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

			Year-to-Date
			Increase (Decrease)
	December 31, 2023	Last Year	Between Years
SSETS	December 31, 2023	Last i tai	DELMEELL LEGIS
	781,081.92	1,460,421.15	(679,339.23)
ash and Cash Equivalents restments	5,972,725.58	4,798,700.76	(679,339.23)
her Current Assets	5,972,725.56 1,423,434.29	4,796,700.76 974,618.51	448,815.78
ghts of Use Assets	1,423,434.29	974,016.51	66,643.96
<u>~</u>	4.384.622.58	4,561,722.99	(177,100.41)
t Property, Equip. Financing			· · · · · · · · · · · · · · · · · · ·
otal Assets	12,628,508.33	11,795,463.41	833,044.92
BILITIES AND NET ASSETS			
rrent Maturities of Notes	131,090.82	178.046.25	(46,955.43)
counts Payable	269,214.43	108,542.24	160,672.19
counts Payable - Electrolux	0.00	0.00	0.00
er Accrued Expenditures	539,799.41	525.460.67	14,338.74
ng Term Rights of Use Liability	39,720.94	0.00	39,720.94
tes Payable, Net of Current	225,119.72	365,076.40	(139,956.68)
al Liabilities	1,204,945.32	1,177,125.56	27,819.76
ASSETS		•	•
esignated Funds	6,003,977.00	5,696,568.00	307,409.00
restricted Fund Balance	2,867,017.93	3,437,423.92	(570,405.99)
rent Year Income	805,225.16	85,258.39	719,966.77
stricted Assets	1,747,342.92	1,399,087.54	348,255.38
otal Net Assets	11,423,563.01	10,618,337.85	805,225.16
Liabilities & Net Assets	12,628,508.33	11,795,463.41	833,044.92

Statement of Financial Activity - Income Statement											
				Year-to-Date							
	Year-to-Date	Year-to-Date	Last Year	Budget Variance							
	Actual	Budget	At This Time	Over (Under)							
REVENUE & SUPPORT		J		, ,							
Program Service Income	6,684,796.08	6,073,250.00	5,240,891.56	611,546.08							
Vocational (Business) Income	1,677,837.50	1,577,713.00	1,491,670.87	100,124.50							
Contributions	1,095,657.73	706,000.00	1,847,593.59	389,657.73							
Investment Income	206,889.69	0.00	(142,103.56)	206,889.69							
Miscellaneous Income	2,049.65	10,000.00	16,062.18	(7,950.35							
Total Income	9,667,230.65	8,366,963.00	8,454,114.64	1,300,267.65							
EXPENDITURES											
Cost of Goods Sold	0.00	0.00	0.00	0.00							
Staff Wages & Related Costs	6,014,010.67	6,570,559.92	5,595,434.37	(556,549.25							
Client Wages & Related Costs	692,715.24	731,646.00	692,385.66	(38,930.76							
Program & Office Supplies	92,490.21	76,207.56	68,127.92	16,282.65							
Building & Equipment Costs	495,896.89	495,029.28	426,283.98	867.61							
Advertising & Public Relations	553,633.92	80,946.12	43,168.56	472,687.80							
Transportation Costs	437,620.16	469,972.44	466,468.18	(32,352.28							
Miscellaneous Other Expenses	215,208.65	247,736.16	695,437.58	(32,527.51							
Depreciation Expense	360,429.75	425,469.12	381,550.00	(65,039.37							
Total Expenses	8,862,005.49	9,097,566.60	8,368,856.25	(235,561.11							
CHANGE IN NET ASSETS	805,225.16	(730,603.60)	85,258.39	1,535,828.76							

