

## WACOSA

### Summarized Statement of Financial Position and Financial Activities As of June 30, 2024

#### Statements of Financial Position - Balance Sheet

	June 30, 2024	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	690,642.24	1,441,288.21	(750,645.97)
Investments	6,822,382.58	4,864,594.02	1,957,788.56
Other Current Assets	1,754,122.38	1,277,774.72	476,347.66
Rights of Use Assets	66,643.96	103,284.80	(36,640.84)
Net Property, Equip. Financing	4,409,776.21	4,335,715.48	74,060.73
<b>Total Assets</b>	<b>13,743,567.37</b>	<b>12,022,657.23</b>	<b>1,720,910.14</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	114,104.96	164,462.29	(50,357.33)
Accounts Payable	133,371.46	87,379.48	45,991.98
Other Accrued Expenditures	568,640.87	597,408.60	(28,767.73)
Long Term Rights of Use Liability	39,720.94	0.00	39,720.94
Notes Payable, Net of Current	215,906.75	257,195.08	(41,288.33)
<b>Total Liabilities</b>	<b>1,071,744.98</b>	<b>1,106,445.45</b>	<b>(34,700.47)</b>
<b>NET ASSETS</b>			
Designated Funds	6,003,977.00	5,696,568.00	307,409.00
Unrestricted Fund Balance	3,192,627.26	3,300,798.03	(108,170.77)
Current Year Income	1,265,066.83	297,873.93	967,192.90
Restricted Assets	2,210,151.30	1,620,971.82	589,179.48
<b>Total Net Assets</b>	<b>12,671,822.39</b>	<b>10,916,211.78</b>	<b>1,755,610.61</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>13,743,567.37</b>	<b>12,022,657.23</b>	<b>1,720,910.14</b>

#### Statement of Financial Activity - Income Statement

	Year-to-Date Actual	Year-to-Date Budget	Last Year At This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,808,628.60	3,796,480.00	3,119,545.42	12,148.60
Vocational (Business) Income	899,961.13	878,166.00	806,636.29	21,795.13
Contributions	704,870.27	568,251.00	351,669.27	136,619.27
Investment Income	125,599.07	35,060.00	81,298.68	90,539.07
Miscellaneous Income	(281.90)	0.00	934.26	(281.90)
<b>Total Income</b>	<b>5,538,777.17</b>	<b>5,277,957.00</b>	<b>4,360,083.92</b>	<b>260,820.17</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00		0.00	0.00
Staff Wages & Related Costs	3,012,011.22	3,395,481.75	2,868,639.12	(383,470.53)
Client Wages & Related Costs	373,441.17	371,756.00	357,382.04	1,685.17
Program & Office Supplies	37,057.11	47,940.34	45,930.86	(10,883.23)
Building & Equipment Costs	238,145.00	289,168.47	242,171.31	(51,023.47)
Advertising & Public Relations	19,835.76	29,018.18	23,893.17	(9,182.42)
Transportation Costs	238,698.85	229,374.32	221,923.69	9,324.53
Miscellaneous Other Expenses	170,073.85	156,633.33	109,949.73	13,440.52
Depreciation Expense	184,447.38	210,612.40	192,320.07	(26,165.02)
<b>Total Expenses</b>	<b>4,273,710.34</b>	<b>4,729,984.79</b>	<b>4,062,209.99</b>	<b>(456,274.45)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,265,066.83</b>	<b>547,972.21</b>	<b>297,873.93</b>	<b>717,094.62</b>

