distributable amount for 2022 from Section C, line 6		9						
10	Line 8 amount divided by line 9 amount		10						
Secti	on E - Distribution Allocations (see instructions)	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022						
1	Distributable amount for 2022 from Section C, line 6								
2	Underdistributions, if any, for years prior to 2022 (reason-								
	able cause required - explain in Part VI). See instructions.								
_3	Excess distributions carryover, if any, to 2022								
<u>a</u>	From 2017								
b	From 2018								
C	From 2019								
d	From 2020								
e	From 2021								
f	Total of lines 3a through 3e								
g	Applied to underdistributions of prior years								
<u>h</u>	Applied to 2022 distributable amount								
i	Carryover from 2017 not applied (see instructions)								
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.								
4	Distributions for 2022 from Section D,								
	line 7: \$								
а	Applied to underdistributions of prior years								
b	Applied to 2022 distributable amount								
с	Remainder. Subtract lines 4a and 4b from line 4.								
5	Remaining underdistributions for years prior to 2022, if								
	any. Subtract lines 3g and 4a from line 2. For result greater								
	than zero, explain in Part VI. See instructions.								
6	Remaining underdistributions for 2022. Subtract lines 3h								
	and 4b from line 1. For result greater than zero, explain in								
	Part VI. See instructions.								
7	Excess distributions carryover to 2023. Add lines 3j								
	and 4c.								
8	Breakdown of line 7:								
а	Excess from 2018								
b	Excess from 2019								
	Excess from 2020								
	Excess from 2021								
е	Excess from 2022								

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022	WACOSA	41-0871466 Page 8
Part IV, Section A, line 1; Part IV, Sect	lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11l ion D, lines 2 and 3; Part IV, Section E, lines 1c, 2a	by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; o, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, , 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, lso complete this part for any additional information.
SCHEDULE A, PART	III, LINE 12, EXPLANATION	I FOR OTHER INCOME:
OTHER INCOME		
2018 AMOUNT: \$	3,197.	
2019 AMOUNT: \$	9,583.	
2020 AMOUNT: \$	4,724.	
2021 AMOUNT: \$	11,098.	
2022 AMOUNT: \$	12,787.	

