

## WACOSA

### Summarized Statement of Financial Position and Financial Activities As of July 31, 2024

#### Statements of Financial Position - Balance Sheet

	July 31, 2024	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	762,714.98	1,457,236.74	(694,521.76)
Investments	6,861,061.84	4,877,547.19	1,983,514.65
Other Current Assets	1,794,317.17	1,314,338.39	479,978.78
Rights of Use Assets	66,643.96	102,057.08	(35,413.12)
Net Property, Equip. Financing	4,426,627.82	4,309,109.47	117,518.35
<b>Total Assets</b>	<b>13,911,365.77</b>	<b>12,060,288.87</b>	<b>1,851,076.90</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	114,104.96	163,554.13	(49,449.17)
Accounts Payable	95,260.58	101,900.36	(6,639.78)
Other Accrued Expenditures	611,736.33	533,618.63	78,117.70
Long Term Rights of Use Liability	39,720.94	63,512.27	(23,791.33)
Notes Payable, Net of Current	208,630.45	250,220.16	(41,589.71)
<b>Total Liabilities</b>	<b>1,069,453.26</b>	<b>1,112,805.55</b>	<b>(43,352.29)</b>
<b>NET ASSETS</b>			
Designated Funds	6,003,977.00	5,696,568.00	307,409.00
Unrestricted Fund Balance	3,177,527.26	3,293,315.78	(115,788.52)
Current Year Income	1,435,156.95	329,145.47	1,106,011.48
Restricted Assets	2,225,251.30	1,628,454.07	596,797.23
<b>Total Net Assets</b>	<b>12,841,912.51</b>	<b>10,947,483.32</b>	<b>1,894,429.19</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>13,911,365.77</b>	<b>12,060,288.87</b>	<b>1,851,076.90</b>

#### Statement of Financial Activity - Income Statement

	Year-to-Date Actual	Year-to-Date Budget	Last Year At This Time	Year-to-Date Budget Variance Over (Under)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	4,473,597.57	4,422,877.00	3,673,301.75	50,720.57
Vocational (Business) Income	1,047,981.16	1,023,175.00	952,285.19	24,806.16
Contributions	741,075.71	610,882.00	379,521.38	130,193.71
Investment Income	164,172.55	40,904.00	94,251.85	123,268.55
Miscellaneous Income	6,958.89	0.00	752.53	6,958.89
<b>Total Income</b>	<b>6,433,785.88</b>	<b>6,097,838.00</b>	<b>5,100,112.70</b>	<b>335,947.88</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00		0.00	0.00
Staff Wages & Related Costs	3,526,652.62	4,012,549.71	3,374,986.25	(485,897.09)
Client Wages & Related Costs	431,276.63	433,715.00	414,410.70	(2,438.37)
Program & Office Supplies	46,806.11	51,354.94	49,136.22	(4,548.83)
Building & Equipment Costs	272,464.74	338,966.39	292,122.13	(66,501.65)
Advertising & Public Relations	20,325.24	31,941.11	27,301.71	(11,615.87)
Transportation Costs	281,455.31	266,668.43	258,811.52	14,786.88
Miscellaneous Other Expenses	206,468.51	184,981.99	130,833.19	21,486.52
Depreciation Expense	213,179.77	245,836.41	223,365.51	(32,656.64)
<b>Total Expenses</b>	<b>4,998,628.93</b>	<b>5,566,013.98</b>	<b>4,770,967.23</b>	<b>(567,385.05)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,435,156.95</b>	<b>531,824.02</b>	<b>329,145.47</b>	<b>903,332.93</b>