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

•			
	Month Ended To-Date		Prior Year
	12/31/2023	12/31/2023	12/31/2022
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 99,466	\$ 805,225	\$ 85,258
Depreciation & Amortization	23,669	321,889	343,009
Net Unrealized (Gain) Loss on Investments	(49,082)	(136,179)	173,605
In-Kind Donations - Effecting Balance Sheet Only	(10,091)	(10,091)	-
Realized (Gain) Loss on Sale of Investments	-	24,287	8,476
(Gain) Loss on Sale of Property and Equipment	-	(168)	(3,275)
Property Taxes Paid with Financing	-	-	-
(Increase) Decrease in			
Accounts Receivable Program	22,003	(89,813)	(17,288)
Accounts Receivable Vocational, Net	4,040	(34,285)	14,987
Accounts Receivable Electrolux	-	(01,200)	- 1,001
Other Receivables	98	(16,862)	838,957
Inventory	(111)	2,100	3,231
Prepaid Expenses	(112,062)	(267,000)	(166,081)
Rights of Use Assets	34,186	37,272	(103,913)
Increase (Decrease) in	- ,	- ,	(
Accounts Payable	142,596	160,672	(13,474)
Accrued Expenses (Unearned Revenue)	142,550	100,072	(886,139)
Salaries and Related Benefits Payable (Including Accrued Vacation)	(21,312)	(18,504)	34,021
Rights of Use Current & Long Term	(21,012)	(3,086)	103,913
g G			·
Net Cash Provided (Used) by Operating Activities	133,401	775,459	415,290
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(135,563)	(219,344)	(110,705)
Proceeds from Disposal of Property and Equipment	(133,303)	(219,344)	3,650
Change in Construction in Process Costs	(41,950)	(30,462)	(11,488)
Balance of Change in Construction In Process - Escrow Account	(41,550)	(50,462)	(11,400)
Balance of Change in Construction Payable	_	_	_
Change in Accrued Investment Interest	_	(5,259)	(4,099)
Reinvestments in Bremer Money Markets	(5,865)	(52,146)	(9,973)
Reinvestments in Investment Money Market	(2,882)	(46,128)	(37,233)
Reinvestments in Investment CD's	-	(3,342)	(= , ==,
Reinvestments in Endowment	(3,113)	(9,529)	(4,519)
Proceeds from Sale of Investments	-	1,479,012	591,864
Purchase of Investments	-	(1,860,998)	(444,460)
Purchase of Investments - Reinvested Dividends	-	-	<u>-</u>
Change in Investment Money Market - Transfer (from)/to Operating	-	(1,000,000)	-
Change in Investment Money Market - For Sales Proceeds	-	(1,479,012)	(591,864)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	5,259	4,099
Change in Investment Money Market - For Purchase of Investments	-	1,860,998	444,460
Change in Investments - For Investment Fee	1,423	16,913	11,747
Net Cash Provided (Used) by Investing Activities	(187,950)	(1,343,533)	(158,520)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(11,242)	(87,471)	346,384
Vehicle Lease Payable	(23,793)	(23,793)	(16,983)
Net Cash Provided (Used) by Financing Activities	(35,035)	(111,265)	329,401
Net Increase (Decrease) in Cash and Cash Equivalents	(89,584)	(679,338)	586,171
		, ,	
Cash and Cash Equivalents - Beginning of Period	870,665	1,460,420	874,248
Cash and Cash Equivalents - End of Period	\$ 781,081	\$ 781,082	\$ 1,460,419

Additional Explanation:	
*See narrative report for year's activity.	