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Schedule A (Form 990) 2022

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SCHEDULE D		Supplemental Financial Statements				OMB No. 1545-0047				
(Forn	n 990)	Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.				2022				
Depart	Open to Public Inspection									
	Revenue Service	Go to www.irs.gov/Form99		id the latest mormat		loyer identification number				
		WACOSA				41-0871466				
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the										
organization answered "Yes" on Form 990, Part IV, line 6.										
			(a) Donor ad	vised funds	<b>(b)</b> Fund	ls and other accounts				
1		nd of year								
2		f contributions to (during year)								
3		f grants from (during year)								
4		t end of year			16.1					
5	-	on inform all donors and donor advisors in v	-							
6		n's property, subject to the organization's on inform all grantees, donors, and donor a				Yes No				
6		oses and not for the benefit of the donor o								
	impermissible priva				-	Yes No				
Par		ation Easements. Complete if the org								
1		ervation easements held by the organization								
•		of land for public use (for example, recrea		<u>,</u>	a historically i	mportant land area				
		f natural habitat		Preservation of a	,	•				
		of open space								
2		through 2d if the organization held a qualit	ied conservation cor	tribution in the form o	f a conservati	on easement on the last				
	day of the tax year					Held at the End of the Tax Year				
а	Total number of co	onservation easements			2a					
b										
с	Number of conserv	2c								
d	Number of conserv	vation easements included in (c) acquired a	after July 25,2006, ar	id not on a						
	historic structure li	sted in the National Register			2d					
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax									
	year									
4	Number of states where property subject to conservation easement is located									
5	•	tion have a written policy regarding the per		pection, handling of						
_	,	orcement of the conservation easements it								
6	Staff and volunteer	r hours devoted to monitoring, inspecting,	handling of violations	s, and enforcing conse	ervation easen	nents during the year				
-			ling of violations on	d anfausian asusan ati						
7	Amount of expense	es incurred in monitoring, inspecting, hanc	ling of violations, and	a enforcing conservation	on easements	s during the year				
8	Does each consen	 vation easement reported on line 2(d) abov	e satisfy the requirer	nents of section 170/h	)(4)(B)(i)					
0		(4)(B)(ii)?				Yes No				
9		be how the organization reports conservation								
Ū		l include, if applicable, the text of the footr								
		ounting for conservation easements.	iere te tre ergennieun							
Par	t III   Organiza	ations Maintaining Collections of	Art, Historical	Freasures, or Oth	ner Similar	Assets.				
	Complete if	the organization answered "Yes" on Form	990, Part IV, line 8.							
1a	If the organization	elected, as permitted under FASB ASC 95	8, not to report in its	revenue statement an	d balance she	eet works				
	of art, historical tre	asures, or other similar assets held for put	lic exhibition, educa	tion, or research in fur	therance of p	ublic				
	service, provide in	Part XIII the text of the footnote to its finar	ncial statements that	describes these items	i.					
b	o If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of									
	art, historical treas	ures, or other similar assets held for public	exhibition, educatio	n, or research in furthe	erance of publ	lic service,				
	provide the following amounts relating to these items:									
		ded on Form 990, Part VIII, line 1								
_	.,									
2										
	•	Ints required to be reported under FASB A	•		•					
a		on Form 990, Part VIII, line 1								
-		Form 990, Part X								
	-	eduction Act Notice, see the Instructions	5 IOF FORM 990.		2	Schedule D (Form 990) 2022				
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Sche	dule D (Form 990) 2022 WACOSA								71466	Pa	age <b>2</b>
Pa	t III   Organizations Maintaining C	ollections of Art,	, His <sup>.</sup>	torical Tre	easures, or	Other S	Similar	Assets	continu	ued)	
3	Using the organization's acquisition, accession	on, and other records	, chec	k any of the	following that	make sigr	nificant us	se of its			
	collection items (check all that apply):			1							
а	Public exhibition	d			change progra						
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ellections and explain	how t	hey further tl	he organizatio	n's exemp	ot purpose	e in Part	XIII.		
5	During the year, did the organization solicit o								_		-
	to be sold to raise funds rather than to be ma								Yes		No
Pa	t IV Escrow and Custodial Arrang		te if th	ie organizatio	on answered "	Yes" on F	orm 990,	Part IV, I	ine 9, or		
	reported an amount on Form 990, Par										
1a	Is the organization an agent, trustee, custodi		-						7.2		٦
	on Form 990, Part X?							∟	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the folio	owing	table:					Amount		
-	Designing belonce						10		Amount		
с С	Beginning balance						1c				
e u	Additions during the year						1d 1e				
f	Ending balance						1f				
2a	Did the organization include an amount on Fe						·		Yes		No
	If "Yes," explain the arrangement in Part XIII.					-	· · · · · · · · · · · · · · · · · · ·		_		]
	t V Endowment Funds. Complete i										
	·	(a) Current year		Prior year	(c) Two year		<b>i)</b> Three ye	ars back	(e) Four	years	back
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	(line 1	lg, co <b>l</b> umn (a	l)) held as:						
а	Board designated or quasi-endowment		%								
b	Permanent endowment	%									
с	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organizat	ion th	at are he <b>l</b> d a	nd administer	ed for the			_		
	organization by:									Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the		/ment	funds.							
Pa	<b>t VI</b> Land, Buildings, and Equipm		Dent	\/ line 11e C		Devit V. Liv	10				
	Complete if the organization answere								( )		
	Description of property	(a) Cost or ot basis (investm			t or other (other)		cumu <b>l</b> atec eciation	1	<b>(d)</b> Book	value	Э
	Land		eng		59,281.	uepi	Colation		569	20	21
	Land				5,952.	2 2'	16,75	2	3,599		
b	Buildings Leasehold improvements			-	29,600.		27,15		-	, 4	
c d					9,000.		14,04			, 68	
a e	EquipmentOther			-	25,739.		53,95		171		
	. Add lines 1a through 1e. (Column (d) must e		(			-			$\frac{1}{4,438}$		
<u></u>		<u>quari Unii 990. Edil A</u>	. con	<u>ин (р). Шие Т</u>	<u>vo,j</u>				D (Form		