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

	Month Ended 6/30/2024	Current Year To-Date 6/30/2024	Prior Year 12/31/2023
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ 135,434	\$ 1,265,067	\$ 788,418
Depreciation & Amortization	28,663	165,177	321,889
Net Unrealized (Gain) Loss on Investments	(15,634)	(23,143)	(136,179)
In-Kind Donations - Effecting Balance Sheet Only	-	-	(10,091)
Realized (Gain) Loss on Sale of Investments	1,802	(8,441)	24,287
(Gain) Loss on Sale of Property and Equipment	-	(500)	(168)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	56,769	(53,493)	(89,813)
Accounts Receivable Vocational, Net	(2,036)	(21,307)	(34,285)
Accounts Receivable Electrolux	-	-	-
Other Receivables	(814)	(58)	(16,862)
Inventory	865	(359)	2,100
Prepaid Expenses	6,315	(229,634)	(267,000)
Rights of Use Assets	-	-	37,272
Increase (Decrease) in			
Accounts Payable	(18,475)	(160,167)	160,672
Accrued Expenses (Unearned Revenue)	-	-	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	(14,107)	53,166	(1,696)
Rights of Use Current & Long Term	-	-	(3,086)
Net Cash Provided (Used) by Operating Activities	<u>178,783</u>	<u>986,307</u>	<u>775,459</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(6,643)	(190,331)	(219,344)
Proceeds from Disposal of Property and Equipment	-	500	505
Change in Construction in Process Costs	-	-	(30,462)
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	(1,612)	(1,495)	(5,259)
Reinvestments in Bremer Money Markets	(6,061)	(35,032)	(52,146)
Reinvestments in Investment Money Market	(3,190)	(29,690)	(46,128)
Reinvestments in Investment CD's	(21,810)	(28,941)	(3,342)
Reinvestments in Endowment	(5,260)	(8,894)	(9,529)
Proceeds from Sale of Investments	-	448,519	1,479,012
Purchase of Investments	-	(356,053)	(1,860,998)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	(750,000)	(750,000)	(1,000,000)
Change in Investment Money Market - For Sales Proceeds	-	(448,519)	(1,479,012)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	1,612	1,495	5,259
Change in Investment Money Market - For Purchase of Investments	-	356,053	1,860,998
Change in Investments - For Investment Fee	1,447	8,648	16,913
Net Cash Provided (Used) by Investing Activities	<u>(791,516)</u>	<u>(1,033,740)</u>	<u>(1,343,533)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(7,214)	(43,006)	(87,471)
Vehicle Lease Payable	-	-	(23,793)
Net Cash Provided (Used) by Financing Activities	<u>(7,214)</u>	<u>(43,006)</u>	<u>(111,265)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(619,947)</u>	<u>(90,440)</u>	<u>(679,338)</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,310,587</u>	<u>781,081</u>	<u>1,460,420</u>
Cash and Cash Equivalents - End of Period	<u>\$ 690,640</u>	<u>\$ 690,641</u>	<u>\$ 781,082</u>

**Additional Explanation:**

\*See narrative report for year's activity.