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

	South Program				Γ	North Program				
•				Year-to-Date					Year-to-Date	
	Year-to Date	Year-to-Date	Last Year	Budget Variance		Year-to Date	Year-to-Date	Last Year	Budget Variance	
	Actual	Budget	at This Time	Over (Under)		Actual	Budget	at This Time	Over (Under)	
REVENUE & SUPPORT										
Program Service Income	3,508,062.58	2,706,169.00	2,519,269.55	801,893.58	_	772,474.72	1,020,483.00	729,995.26	(248,008.28)	
Total Income	3,508,062.58	2,706,169.00	2,519,269.55	801,893.58		772,474.72	1,020,483.00	729,995.26	(248,008.28)	
EXPENDITURES										
Cost of Goods Sold	-	-	-	-		-	-	-	-	
Staff Wages & Related Costs	2,336,593.58	2,696,301.92	2,102,540.60	(359,708.34)		837,026.06	763,077.04	795,510.54	73,949.02	
Client Wages & Related Costs	35,813.36	33,997.00	32,581.26	1,816.36		500.28	309.00	296.31	191.28	
Program & Office Supplies	27,098.39	20,865.96	13,806.90	6,232.43		4,055.89	5,000.04	4,045.49	(944.15)	
Building & Equipment Costs	119,751.53	112,342.32	104,601.95	7,409.21		36,855.67	32,343.12	33,511.65	4,512.55	
Advertising & Public Relations	3,169.69	12,551.04	5,336.48	(9,381.35)		951.65	4,742.04	1,868.01	(3,790.39)	
Transportation Costs	258,666.04	225,256.08	280,360.01	33,409.96		83,510.68	79,479.00	86,575.20	4,031.68	
Miscellaneous Other Expenses	6,422.80	14,766.96	7,572.02	(8,344.16)		2,495.80	5,805.96	2,284.19	(3,310.16)	
Depr. & Amort. Expense	102,748.56	122,135.04	113,272.49	(19,386.48)	_	32,951.13	35,981.04	34,037.67	(3,029.91)	
Total Expenses	2,890,263.95	3,238,216.32	2,660,071.71	(347,952.37)		998,347.16	926,737.24	958,129.06	71,609.92	
CHANGE IN NET ASSETS	617,798.63	(532,047.32)	(140,802.16)	1,149,845.95	-	(225,872.44)	93,745.76	(228,133.80)	(319,618.20)	

		Seniors Pro	ogram			1st Ave Prog	ram	
	Year-to Date Actual	Year-to-Date Budget	Last Year This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	475,219.49	482,789.00	374,650.38	(7,569.51)	517,603.54	520,830.00	382,699.49	(3,226.46)
Total Income	475,219.49	482,789.00	374,650.38	(7,569.51)	517,603.54	520,830.00	382,699.49	(3,226.46)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-		-
Staff Wages & Related Costs	322,346.19	446,176.00	272,719.78	(123,829.81)	370,049.55	346,956.04	305,287.17	23,093.51
Client Wages & Related Costs		-	-	-	2,214.45	2,040.00	1,950.16	174.45
Program & Office Supplies	5,790.89	6,300.00	4,826.83	(509.11)	4,031.99	8,499.96	9,346.70	(4,467.97)
Building & Equipment Costs	8,082.72	11,621.64	7,554.37	(3,538.92)	36,772.27	66,713.64	30,310.29	(29,941.37)
Advertising & Public Relations	477.29	2,049.00	551.89	(1,571.71)	308.26	2,283.96	-	(1,975.70)
Transportation Costs	29,188.45	33,515.04	30,272.97	(4,326.59)	10,670.14	35,590.08	10,701.01	(24,919.94)
Miscellaneous Other Expenses	1,496.21	3,310.92	1,124.40	(1,814.71)	1,256.12	3,489.00	-	(2,232.88)
Depr. & Amort. Expense	12,019.32	13,691.04	13,055.03	(1,671.72)	6,536.25	7,895.04	6,709.59	(1,358.79)
Total Expenses	379,401.07	516,663.64	330,105.27	(137,262.57)	431,839.03	473,467.72	364,304.92	(41,628.69)
CHANGE IN NET ASSETS	95,818.42	(33,874.64)	44,545.11	129,693.06	85,764.51	47,362.28	18,394.57	38,402.23