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art VII Investments - Other Securities.			
Complete if the organization answered "Yes" of a) Description of security or category (including name of security)	(b) Book value	11b. See Form 990, Part X, line 12. (c) Method of valuation: Cost or en	d of voar market value
The second all advantages		(c) Method of Valuation. Cost of en	u-or-year market value
Other			
A)			
B)			
C)			
D)			
E)			
F)			
G)			
I. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
irt VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990. Part IV. line	11c. See Form 990. Part X. line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d of year market value
1)			,
2)			
3)			
4)			
(5)			
6)			
7)			
8)			
(9)			
al. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
art IX Other Assets.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
	Description		(b) Book value
(1)			
2)			
<u>-</u> / (3)			
(4)			
5)			
6)			
7)			
-			
(8)			
9)	15.)		
8) 9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities.	15.)		
9) al. (Column (b) must equal Form 990, Part X, col. (B) line		11e or 11f. See Form 990, Part X, line 25	   5.
9) al. (Column (b) must equal Form 990, Part X, col. (B) line rrt X Other Liabilities.		11e or 11f. See Form 990, Part X, line 25	5. (b) Book value
9) al. (Column (b) must equal Form 990, Part X, col. (B) line Irt X Other Liabilities. Complete if the organization answered "Yes" o (a) Description of liability		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6)		11e or 11f. See Form 990, Part X, line 25	
9) al. (Column (b) must equal Form 990, Part X, col. (B) line Int X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability (1) Federal income taxes (2) (3) (4) (5) (6) (7)		11e or 11f. See Form 990, Part X, line 25	
(9) al. (Column (b) must equal Form 990, Part X, col. (B) line art X Other Liabilities. Complete if the organization answered "Yes" of (a) Description of liability		11e or 11f. See Form 990, Part X, line 25	

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... 🔀

Schedule D (Form 990) 2022

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Sche	dule D (Form 990) 2022 WACOSA			41-	0871466	Page <b>4</b>
	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With	Revenue per Re			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	L.				
1	Total revenue, gains, and other support per audited financial statements			1	8,454	,118.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	. 2a	-173,606.	,		
b	Donated services and use of facilities	. 2b				
с	Recoveries of prior year grants	. 2c				
d	Other (Describe in Part XIII.)		7,387.	,		
е	Add lines 2a through 2d			2e		<u>,219.</u>
3	Subtract line 2e from line 1			3	8,620	<u>,337.</u>
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a	11,791.	,		
b	Other (Describe in Part XIII.)	. 4b				
с	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)				8,632	<u>,128.</u>
Pa	rt XII Reconciliation of Expenses per Audited Financial Statem		h Expenses per	Retur	n.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a					
1	Total expenses and losses per audited financial statements			1	8,369	<u>,046.</u>
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:					
а	Donated services and use of facilities	. <u>2</u> a				
b	Prior year adjustments			_		
С	Other losses			_		
d	Other (Describe in Part XIII.)	-	7,387.	,	_	
е	Add lines 2a through 2d			2e		<u>,387.</u>
3	Subtract line 2e from line 1			3	8,361	<u>,659.</u>
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	11,791.	<u>,</u>		
b	Other (Describe in Part XIII.)	. 4b				
С	Add lines 4a and 4b			4c		<u>,791.</u>
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)			5	8,373	<u>,450.</u>
Pa	rt XIII Supplemental Information.					

