

## WACOSA

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

#### Statements of Financial Position - Balance Sheet

|   | August 31, 2023      | Last Year            | Year-to-Date<br>Increase (Decrease)<br>Between Years |
|---|----------------------|----------------------|--|
| <b>ASSETS</b>                             |                      |                      |  |
| Cash and Cash Equivalents                 | 550,786.32           | 1,743,510.35         | (1,192,724.03)                                       |
| Investments                               | 5,884,522.66         | 4,796,921.42         | 1,087,601.24   |
| Other Current Assets                      | 1,336,110.68         | 968,759.56           | 367,351.12   |
| Rights of Use Assets                      | 100,829.18           | 0.00                 | 100,829.18   |
| Net Property, Equip. Financing            | 4,283,726.74         | 4,528,517.75         | (244,791.01)   |
| <b>Total Assets</b>                       | <b>12,155,975.58</b> | <b>12,037,709.08</b> | <b>118,266.50</b>                                    |
| <b>LIABILITIES AND NET ASSETS</b>         |                      |                      |  |
| Current Maturities of Notes               | 162,573.31           | 70,089.15            | 92,484.16  |
| Accounts Payable                          | 68,357.43            | 79,262.44            | (10,905.01)  |
| Accounts Payable - Electrolux             | 0.00                 | 0.00                 | 0.00   |
| Other Accrued Expenditures                | 548,092.17           | 540,134.18           | 7,957.99   |
| Long Term Rights of Use Liability         | 63,512.27            | 0.00                 | 63,512.27  |
| Notes Payable, Net of Current             | 243,265.56           | 389,044.59           | (145,779.03)   |
| <b>Total Liabilities</b>                  | <b>1,085,800.74</b>  | <b>1,078,530.36</b>  | <b>7,270.38</b>                                      |
| <b>NET ASSETS</b>                         |                      |                      |  |
| Designated Funds                          | 5,696,568.00         | 5,354,871.00         | 341,697.00   |
| Unrestricted Fund Balance                 | 3,293,215.78         | 3,800,648.53         | (507,432.75)   |
| Current Year Income                       | 451,836.99           | 426,099.26           | 25,737.73  |
| Restricted Assets                         | 1,628,554.07         | 1,377,559.93         | 250,994.14   |
| <b>Total Net Assets</b>                   | <b>11,070,174.84</b> | <b>10,959,178.72</b> | <b>110,996.12</b>                                    |
| <b>Total Liabilities &amp; Net Assets</b> | <b>12,155,975.58</b> | <b>12,037,709.08</b> | <b>118,266.50</b>                                    |