Summarized Statement of Programs and Vocational (Business) Activities

As of December 31, 2023

			As of Dece	mber 31, 2023					
		Sauk Centre DT	&H Program		Sauk Centre EE Program				
	Year-to Date	Year-to-Date	Last Year	Year-to-Date Budget Variance	Year-to Date	Year-to-Date	Last Year	Year-to-Date Budget Variance	
DEVENUE A QUIDDORT	Actual	Budget	at This Time	Over (Under)	Actual	Budget	at This Time	Over (Under)	
REVENUE & SUPPORT	4 004 557 00	4 440 704 00	4.050.400.04	444.700.00	440.077.70	402 400 00	470 000 57	(70.040.04)	
Program Service Income Total Income	1,291,557.99 1,291,557.99	1,149,791.00 1,149,791.00	1,056,180.31 1,056,180.31	141,766.99 141,766.99	119,877.76 119,877.76	193,188.00 193,188.00	178,096.57 178,096.57	(73,310.24) (73,310.24)	
EXPENDITURES									
Cost of Goods Sold	-	-	-	-	-	-	-	0.00	
Staff Wages & Related Costs	516,886.54	416,616.00	462,635.60	100,270.54	112,631.03	234,824.00	113,923.91	(122,192.97)	
Client Wages & Related Costs	4,842.21	8,313.00	7,620.50	(3,470.79)	22.10	46.00	48.80	(23.90)	
Program & Office Supplies	4,627.17	3,000.00	5,002.28	1,627.17	1,692.38	1,500.00	1,829.58	192.38	
Building & Equipment Costs	18,578.66	25,710.60	15,942.76	(7,131.94)	6,581.94	7,150.56	5,978.34	(568.62)	
Advertising & Public Relations	469.84	4,530.00	685.06	(4,060.16)	264.19	819.96	382.72	(555.77)	
Transportation Costs	37,471.06	64,622.16	36,094.41	(27,151.10)	-	8,917.08	0.00	(8,917.08)	
Miscellaneous Other Expenses	2,845.29	6,734.04	1,333.53	(3,888.75)	475.17	1,482.12	717.93	(1,006.95)	
Depr. , ROU, & Amort. Expense	29,441.35	31,814.04	30,300.20	(2,372.69)	9,768.97	10,387.92	10,134.43	(618.95)	
Total Expenses	615,162.12	561,339.84	559,614.34	53,822.28	131,435.78	265,127.64	133,015.71	(133,691.86)	
CHANGE IN NET ASSETS	676,395.87	588,451.16	496,565.97	87,944.71	(11,558.02)	(71,939.64)	45,080.86	60,381.62	
ŗ									
l						Total Program I	ncome	Year-to-Date	
					Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Budget Variance Over (Under)	
REVENUE & SUPPORT									
Program Service Income Total Income					6,684,796.08	6,073,250.00	5,240,891.56	611,546.08	
EXPENDITURES					6,684,796.08	6,073,250.00	5,240,891.56	611,546.08	
Cost of Goods Sold					0.00	0.00	0.00	0.00	
Staff Wages & Related Costs					4,495,532.95	4,903,951.00	4,052,617.60	(408,418.05)	
Client Wages & Related Costs					43,392.40	44,705.00	42,497.03	(1,312.60)	
Program & Office Supplies					47,296.71	45,165.96	38,857.78	2,130.75	
Building & Equipment Costs					226,622.79	255,881.88	197,899.36	(29,259.09)	
Advertising & Public Relations					5,640.92	26,976.00	8,824.16	(21,335.08)	
Transportation Costs					419,506.37	447,379.44	444,003.60	(27,873.07)	
Miscellaneous Other Expenses					14,991.39	35,589.00	13,032.07	(20,597.61)	
Depr. & Amort. Expense					193,465.58	221,904.12	207,509.41	(28,438.54)	
Total Expenses					5,446,449.11	5,981,552.40	5,005,241.01	(535,103.29)	
CHANGE IN NET ASSETS					1,238,346.97	91,697.60	235,650.55	1,146,649.37	
l		Communit	y Crews	Year-to-Date		Productio	n	Year-to-Date	
	Year-to Date	Year-to-Date	Last Year	Budget Variance	Year-to Date	Year-to-Date	Last Year	Budget Variance	
REVENUE & SUPPORT	Actual	Budget	at This Time	Over (Under)	Actual	Budget	at This Time	Over (Under)	
Vocational (Business) Income	479,619.93	457,694.00	410,203.12	21,925.93	338,187.14	322,339.00	313,410.15	15 040 44	
Total Income	479,619.93	457,694.00	410,203.12	21,925.93	338,187.14	322,339.00	313,410.15	15,848.14 15,848.14	
	479,019.93	437,054.00	410,203.12	21,923.93	330,107.14	322,339.00	313,410.13	13,040.14	
EXPENDITURES									
Cost of Goods Sold	-	-	-	-	-	404.00:	-	-	
Staff Wages & Related Costs	39,376.31	52,595.96	49,340.19	(13,219.65)	113,119.39	121,204.96	104,807.24	(8,085.57)	
Client Wages & Related Costs	308,382.46	322,890.00	310,247.64	(14,507.54)	190,558.93	203,931.00	187,762.54	(13,372.07)	
Program & Office Supplies	4,555.09	4,541.64	5,160.95	13.45	4,317.06	4,500.00	4,832.23	(182.94)	
Building & Equipment Costs	6,812.51	9,667.80	5,896.35	(2,855.29)	78,554.91	74,868.84	65,015.28	3,686.07	
Advertising & Public Relations	79.95	9.96	226.77	69.99	437.60	420.00	449.92	17.60	
Transportation Costs	-	0.45	-	-	15,428.97	16,361.04	16,184.77	(932.07)	
Miscellaneous Other Expenses	410.95	315.00	397.90	95.95	286.71	238.08	283.31	48.63	
Depr. & Amort. Expense	250 048 65	789.84	896.69	(789.84)	54,245.38	53,867.04	51,658.54	378.34	
Total Expenses	359,617.27	390,810.20	372,166.49	(31,192.93)	456,948.95	475,390.96	430,993.83	(18,442.01)	