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE	ORGAN	IZAT	ION	IS	EXEMPT	FROM	INC	OME ]	TAXE:	S UN	DER	SEC	TION	501	.(C)	)(3)	OF	
THE	INTER	NAL	REVI	ENUE	CODE	AND C	ORRE	SPONI	DING	STA	TE	ТАХ	CODE	S, A	ND	THEF	REFORE	
THE	FINAN	CIAL	ST	<b>ATEM</b>	ENTS D	о пот	INC	LUDE	A PI	ROVI	SIO	N FO	R IN	COME	5 T <i>I</i>	AXES.	•	
CONT	RIBUT	IONS	то	THE	ORGAN	IZATI	ON Q	UALIE	Y AS	S A	CHA	RITA	BLE	TAX	DEI	OUCTI	ION BY	
THE	CONTR	IBUT	OR.	THE	ORGAN	IZATI	ON F	ILES	AS Z	а та	XE	XEMP	T OR	GANI	ZAT	FION,	,	
знос	JLD TH	AT S	TATU	JS B	E CHAL	LENGE	D IN	THE	FUTU	JRE,	AL	L YE	ARS	SINC	E ]	INCEE	PTION	
WOUI	D BE	SUBJ	ЕСТ	то	REVIEW	ву т	HE I	RS.										

#### PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

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7,387.

Schedule D (Form 990) 2022         WACOSA           Part XIII         Supplemental Information (continued)	
SPECIAL EVENT EXPENSES	7,387.
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SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctivit	ies	OMB No. 1545-0047	
(Form 990)		e organization answered "Yes" on organization entered more than \$15				r 19, o	r if the	2022	
Department of the Treasury Internal Revenue Service		Attach to Form 990 c						Open to Public Inspection	
Name of the organization		o www.irs.gov/Form990 for instruc	ctions	and th	ne latest information		Employer i	dentification number	
Hame of the organization	WACOSA						41-087		
Part   Fundrais	Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990 EZ filers are not								
	complete this part								
<ul> <li>a Mail solicitat</li> <li>b Internet and</li> <li>c Phone solicitat</li> <li>d In-person sc</li> <li>2 a Did the organization</li> <li>key employees list</li> </ul>	b       Internet and email solicitations       f       Solicitation of government grants         c       Phone solicitations       g       Special fundraising events								
		viduals or entities (fundraisers) pursus	ant to	agreer	ments under which th	ne func	draiser is to	be	
compensated at le	asi po,000 by the	organization.			l				
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have c or con contribu	ustody itro <b>l</b> of	(iv) Gross receipts from activity	to (or fu	mount paic retained by undraiser ed in col. (i)	( <b>vi)</b> Amount paid to (or retained by) organization	
			Yes	No					
Total									
Total 3 List all states in wh or licensing.	ich the organizatio	n is registered or licensed to solicit c	ontrib	utions	or has been notified	it is ex	kempt from	registration	
of licensing.									
						-			