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

	Month Ended 7/31/2024	Current Year To-Date 7/31/2024	Prior Year 12/31/2023
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ 170,090	\$ 1,435,157	\$ 788,418
Depreciation & Amortization	25,521	190,698	321,889
Net Unrealized (Gain) Loss on Investments	(21,279)	(44,422)	(136,179)
In-Kind Donations - Effecting Balance Sheet Only	-	-	(10,091)
Realized (Gain) Loss on Sale of Investments	(2,750)	(11,191)	24,287
(Gain) Loss on Sale of Property and Equipment	(8,924)	(9,424)	(168)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	(28,395)	(81,888)	(89,813)
Accounts Receivable Vocational, Net	1,662	(19,645)	(34,285)
Accounts Receivable Electrolux	-	-	-
Other Receivables	(8,930)	(8,988)	(16,862)
Inventory	(31)	(390)	2,100
Prepaid Expenses	(4,501)	(234,136)	(267,000)
Rights of Use Assets	-	-	37,272
Increase (Decrease) in			
Accounts Payable	(38,111)	(198,278)	160,672
Accrued Expenses (Unearned Revenue)	-	-	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	43,095	96,261	(1,696)
Rights of Use Current & Long Term	-	-	(3,086)
Net Cash Provided (Used) by Operating Activities	<u>127,448</u>	<u>1,113,755</u>	<u>775,459</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(42,372)	(232,703)	(219,344)
Proceeds from Disposal of Property and Equipment	8,924	9,424	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	(985)	(2,479)	(5,259)
Reinvestments in Bremer Money Markets	(7,833)	(42,865)	(52,146)
Reinvestments in Investment Money Market	(8,269)	(37,959)	(46,128)
Reinvestments in Investment CD's	-	(28,941)	(3,342)
Reinvestments in Endowment	-	(8,894)	(9,529)
Proceeds from Sale of Investments	100,000	548,519	1,479,012
Purchase of Investments	(114,897)	(470,950)	(1,860,998)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	(750,000)	(1,000,000)
Change in Investment Money Market - For Sales Proceeds	(100,000)	(548,519)	(1,479,012)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	985	2,479	5,259
Change in Investment Money Market - For Purchase of Investments	114,897	470,950	1,860,998
Change in Investments - For Investment Fee	1,452	10,100	16,913
Net Cash Provided (Used) by Investing Activities	<u>(48,099)</u>	<u>(1,081,839)</u>	<u>(1,343,533)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(7,276)	(50,283)	(87,471)
Vehicle Lease Payable	-	-	(23,793)
Net Cash Provided (Used) by Financing Activities	<u>(7,276)</u>	<u>(50,283)</u>	<u>(111,265)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>72,073</u>	<u>(18,367)</u>	<u>(679,338)</u>
Cash and Cash Equivalents - Beginning of Period	<u>690,640</u>	<u>781,081</u>	<u>1,460,420</u>
Cash and Cash Equivalents - End of Period	<u><u>\$ 762,713</u></u>	<u><u>\$ 762,714</u></u>	<u><u>\$ 781,082</u></u>

**Additional Explanation:**

\*See narrative report for year's activity.