38,036.63

53,118.86

(118,761.81)

(153,051.96)

(117,583.68)

34,290.15

66,883.80

120,002.66

CHANGE IN NET ASSETS

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

[ThriftWorks!					DocuShred				
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	_	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	
REVENUE & SUPPORT				(,					(,	
Program Service Income	-	-	-	-		-	-	-	-	
Vocational (Business) Income	486,320.31	471,291.00	447,237.67	15,029.31		373,710.12	326,389.00	320,819.93	47,321.12	
Contributions	490,061.33	-	435,143.73	490,061.33	_	-	-	-		
Total Income	976,381.64	471,291.00	882,381.40	505,090.64		373,710.12	326,389.00	320,819.93	47,321.12	
EXPENDITURES										
Cost of Goods Sold	-	-	-	-		-	-	-	-	
Staff Wages & Related Costs	335,441.46	303,412.96	325,830.84	32,028.50		49,382.21	40,710.04	55,652.84	8,672.17	
Client Wages & Related Costs	48,549.31	60,066.00	57,389.39	(11,516.69)		101,060.68	99,784.00	94,220.49	1,276.68	
Program & Office Supplies	3,510.10	3,999.96	4,385.61	(489.86)		20,826.61	3,000.00	2,683.73	17,826.61	
Building & Equipment Costs	65,463.34	65,185.80	63,921.35	277.54		29,972.86	31,103.64	27,466.71	(1,130.78)	
Advertising & Public Relations	487,821.51	9,920.04	4,502.05	477,901.47		5,874.99	7,970.04	4,150.78	(2,095.05)	
Transportation Costs	-			-		2,684.82	6,231.96	6,279.81	(3,547.14)	
Miscellaneous Other Expenses	11,556.32	348.00	455,867.41	11,208.32		2,159.97	2,090.04	4,258.16	69.93	
Depr. & Amort. Expense	37,674.84	40,709.04	31,448.35	(3,034.20)	_	15,148.83	17,432.04	17,432.41	(2,283.21)	
Total Expenses	990,016.88	483,641.80	943,345.00	506,375.08		227,110.97	208,321.76	212,144.93	18,789.21	
CHANGE IN NET ASSETS	(13,635.24)	(12,350.80)	(60,963.60)	(1,284.44)	-	146,599.15	118,067.24	108,675.00	28,531.91	