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Schedule G (Form 990) 2022

232081 10-27-22

		le G (Form 990) 2022 WACOSA				0871466 Page 2
Ра	art I					
		of fundraising event contributions and gr	(a) Event #1	(b) Event #2	(c) Other events	s greater than \$5,000.
			1-5K		NONE	(d) Total events
			WALK/RUN			(add col. (a) through
			(event type)	(event type)	(total number)	col. <b>(c)</b> )
eni						
Revenue	1	Gross receipts	36,080.			36,080.
Я	·					
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	36,080.			36,080.
	4	Cash prizes				
	5	Noncash prizes	7,387.			7,387.
ses						
pen	6	Rent/facility costs				
Direct Expenses						
rec	7	Food and beverages				
ā						
	8	Entertainment Other direct expenses				
	10	Direct expense summary. Add lines 4 through		1		7,387.
	11	Net income summary. Subtract line 10 from I				28,693.
Pa	irt I					
		\$15,000 on Form 990 EZ, line 6a.			•	
-			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue			(a) Bingo	bingo/progressive bingo	(c) Other gaining	col. (a) through col. (c))
eve						
ш	1	Gross revenue				
Se	2	Cash prizes				
Expenses						
ă	3	Noncash prizes				
ç						
Dire	4	Rent/facility costs				
	-	Other direct expanses				
	5	Other direct expenses	Yes %	Yes %	Yes %	
	6	Volunteer labor		/₀   No	1es //	
	ľ					
	7	Direct expense summary. Add lines 2 throug	h 5 in co <b>l</b> umn (d)			
	8	Net gaming income summary. Subtract line 7	<sup>7</sup> from line 1, column (d)			
		ter the state(s) in which the organization condu				
		he organization licensed to conduct gaming a				Yes No
b	) <b>i</b> f "	No," explain:				
					0	
		ere any of the organization's gaming licenses re				Yes No
b	•п"	Yes," explain:				
2320	32 10	-27-22			Sche	dule G (Form 990) 2022

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Sche	dule G (Form 990) 2022 WACOSA 41-	-0871	466	Page 3
_	Does the organization conduct gaming activities with nonmembers?		Yes	No
	s the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed			
1	o administer charitable gaming?		Yes	No
	ndicate the percentage of gaming activity conducted in:			
	The organization's facility			%
	An outside facility	13b		%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
I	Name			
,	Address			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?		Yes	No No
b	f "Yes," enter the amount of gaming revenue received by the organization \$ and the amount			
	of gaming revenue retained by the third party \$			
с	f "Yes," enter name and address of the third party:			
I	Name			
,	Address			
16 (	Gaming manager information:			
I	Name			
(	Gaming manager compensation \$			
I	Description of services provided			
	Director/officer Employee Independent contractor			
17	Mandatory distributions:			
	Is the organization required under state law to make charitable distributions from the gaming proceeds to			
	retain the state gaming license?	🗆	Yes	No
bl	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the			
	organization's own exempt activities during the tax year \$			
Par	<b>LIV</b> Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and F 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	art III, lii	1es 9, 9	9b, 10b,
232083	10-27-22 Sche	dule G	(Form	990) 2022

Schedule G (Form 990)     WACOSA       Part IV     Supplemental Information (continued)	41-0871466 Page 4
Part IV   Supplemental Information (continued)	
	Schedule G (Form 990)

232084 04-01-22

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

## **Noncash Contributions**

OMB No. 1545-0047

2022

Open to Public

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

Name of the organization

Employer identification number
41-0871466

WACOSA

Par	rt I Types of Property								
		<b>(a)</b> Check if	<b>(b)</b> Number of	(c) Noncash contri	bution	(d) Method of de		ina	
		applicable	contributions or items contributed	amounts report Form 990, Part VI		noncash contribu		•	3
1	Art - Works of art				<u> </u>				
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods								
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded								
10	Securities - Closely held stock								
11	Securities - Partnership, LLC, or								
	trust interests								
12	Securities - Miscellaneous								
13	Qualified conservation contribution -								
	Historic structures								
14	Qualified conservation contribution - Other $_{\dots}$								
15	Real estate - Residential								
16	Real estate - Commercial								
17	Real estate - Other								
18	Collectibles								
19	Food inventory								
20	Drugs and medical supplies								
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24		37		420	010				
25	Other ( <u>THRIFTWORKS! DO</u> )	X X	<u>174,752</u> 1		<u>,913.</u> ,050.				
26	Other ( <u>FUNDRAISING</u> ) Other ( LEGAL )	X	1	¥	<u>,050.</u> 350.				
27	Other ( <u>LEGAL</u> )) Other ())		<u>+</u>		550.				
<u>28</u> 29	Number of Forms 8283 received by the organiz	l zation during	l 1 the tax year for o	I					
25	for which the organization completed Form 820	-			29			0	
					[			Yes	No
30a	During the year, did the organization receive by	, contributio	n any property rep	orted in Part I, line	s 1 throug	h 28, that it			
	must hold for at least 3 years from the date of				-				
	exempt purposes for the entire holding period?						30a		Х
b	If "Yes," describe the arrangement in Part II.								
31	Does the organization have a gift acceptance p	oolicy that re	quires the review o	of any nonstandard	l contribut	ions?	31	Х	
32a	Does the organization hire or use third parties	or related or	ganizations to so <b>l</b> io	cit, process, or sell	noncash				1
	contributions?						32a		X
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in c	o <b>l</b> umn (c) foi	r a type of property	for which co <b>l</b> umn	(a) is cheo	ked,			
	describe in Part II.								
LHA	For Paperwork Reduction Act Notice, see	the Instruct	tions for Form 990	).		Schedule N	/I (Forn	n 990)	2022