#### Statement of Financial Activity - Income Statement

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

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

|  | Month Ended<br>8/31/2023 | Current Year<br>To-Date<br>8/31/2023 | Prior Year<br>12/31/2022 |
|--|--------------------------|--------------------------------------|--------------------------|
| <b>Cash Flow - Operating Activities</b>                                    |                          |                                      |                          |
| Change in Asset - Net Income (Loss)  | \$ 122,692               | \$ 451,837                           | \$ 85,258                |
| Depreciation & Amortization  | 25,509                   | 226,392                              | 343,009                  |
| Net Unrealized (Gain) Loss on Investments                                  | (3,046)                  | (76,543)                             | 173,605                  |
| In-Kind Donations - Effecting Balance Sheet Only                           | -                        | -                                    | -                        |
| Realized (Gain) Loss on Sale of Investments                                | -                        | 25,191                               | 8,476                    |
| (Gain) Loss on Sale of Property and Equipment                              | 597                      | 597                                  | (3,275)                  |
| Property Taxes Paid with Financing   | -                        | -                                    | -                        |
| <br>(Increase) Decrease in   |                          |                                      |                          |
| Accounts Receivable Program  | (55,785)                 | (147,621)                            | (17,288)                 |
| Accounts Receivable Vocational, Net  | 25,175                   | (49,566)                             | 14,987                   |
| Accounts Receivable Electrolux   | -                        | -                                    | -                        |
| Other Receivables  | (1,021)                  | (17,112)                             | 838,957                  |
| Inventory  | 139                      | 1,021                                | 3,231                    |
| Prepaid Expenses   | 9,719                    | (132,810)                            | (166,081)                |
| Rights of Use Assets   | -                        | 3,086                                | (103,913)                |
| Increase (Decrease) in   |                          |                                      |                          |
| Accounts Payable   | (33,543)                 | (40,185)                             | (13,474)                 |
| Accrued Expenses (Unearned Revenue)  | -                        | -                                    | (886,139)                |
| Salaries and Related Benefits Payable (Including Accrued Vacation)         | 13,493                   | 7,115                                | 34,021                   |
| Rights of Use Current & Long Term  | -                        | (3,086)                              | 103,913                  |
| Net Cash Provided (Used) by Operating Activities                           | <u>103,928</u>           | <u>248,317</u>                       | <u>415,290</u>           |
| <b>Cash Flows - Investing Activities</b>                                   |                          |                                      |                          |
| Purchase of Property and Equipment   | -                        | (64,901)                             | (110,705)                |
| Proceeds from Disposal of Property and Equipment                           | 505                      | 505                                  | 3,650                    |
| Change in Construction in Process Costs                                    | -                        | 11,488                               | (11,488)                 |
| Balance of Change in Construction In Process - Escrow Account              | -                        | -                                    | -                        |
| Balance of Change in Construction Payable                                  | -                        | -                                    | -                        |
| Change in Accrued Investment Interest                                      | -                        | (1,401)                              | (4,099)                  |
| Reinvestments in Bremer Money Markets                                      | (3,882)                  | (29,147)                             | (9,973)                  |
| Reinvestments in Investment Money Market                                   | (1,460)                  | (27,871)                             | (37,233)                 |
| Reinvestments in Endowment   | -                        | (4,102)                              | (4,519)                  |
| Proceeds from Sale of Investments  | 200,000                  | 1,067,232                            | 591,864                  |
| Purchase of Investments  | -                        | (1,054,392)                          | (444,460)                |
| Purchase of Investments - Reinvested Dividends                             | -                        | -                                    | -                        |
| Change in Investment Money Market - Transfer (from)/to Operating           | (1,000,000)              | (1,000,000)                          | -                        |
| Change in Investment Money Market - For Sales Proceeds                     | (200,000)                | (1,067,232)                          | (591,864)                |
| Change in Investment Money Market - For Interest paid on Purchase of Bonds | -                        | 1,401                                | 4,099                    |
| Change in Investment Money Market - For Purchase of Investments            | -                        | 1,054,392                            | 444,460                  |
| Change in Investments - For Investment Fee                                 | 1,413                    | 11,246                               | 11,747                   |
| Net Cash Provided (Used) by Investing Activities                           | <u>(1,003,424)</u>       | <u>(1,102,783)</u>                   | <u>(158,520)</u>         |
| <b>Cash Flows - Financing Activities</b>                                   |                          |                                      |                          |
| Repayment of Long Term Debt  | (6,955)                  | (55,169)                             | 346,384                  |
| Vehicle Lease Payable  | -                        | -                                    | (16,983)                 |
| Net Cash Provided (Used) by Financing Activities                           | <u>(6,955)</u>           | <u>(55,169)</u>                      | <u>329,401</u>           |
| Net Increase (Decrease) in Cash and Cash Equivalents                       | <u>(906,450)</u>         | <u>(909,634)</u>                     | <u>586,171</u>           |
| Cash and Cash Equivalents - Beginning of Period                            | <u>1,457,236</u>         | <u>1,460,420</u>                     | <u>874,248</u>           |
| Cash and Cash Equivalents - End of Period                                  | <u>\$ 550,786</u>        | <u>\$ 550,786</u>                    | <u>\$ 1,460,419</u>      |

**Additional Explanation:**

\*See narrative report for year's activity.



# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of August 31, 2023

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

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of August 31, 2023

|                                | ThriftWorks!           |                        |                           |   | DocuShred              |                        |                           |   |
|--------------------------------|------------------------|------------------------|---------------------------|---|------------------------|------------------------|---------------------------|---|
|                                | Year-to Date<br>Actual | Year-to-Date<br>Budget | Last Year<br>at This Time | Year-to-Date<br>Budget Variance<br>Over (Under) | Year-to Date<br>Actual | Year-to-Date<br>Budget | Last Year<br>at This Time | Year-to-Date<br>Budget Variance<br>Over (Under) |
| <b>REVENUE &amp; SUPPORT</b>   |                        |                        |                           |   |                        |                        |                           |   |
| Program Service Income         | -                      | -                      | -                         | -   | -                      | -                      | -                         | -   |
| Vocational (Business) Income   | 301,458.37             | 317,275.00             | 293,977.78                | (15,816.63)                                     | 248,724.85             | 220,246.00             | 191,922.02                | 28,478.85                                       |
| Contributions                  | -                      | -                      | -                         | -   | -                      | -                      | -                         | -   |
| <b>Total Income</b>            | <b>301,458.37</b>      | <b>317,275.00</b>      | <b>293,977.78</b>         | <b>(15,816.63)</b>                              | <b>248,724.85</b>      | <b>220,246.00</b>      | <b>191,922.02</b>         | <b>28,478.85</b>                                |
| <b>EXPENDITURES</b>            |                        |                        |                           |   |                        |                        |                           |   |
| Cost of Goods Sold             | -                      | -                      | -                         | -   | -                      | -                      | -                         | -   |
| Staff Wages & Related Costs    | 217,875.98             | 203,051.64             | 212,752.34                | 14,824.34                                       | 29,614.22              | 27,244.36              | 36,071.32                 | 2,369.86  |
| Client Wages & Related Costs   | 32,904.45              | 40,533.00              | 38,394.76                 | (7,628.55)                                      | 69,160.48              | 67,333.00              | 62,986.37                 | 1,827.48  |
| Program & Office Supplies      | 1,827.03               | 2,666.64               | 2,375.73                  | (839.61)  | 4,074.01               | 2,000.00               | 1,990.80                  | 2,074.01  |
| Building & Equipment Costs     | 45,531.87              | 43,457.20              | 43,626.47                 | 2,074.67  | 20,951.99              | 20,735.76              | 16,260.06                 | 216.23  |
| Advertising & Public Relations | 3,327.21               | 6,613.36               | 2,213.06                  | (3,286.15)                                      | 2,208.88               | 5,313.36               | 2,428.82                  | (3,104.48)                                      |
| Transportation Costs           | -                      | -                      | -                         | -   | 1,576.15               | 4,154.64               | 3,899.49                  | (2,578.49)                                      |
| Miscellaneous Other Expenses   | 7,213.88               | 232.00                 | 13,653.19                 | 6,981.88  | 1,279.27               | 1,393.36               | 3,460.58                  | (114.09)  |
| Depr. & Amort. Expense         | 25,100.17              | 27,139.36              | 20,576.94                 | (2,039.19)                                      | 10,049.49              | 11,621.36              | 11,769.93                 | (1,571.87)                                      |
| <b>Total Expenses</b>          | <b>333,780.59</b>      | <b>323,693.20</b>      | <b>333,592.49</b>         | <b>10,087.39</b>                                | <b>138,914.49</b>      | <b>139,795.84</b>      | <b>138,867.37</b>         | <b>(881.35)</b>                                 |
| <b>CHANGE IN NET ASSETS</b>    | <b>(32,322.22)</b>     | <b>(6,418.20)</b>      | <b>(39,614.71)</b>        | <b>(25,904.02)</b>                              | <b>109,810.36</b>      | <b>80,450.16</b>       | <b>53,054.65</b>          | <b>29,360.20</b>                                |