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2024

	South Program				North Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	1,976,634.98	2,017,308.00	1,667,049.51	(40,673.02)	433,916.86	444,166.00	348,623.29	(10,249.14)
<b>Total Income</b>	<b>1,976,634.98</b>	<b>2,017,308.00</b>	<b>1,667,049.51</b>	<b>(40,673.02)</b>	<b>433,916.86</b>	<b>444,166.00</b>	<b>348,623.29</b>	<b>(10,249.14)</b>
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,173,108.63	1,432,863.18	1,123,371.44	(259,754.55)	415,202.70	418,017.26	399,835.10	(2,814.56)
Client Wages & Related Costs	18,771.79	19,053.00	18,251.39	(281.21)	313.89	270.00	229.09	43.89
Program & Office Supplies	4,469.42	18,899.70	18,083.08	(14,430.28)	1,529.67	1,812.52	1,734.20	(282.85)
Building & Equipment Costs	58,269.85	69,809.39	60,115.61	(11,539.54)	17,644.69	22,351.31	18,678.08	(4,706.62)
Advertising & Public Relations	1,579.65	2,794.88	1,770.91	(1,215.23)	448.56	875.02	554.44	(426.46)
Transportation Costs	147,781.32	136,377.90	131,788.20	11,403.42	47,699.76	44,034.86	42,553.48	3,664.90
Miscellaneous Other Expenses	301.42	410.12	334.12	(108.70)	117.60	147.63	120.28	(30.03)
Depr. & Amort. Expense	58,448.55	71,281.50	55,548.75	(12,832.95)	19,186.05	21,156.00	17,396.07	(1,969.95)
<b>Total Expenses</b>	<b>1,462,730.63</b>	<b>1,751,489.67</b>	<b>1,409,263.50</b>	<b>(288,759.04)</b>	<b>502,142.92</b>	<b>508,664.60</b>	<b>481,100.74</b>	<b>(6,521.68)</b>
<b>CHANGE IN NET ASSETS</b>	<b>513,904.35</b>	<b>265,818.33</b>	<b>257,786.01</b>	<b>248,086.02</b>	<b>(68,226.06)</b>	<b>(64,498.60)</b>	<b>(132,477.45)</b>	<b>(3,727.46)</b>
	Seniors Program				1st Ave Program			
	Year-to Date Actual	Year-to-Date Budget	Last Year This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	274,540.66	276,297.00	211,479.91	(1,756.34)	323,847.94	303,900.00	229,061.14	19,947.94
<b>Total Income</b>	<b>274,540.66</b>	<b>276,297.00</b>	<b>211,479.91</b>	<b>(1,756.34)</b>	<b>323,847.94</b>	<b>303,900.00</b>	<b>229,061.14</b>	<b>19,947.94</b>
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	176,084.41	205,122.32	142,938.21	(29,037.91)	200,172.17	193,045.08	170,587.76	7,127.09
Client Wages & Related Costs	-	-	-	-	1,350.10	1,176.00	1,102.98	174.10
Program & Office Supplies	2,692.98	3,324.04	3,180.41	(631.06)	1,527.96	1,817.45	1,738.92	(289.49)
Building & Equipment Costs	3,384.34	4,934.53	3,981.48	(1,550.19)	14,479.52	26,239.55	20,638.10	(11,760.03)
Advertising & Public Relations	262.18	386.86	245.12	(124.68)	203.78	201.70	127.80	2.08
Transportation Costs	16,643.55	15,385.28	14,867.28	1,258.27	6,278.70	5,657.15	5,801.00	621.55
Miscellaneous Other Expenses	215.04	271.70	206.97	(56.66)	60.06	52.65	42.90	7.41
Depr. & Amort. Expense	6,967.63	8,290.50	6,455.56	(1,322.87)	4,669.30	5,986.02	3,513.49	(1,316.72)
<b>Total Expenses</b>	<b>206,250.13</b>	<b>237,715.23</b>	<b>171,875.03</b>	<b>(31,465.10)</b>	<b>228,741.59</b>	<b>234,175.60</b>	<b>203,552.95</b>	<b>(5,434.01)</b>
<b>CHANGE IN NET ASSETS</b>	<b>68,290.53</b>	<b>38,581.77</b>	<b>39,604.88</b>	<b>29,708.76</b>	<b>95,106.35</b>	<b>69,724.40</b>	<b>25,508.19</b>	<b>25,381.95</b>