Schedu <b>l</b> e M	(Form 990) 2022 WACOSA	41-0871466 Page 2
Part II	<b>Supplemental Information.</b> Provide the information required by Part I, lines 30b, 32b, and is reporting in Part I, column (b), the number of contributions, the number of items received, or a c this part for any additional information.	d 33. and whether the organization
232142 09-09-2	22	Schedule M (Form 990) 2022

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#### OMB No. 1545-0047 Supplemental Information to Form 990 or 990-EZ SCHEDULE O Complete to provide information for responses to specific questions on (Form 990) Form 990 or 990-EZ or to provide any additional information. Open to Public Attach to Form 990 or Form 990-EZ Department of the Treasury Go to www.irs.gov/Form990 for the latest information. Inspection Internal Revenue Service Employer identification number Name of the organization WACOSA 41-0871466

#### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

#### TO PROVIDE INDIVIDUALS WITH DISABILITIES THE OPPORTUNITY TO WORK AND

#### LIVE IN THEIR COMMUNITY.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE WORK THEY DO.

VOCATIONAL SERVICES

WACOSA'S VOCATIONAL SERVICES CONSIST OF WACOSA'S COMMUNITY CREWS,

PRODUCTION CREWS, THRIFTWORKS! AND DOCUSHRED. WACOSA SERVES PEOPLE

WITH A VARIETY OF MENTAL, PHYSICAL AND COGNITIVE ABILITIES. SOME OF

WACOSA'S CLIENTS LIVE INDEPENDENTLY, SOME WITH FAMILIES, AND OTHERS IN

GROUP HOME SETTINGS. THROUGH WACOSA'S VOCATIONAL SERVICES, CLIENTS ARE

EMPLOYED BY LOCAL BUSINESSES, GO OUT IN THE COMUNITY IN WORK CREWS OR

THEY WORK IN ONE OF WACOSA'S FACILITIES. WACOSA'S IN HOUSE WORK IS

WIDE RANGING. WACOSA DOES ASSEMBLY, QUALITY CHECKING, MAILING

SERVICES, LABELING, COLLATING, PACKAGING/KITTING, RE-WORK, DOCUMENT

SHREDDING, THRIFT STORE OPERATIONS, RECYCLING SERVICES AND MUCH MORE.

WACOSA'S CLIENTS ENJOY WORKING, ARE DEDICATED AND TAKE GREAT PRIDE IN

THE WORK THEY DO.

#### FORM 990, PART VI, SECTION A, LINE 1A:

THE BOARD OF DIRECTORS APPOINTED THREE MEMBERS OF THE BOARD TO SERVE ON THE

FINANCE COMMITTEE TO REVIEW ALL FINANCIAL INFORMATION PRIOR TO BOARD

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Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

MEETINGS AND MAKE RECOMMENDATIONS TO THE BOARD AT THE BOARD OF DIRECTORS MEETINGS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE COMPLETE RETURN WILL BE PRESENTED TO THE FINANCE COMMITTEE BY CLA WHO WILL REVIEW THE COMPLETED RETURN. ONCE THE FINANCE COMMITTEE APPROVES THE RETURN IT WILL BE PRESENTED TO THE FULL BOARD FOR ACCEPTANCE.