|                                | Total Vocational (Business) Income |                        |                           |   | Administrative Expense & Fundraising |                        |                           |   |
|--------------------------------|------------------------------------|------------------------|---------------------------|---|--------------------------------------|------------------------|---------------------------|---|
|                                | Year-to Date<br>Actual             | Year-to-Date<br>Budget | Last Year<br>at This Time | Year-to-Date<br>Budget Variance<br>Over (Under) | Year-to Date<br>Actual               | Year-to-Date<br>Budget | Last Year<br>at This Time | Year-to-Date<br>Budget Variance<br>Over (Under) |
| <b>REVENUE &amp; SUPPORT</b>   |                                    |                        |                           |   |                                      |                        |                           |   |
| Program Service Income         | -                                  | -                      | -                         | -   | -                                    | -                      | -                         | -   |
| Vocational (Business) Income   | 1,108,555.44                       | 1,063,884.00           | 992,378.27                | 44,671.44                                       | -                                    | -                      | -                         | -   |
| Contributions                  | -                                  | -                      | -                         | -   | 407,139.97                           | 562,828.00             | 1,298,147.93              | (155,688.03)                                    |
| Investment Income              | -                                  | -                      | -                         | -   | 101,227.32                           | -                      | (144,158.83)              | 101,227.32                                      |
| Miscellaneous Income           | -                                  | -                      | -                         | -   | 1,232.91                             | 6,664.00               | 15,802.03                 | (5,431.09)                                      |
| <b>Total Income</b>            | <b>1,108,555.44</b>                | <b>1,063,884.00</b>    | <b>992,378.27</b>         | <b>44,671.44</b>                                | <b>509,600.20</b>                    | <b>569,492.00</b>      | <b>1,169,791.13</b>       | <b>(59,891.80)</b>                              |
| <b>EXPENDITURES</b>            |                                    |                        |                           |   |                                      |                        |                           |   |
| Cost of Goods Sold             | 0.00                               | 0.00                   | 0.00                      | 0.00  | -                                    | -                      | -                         | -   |
| Staff Wages & Related Costs    | 347,714.43                         | 346,607.28             | 342,181.62                | 1,107.15  | 634,382.94                           | 768,567.00             | 647,164.30                | (134,184.06)                                    |
| Client Wages & Related Costs   | 447,580.05                         | 463,381.00             | 456,586.32                | (15,800.95)                                     | 466.21                               | 182.00                 | 218.33                    | 284.21  |
| Program & Office Supplies      | 12,258.12                          | 10,694.40              | 11,001.12                 | 1,563.72  | 7,414.84                             | 10,000.00              | 7,381.89                  | (2,585.16)                                      |
| Building & Equipment Costs     | 125,204.60                         | 120,550.72             | 104,789.34                | 4,653.88  | 41,322.67                            | 38,880.88              | 43,238.31                 | 2,441.79  |
| Advertising & Public Relations | 5,728.44                           | 12,213.36              | 5,086.62                  | (6,484.92)                                      | 37,812.87                            | 23,766.72              | 12,728.66                 | 14,046.15                                       |
| Transportation Costs           | 10,837.55                          | 15,062.00              | 16,809.78                 | (4,224.45)                                      | -                                    | -                      | -                         | -   |
| Miscellaneous Other Expenses   | 8,997.99                           | 1,994.08               | 17,642.90                 | 7,003.91  | 122,906.07                           | 139,437.36             | 188,427.29                | (16,531.29)                                     |
| Depr. & Amort. Expense         | 71,217.29                          | 75,198.64              | 65,312.08                 | (3,981.35)                                      | 45,656.01                            | 60,511.36              | 48,378.42                 | (14,855.35)                                     |
| <b>Total Expenses</b>          | <b>1,029,538.47</b>                | <b>1,045,701.48</b>    | <b>1,019,409.78</b>       | <b>(16,163.01)</b>                              | <b>889,961.61</b>                    | <b>1,041,345.32</b>    | <b>947,537.20</b>         | <b>(151,383.71)</b>                             |
| <b>CHANGE IN NET ASSETS</b>    | <b>79,016.97</b>                   | <b>18,182.52</b>       | <b>(27,031.51)</b>        | <b>60,834.45</b>                                | <b>(380,361.41)</b>                  | <b>(471,853.32)</b>    | <b>222,253.93</b>         | <b>91,491.91</b>                                |

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of August 31, 2023

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