**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of June 30, 2024

	Community Crews				Production			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Vocational (Business) Income	254,915.62	236,222.00	245,851.53	18,693.62	188,778.16	177,406.00	164,532.64	11,372.16
<b>Total Income</b>	<b>254,915.62</b>	<b>236,222.00</b>	<b>245,851.53</b>	<b>18,693.62</b>	<b>188,778.16</b>	<b>177,406.00</b>	<b>164,532.64</b>	<b>11,372.16</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	3,178.42		16,776.38	3,178.42	43,319.03	61,460.66	57,232.47	(18,141.63)
Client Wages & Related Costs	158,441.01	163,540.00	162,570.88	(5,098.99)	107,776.66	105,076.00	95,079.35	2,700.66
Program & Office Supplies	2,252.16	2,160.56	2,129.13	91.60	1,962.63	3,022.32	2,891.73	(1,059.69)
Building & Equipment Costs	4,729.78	3,627.24	3,025.46	1,102.54	37,106.96	50,842.74	40,999.41	(13,735.78)
Advertising & Public Relations	30.94	82.93	52.55	(51.99)	68.84	171.95	108.95	(103.11)
Transportation Costs			-	-	7,270.27	7,718.70	7,500.21	(448.43)
Miscellaneous Other Expenses		128.57	104.74	(128.57)	35.32	87.24	71.07	(51.92)
Depr. & Amort. Expense			-	-	27,174.71	27,628.20	26,987.15	(453.49)
<b>Total Expenses</b>	<b>168,632.31</b>	<b>169,539.30</b>	<b>184,659.14</b>	<b>(906.99)</b>	<b>224,714.42</b>	<b>256,007.81</b>	<b>230,870.34</b>	<b>(31,293.39)</b>
<b>CHANGE IN NET ASSETS</b>	<b>86,283.31</b>	<b>66,682.70</b>	<b>61,192.39</b>	<b>19,600.61</b>	<b>(35,936.26)</b>	<b>(78,601.81)</b>	<b>(66,337.70)</b>	<b>42,665.55</b>
	ThriftWorks!				DocuShred			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	257,112.66	251,444.00	221,418.06	5,668.66	199,154.69	213,094.00	174,834.06	(13,939.31)
Contributions				-				-
<b>Total Income</b>	<b>257,112.66</b>	<b>251,444.00</b>	<b>221,418.06</b>	<b>5,668.66</b>	<b>199,154.69</b>	<b>213,094.00</b>	<b>174,834.06</b>	<b>(13,939.31)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	165,843.61	132,997.42	162,357.42	32,846.19	21,903.73	21,109.05	22,114.87	794.68
Client Wages & Related Costs	27,625.73	25,670.00	24,869.51	1,955.73	54,851.67	54,008.00	52,488.38	843.67
Program & Office Supplies	1,699.51	1,493.48	1,428.97	206.03	6,740.21	4,257.99	4,074.01	2,482.22
Building & Equipment Costs	28,417.93	41,459.93	34,797.27	(13,042.00)	15,381.71	19,622.01	16,128.34	(4,240.30)
Advertising & Public Relations	2,413.64	3,608.37	2,491.67	(1,194.73)	788.30	2,210.67	1,532.91	(1,422.37)
Transportation Costs			-	-	1,810.36	1,200.21	1,139.77	610.15
Miscellaneous Other Expenses	5,639.77	4,697.83	5,032.59	941.94	3,192.00	1,401.25	1,141.58	1,790.75
Depr. & Amort. Expense	18,172.26	18,843.60	18,786.28	(671.34)	7,732.40	7,758.00	7,502.49	(25.60)
<b>Total Expenses</b>	<b>249,812.45</b>	<b>228,770.63</b>	<b>249,763.71</b>	<b>21,041.82</b>	<b>112,400.38</b>	<b>111,567.18</b>	<b>106,122.35</b>	<b>833.20</b>
<b>CHANGE IN NET ASSETS</b>	<b>7,300.21</b>	<b>22,673.37</b>	<b>(28,345.65)</b>	<b>(15,373.16)</b>	<b>86,754.31</b>	<b>101,526.82</b>	<b>68,711.71</b>	<b>(14,772.51)</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2024