FORM 990, PART VI, SECTION B, LINE 12C:

PER MN STATUTE SEC 317A.255, GOVERNING CONFLICTS OF INTERESTS FOR DIRECTORS OF NONPROFIT CORPORATIONS, WACOSA HAS A CONFLICTS OF INTEREST DISCLOSURE POLICY. THIS POLICY IS REVIEWED ANNUALLY AND ACKNOWLEDGED VIA SIGNATURE BY ALL THOSE REGULARLY PARTICIPATING IN BOARD MEETINGS; INCLUDING BOARD MEMBERS, ADMINISTRATIVE TEAM MEMBERS, AND THE FUND DEVELOPMENT AND SALES & MARKETING MANAGER POSITIONS. A CONFLICT IS DEFINED AS AN OUTSIDE INTEREST/TRANSACTION OF A FINANCIAL GAIN AMONG STAFF/BOARD/THEIR FAMILIES/THEIR BUSINESSES, OUTSIDE ACTIVITY COMPETING WITH WACOSA SERVICE OFFERINGS, AND/OR ACCEPTANCE OF GIFTS/GRATUITIES/ENTERTAINMENT OF SIGNIFICANT VALUE IN EXCHANGE FOR SERVICE(S) ON BEHALF OF WACOSA. CONFLICTS SHALL BE DISCLOSED AND PARTICIPANTS SHALL EXCUSE THEMSELVES FROM VOTING OR MAKING DECISIONS TO ENTER INTO ANY SUCH TRANSACTION ON BEHALF OF WACOSA.

FORM 990, PART VI, SECTION B, LINE 15: ON AN ANNUAL BASIS THE BOARD OF DIRECTORS CONDUCTS A JOB REVIEW OF THE EXECUTIVE DIRECTOR AND AT THAT TIME ANY RAISES ARE DISCUSSED BY THE BOARD AND APPROVED BY THE BOARD OF DIRECTORS. THIS PROCESS WAS LAST CONDUCTED IN 2021. A WAGE SURVEY WAS CONDUCTED BY THE DIRECTOR OF HUMAN RESOURCES AND 232212 10-28-22 38

Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
WACOSA	41-0871466

#### ADJUSTMENTS WERE MADE TO ALL PAY SCALES APPROPRIATELY. THIS PROCESS WAS

#### LAST CONDUCTED IN 2021. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN

2021

FORM 990, PART VI, SECTION C, LINE 19:

#### THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS

#### AVAILABLE TO THE PUBLIC UPON REQUEST.

232212 10-28-22

# DocuSign

Certificate Of Completion		
Envelope Id: BCF49BB9A943449A8F96206567A18 Subject: 990 Tax Return for WACOSA-A485544 - 1 Client Name: WACOSA Client Number: A485544 Source Envelope: DD02A2D0E7B24E2DAA204CB	2.31.2022 - Below for Access Code	Status: Completed
Source Envelope: DD92A3D9E7B34E3DAA204CB Document Pages: 199 Certificate Pages: 4 AutoNav: Enabled Envelopeld Stamping: Enabled Time Zone: (UTC-08:00) Pacific Time (US & Canac	Signatures: 0 Initials: 0	Envelope Originator: CLA Operations (Jennifer Levine) 220 S 6th St Ste 300 Minneapolis, MN 55402-1418 Jennifer.Levine@claconnect.com IP Address: 38.126.168.22
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Traci McKinnon tmckinnon@wacosa.org Director of Finance Security Level: Email, Account Authentication (None), Access Code	COPIED	Sent: 11/8/2023 10:51:46 AM Viewed: 11/8/2023 3:56:38 PM
Electronic Record and Signature Disclosure: Accepted: 10/29/2021 11:06:25 AM ID: 2e6cf472-7dfc-42a0-bf7a-d317f92eaa43		
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp

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