		Total Vocational (B	usiness) Income		Administrative Expense & Fundraising				
•				Year-to-Date				Year-to-Date	
	Year-to Date	Year-to-Date	Last Year	Budget Variance	Year-to Date	Year-to-Date	Last Year	Budget Variance	
	Actual	Budget	at This Time	Over (Under)	Actual	Budget	at This Time	Over (Under)	
REVENUE & SUPPORT									
Program Service Income	-	-	-	-	-	-	-	-	
Vocational (Business) Income	1,677,837.50	1,577,713.00	1,491,670.87	100,124.50	-	-	-	-	
Contributions	490,061.33	-	435,143.73	490,061.33	605,596.40	706,000.00	1,412,449.86	(100,403.60)	
Investment Income	-	-	-	-	206,889.69		(142,103.56)	206,889.69	
Miscellaneous Income	-	-	-	-	2,049.65	10,000.00	16,062.18	(7,950.35)	
Total Income	2,167,898.83	1,577,713.00	1,926,814.60	590,185.83	814,535.74	716,000.00	1,286,408.48	98,535.74	
EXPENDITURES									
Cost of Goods Sold	0.00	0.00	0.00	0.00				-	
Staff Wages & Related Costs	537,319.37	517,923.92	535,631.11	19,395.45	981,158.35	1,148,685.00	1,007,185.66	(167,526.65)	
Client Wages & Related Costs	648,551.38	686,671.00	649,620.06	(38,119.62)	771.46	270.00	268.57	501.46	
Program & Office Supplies	33,208.86	16,041.60	17,062.52	17,167.26	11,984.64	15,000.00	12,207.62	(3,015.36)	
Building & Equipment Costs	180,803.62	180,826.08	162,299.69	(22.46)	88,470.48	58,321.32	66,084.93	30,149.16	
Advertising & Public Relations	494,214.05	18,320.04	9,329.52	475,894.01	53,778.95	35,650.08	25,014.88	18,128.87	
Transportation Costs	18,113.79	22,593.00	22,464.58	(4,479.21)	-		-	-	
Miscellaneous Other Expenses	14,413.95	2,991.12	460,806.78	11,422.83	185,803.31	209,156.04	221,598.73	(23,352.73)	
Depr. & Amort. Expense	107,069.05	112,797.96	101,435.99	(5,728.91)	59,895.12	90,767.04	72,604.60	(30,871.92)	
Total Expenses	2,033,694.07	1,558,164.72	1,958,650.25	475,529.35	1,381,862.31	1,557,849.48	1,404,964.99	(175,987.17)	
CHANGE IN NET ASSETS	134,204.76	19,548.28	(31,835.65)	114,656.48	(567,326.57)	(841,849.48)	(118,556.51)	274,522.91	

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

		Total Activity Year-to-Date				
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)		
JE & SUPPORT						
gram Service Income	6,684,796.08	6,073,250.00	5,240,891.56	611,546.08		
(Business) Income	1,677,837.50	1,577,713.00	1,491,670.87	100,124.50		
	1,095,657.73	706,000.00	1,847,593.59	389,657.73		
	206,889.69		(142,103.56)	206,889.69		
	2,049.65	10,000.00	16,062.18	(7,950.35)		
	9,667,230.65	8,366,963.00	8,454,114.64	1,300,267.65		
S						
I	0.00	0.00	0.00	0.00		
	6,014,010.67	6,570,559.92	5,595,434.37	(556,549.25)		
	692,715.24	731,646.00	692,385.66	(38,930.76)		
	92,490.21	76,207.56	68,127.92	16,282.65		
	495,896.89	495,029.28	426,283.98	867.61		
	553,633.92	80,946.12	43,168.56	472,687.80		
	437,620.16	469,972.44	466,468.18	(32,352.28)		
	215,208.65	247,736.16	695,437.58	(32,527.51)		
	360,429.75	425,469.12	381,550.00	(65,039.37)		
	8,862,005.49	9,097,566.60	8,368,856.25	(235,561.11)		
	805,225.16	(730,603.60)	85,258.39	1,535,828.76		