	Total Vocational (Business) Income				Administrative Expense & Fundraising			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	899,961.13	878,166.00	806,636.29	21,795.13	-	-	-	-
Contributions	-	-	-	-	704,870.27	568,251.00	351,669.27	136,619.27
Investment Income	-	-	-	-	125,599.07	35,060.00	81,298.68	90,539.07
Miscellaneous Income	-	-	-	-	(281.90)	-	934.26	(281.90)
<b>Total Income</b>	<b>899,961.13</b>	<b>878,166.00</b>	<b>806,636.29</b>	<b>21,795.13</b>	<b>830,187.44</b>	<b>603,311.00</b>	<b>433,902.21</b>	<b>226,876.44</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	0.00	0.00	0.00	0.00			-	-
Staff Wages & Related Costs	234,244.79	215,567.13	258,481.14	18,677.66	494,815.21	586,018.12	473,158.57	(91,202.91)
Client Wages & Related Costs	348,695.07	348,294.00	335,008.12	401.07	679.02	372.00	203.80	307.02
Program & Office Supplies	12,654.51	10,934.35	10,523.84	1,720.16	5,119.40	6,550.80	6,267.75	(1,431.40)
Building & Equipment Costs	85,636.38	115,551.92	94,950.48	(29,915.54)	45,907.33	36,494.39	31,836.99	9,412.94
Advertising & Public Relations	3,301.72	6,073.92	4,186.08	(2,772.20)	13,657.81	18,060.95	16,613.09	(4,403.14)
Transportation Costs	9,080.63	8,918.91	8,639.98	161.72			-	-
Miscellaneous Other Expenses	8,867.09	6,314.89	6,349.98	2,552.20	160,302.87	149,192.03	102,701.37	11,110.84
Depr. & Amort. Expense	53,079.37	54,229.80	53,275.92	(1,150.43)	21,644.67	22,898.40	36,179.96	(1,253.73)
<b>Total Expenses</b>	<b>755,559.56</b>	<b>765,884.92</b>	<b>771,415.54</b>	<b>(10,325.36)</b>	<b>742,126.31</b>	<b>819,586.69</b>	<b>666,961.53</b>	<b>(77,460.38)</b>
<b>CHANGE IN NET ASSETS</b>	<b>144,401.57</b>	<b>112,281.08</b>	<b>35,220.75</b>	<b>32,120.49</b>	<b>88,061.13</b>	<b>(216,275.69)</b>	<b>(233,059.32)</b>	<b>304,336.82</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of June 30, 2024

	Total Activity Year-to-Date			
	Year-to Date Actual	Year-to-Date Budget	Last Year at This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	3,808,628.60	3,796,480.00	3,119,545.42	12,148.60
Vocational (Business) Income	899,961.13	878,166.00	806,636.29	21,795.13
Contributions	704,870.27	568,251.00	351,669.27	136,619.27
Investment Income	125,599.07	35,060.00	81,298.68	90,539.07
Miscellaneous Income	(281.90)	-	934.26	(281.90)
<b>Total Income</b>	<b>5,538,777.17</b>	<b>5,277,957.00</b>	<b>4,360,083.92</b>	<b>260,820.17</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,012,011.22	3,395,481.75	2,868,639.12	(383,470.53)
Client Wages & Related Costs	373,441.17	371,756.00	357,382.04	1,685.17
Program & Office Supplies	37,057.11	47,940.34	45,930.86	(10,883.23)
Building & Equipment Costs	238,145.00	289,168.47	242,171.31	(51,023.47)
Advertising & Public Relations	19,835.76	29,018.18	23,893.17	(9,182.42)
Transportation Costs	238,698.85	229,374.32	221,923.69	9,324.53
Miscellaneous Other Expenses	170,073.85	156,633.33	109,949.73	13,440.52
Depr. & Amort. Expense	184,447.38	210,612.40	192,320.07	(26,165.02)
<b>Total Expenses</b>	<b>4,273,710.34</b>	<b>4,729,984.79</b>	<b>4,062,209.99</b>	<b>(456,274.45)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,265,066.83</b>	<b>547,972.21</b>	<b>297,873.93</b>	<b>717,094.62</b>