**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of July 31, 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	302,132.14	275,592.00	282,367.52	26,540.14	217,894.40	206,974.00	193,659.94	10,920.40
<b>Total Income</b>	<b>302,132.14</b>	<b>275,592.00</b>	<b>282,367.52</b>	<b>26,540.14</b>	<b>217,894.40</b>	<b>206,974.00</b>	<b>193,659.94</b>	<b>10,920.40</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	3,609.47		20,349.04	3,609.47	51,154.76	72,624.27	65,764.98	(21,469.51)
Client Wages & Related Costs	186,143.83	190,798.00	186,600.04	(4,654.17)	121,246.85	122,588.00	112,171.53	(1,341.15)
Program & Office Supplies	2,669.80	2,416.78	2,312.32	253.02	2,652.25	3,689.64	3,530.47	(1,037.39)
Building & Equipment Costs	5,140.64	4,056.49	3,426.14	1,084.15	43,737.21	60,431.10	49,205.25	(16,693.89)
Advertising & Public Relations	31.88	93.25	59.09	(61.37)	70.94	194.89	123.49	(123.95)
Transportation Costs			-	-	7,728.93	8,389.97	8,141.45	(661.04)
Miscellaneous Other Expenses		128.57	104.74	(128.57)	43.32	87.24	71.07	(43.92)
Depr. & Amort. Expense			-	-	31,678.12	32,232.90	31,546.37	(654.78)
<b>Total Expenses</b>	<b>197,595.62</b>	<b>197,493.09</b>	<b>212,851.37</b>	<b>102.53</b>	<b>258,312.38</b>	<b>300,238.01</b>	<b>270,554.61</b>	<b>(41,925.63)</b>
<b>CHANGE IN NET ASSETS</b>	<b>104,536.52</b>	<b>78,098.91</b>	<b>69,516.15</b>	<b>26,437.61</b>	<b>(40,417.98)</b>	<b>(93,264.01)</b>	<b>(76,894.67)</b>	<b>52,846.03</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	295,247.55	291,999.00	258,251.49	3,248.55	232,707.07	248,610.00	218,006.24	(15,902.93)
Contributions				-				-
<b>Total Income</b>	<b>295,247.55</b>	<b>291,999.00</b>	<b>258,251.49</b>	<b>3,248.55</b>	<b>232,707.07</b>	<b>248,610.00</b>	<b>218,006.24</b>	<b>(15,902.93)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	190,699.32	157,165.49	189,606.37	33,533.83	25,179.37	24,945.06	26,674.16	234.31
Client Wages & Related Costs	32,211.45	29,948.00	28,564.15	2,263.45	62,813.34	63,009.00	61,218.45	(195.66)
Program & Office Supplies	2,319.01	1,888.63	1,807.05	430.38	11,110.23	4,257.99	4,074.01	6,852.24
Building & Equipment Costs	32,732.69	48,082.72	40,560.42	(15,350.03)	17,353.44	22,826.35	18,994.51	(5,472.91)
Advertising & Public Relations	2,511.41	3,940.30	2,718.73	(1,428.89)	902.53	2,260.88	1,567.32	(1,358.35)
Transportation Costs			-	-	2,158.71	1,437.86	1,329.35	720.85
Miscellaneous Other Expenses	6,685.08	5,706.75	6,079.77	978.33	3,192.00	1,401.25	1,141.58	1,790.75
Depr. & Amort. Expense	21,308.14	21,984.20	21,954.68	(676.06)	9,018.48	9,051.00	8,782.03	(32.52)
<b>Total Expenses</b>	<b>288,467.10</b>	<b>268,716.09</b>	<b>291,291.17</b>	<b>19,751.01</b>	<b>131,728.10</b>	<b>129,189.39</b>	<b>123,781.41</b>	<b>2,538.71</b>
<b>CHANGE IN NET ASSETS</b>	<b>6,780.45</b>	<b>23,282.91</b>	<b>(33,039.68)</b>	<b>(16,502.46)</b>	<b>100,978.97</b>	<b>119,420.61</b>	<b>94,224.83</b>	<b>(18,441.64)</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of July 31, 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	1,047,981.16	1,023,175.00	952,285.19	24,806.16	-	-	-	-
Contributions	-	-	-	-	741,075.71	610,882.00	379,521.38	130,193.71
Investment Income	-	-	-	-	164,172.55	40,904.00	94,251.85	123,268.55
Miscellaneous Income	-	-	-	-	6,958.89	-	752.53	6,958.89
<b>Total Income</b>	<b>1,047,981.16</b>	<b>1,023,175.00</b>	<b>952,285.19</b>	<b>24,806.16</b>	<b>912,207.15</b>	<b>651,786.00</b>	<b>474,525.76</b>	<b>260,421.15</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	270,642.92	254,734.82	302,394.55	15,908.10	574,455.89	692,565.14	553,543.36	(118,109.25)
Client Wages & Related Costs	402,415.47	406,343.00	388,554.17	(3,927.53)	820.66	434.00	343.35	386.66
Program & Office Supplies	18,751.29	12,253.04	11,723.85	6,498.25	6,603.77	6,818.46	6,523.85	(214.69)
Building & Equipment Costs	98,963.98	135,396.66	112,186.32	(36,432.68)	49,628.40	41,911.85	36,839.61	7,716.55
Advertising & Public Relations	3,516.76	6,489.32	4,468.63	(2,972.56)	13,844.66	19,609.46	19,131.42	(5,764.80)
Transportation Costs	9,887.64	9,827.83	9,470.80	59.81	-	-	-	-
Miscellaneous Other Expenses	9,920.40	7,323.81	7,397.16	2,596.59	188,608.41	166,653.70	114,492.62	21,954.71
Depr. & Amort. Expense	62,004.74	63,268.10	62,283.08	(1,263.36)	24,141.22	26,714.80	42,016.56	(2,573.58)
<b>Total Expenses</b>	<b>876,103.20</b>	<b>895,636.58</b>	<b>898,478.56</b>	<b>(19,533.38)</b>	<b>858,103.01</b>	<b>954,707.41</b>	<b>772,890.77</b>	<b>(96,604.40)</b>
<b>CHANGE IN NET ASSETS</b>	<b>171,877.96</b>	<b>127,538.42</b>	<b>53,806.63</b>	<b>44,339.54</b>	<b>54,104.14</b>	<b>(302,921.41)</b>	<b>(298,365.01)</b>	<b>357,025.55</b>

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of July 31, 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	4,473,597.57	4,422,877.00	3,673,301.75	50,720.57
Vocational (Business) Income	1,047,981.16	1,023,175.00	952,285.19	24,806.16
Contributions	741,075.71	610,882.00	379,521.38	130,193.71
Investment Income	164,172.55	40,904.00	94,251.85	123,268.55
Miscellaneous Income	6,958.89	-	752.53	6,958.89
<b>Total Income</b>	<b>6,433,785.88</b>	<b>6,097,838.00</b>	<b>5,100,112.70</b>	<b>335,947.88</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,526,652.62	4,012,549.71	3,374,986.25	(485,897.09)
Client Wages & Related Costs	431,276.63	433,715.00	414,410.70	(2,438.37)
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Depr. & Amort. Expense	213,179.77	245,836.41	223,365.51	(32,656.64)
<b>Total Expenses</b>	<b>4,998,628.93</b>	<b>5,566,013.98</b>	<b>4,770,967.23</b>	<b>(567,385.05)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,435,156.95</b>	<b>531,824.02</b>	<b>329,145.47</b>	<b>903,332.93</b>