

WACOSA

Summarized Statement of Financial Position
and Financial Activities
As of September 30, 2024

Statements of Financial Position - Balance Sheet

	September 30, 2024	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,060,685.31	658,183.79	402,501.52
Investments	6,923,029.71	5,883,711.61	1,039,318.10
Other Current Assets	1,854,501.73	1,307,680.87	546,820.86
Rights of Use Assets	66,643.96	100,829.18	(34,185.22)
Net Property, Equip. Financing	4,420,371.10	4,259,629.32	160,741.78
Total Assets	14,325,231.81	12,210,034.77	2,115,197.04
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	114,104.96	161,592.49	(47,487.53)
Accounts Payable	100,641.52	98,863.78	1,777.74
Other Accrued Expenditures	655,889.14	516,811.45	139,077.69
Long Term Rights of Use Liability	39,720.94	63,512.27	(23,791.33)
Notes Payable, Net of Current	194,069.61	236,285.52	(42,215.91)
Total Liabilities	1,104,426.17	1,077,065.51	27,360.66
NET ASSETS			
Designated Funds	6,003,977.00	5,696,568.00	307,409.00
Unrestricted Fund Balance	3,139,399.32	3,292,002.29	(152,602.97)
Current Year Income	1,814,050.08	514,631.41	1,299,418.67
Restricted Assets	2,263,379.24	1,629,767.56	633,611.68
Total Net Assets	13,220,805.64	11,132,969.26	2,087,836.38
Total Liabilities & Net Assets	14,325,231.81	12,210,034.77	2,115,197.04

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)
REVENUE & SUPPORT				
Program Service Income	5,793,945.81	5,694,720.00	4,930,446.90	99,225.81
Vocational (Business) Income	1,356,675.23	1,314,816.00	1,243,506.62	41,859.23
Contributions	791,248.34	671,916.00	434,343.07	119,332.34
Investment Income	257,418.36	52,591.00	93,249.86	204,827.36
Miscellaneous Income	8,697.48	0.00	844.69	8,697.48
Total Income	8,207,985.22	7,734,043.00	6,702,391.14	473,942.22
EXPENDITURES				
Cost of Goods Sold	0.00		0.00	0.00
Staff Wages & Related Costs	4,527,317.97	5,168,105.91	4,380,589.04	(640,787.94)
Client Wages & Related Costs	555,871.28	557,630.00	529,474.65	(1,758.72)
Program & Office Supplies	57,445.41	76,829.02	74,047.48	(19,383.61)
Building & Equipment Costs	346,868.85	421,738.34	380,079.18	(74,869.49)
Advertising & Public Relations	33,796.90	47,069.26	49,773.17	(13,272.36)
Transportation Costs	353,781.19	352,918.02	342,994.65	863.17
Miscellaneous Other Expenses	248,600.68	218,322.17	151,406.58	30,278.51
Depreciation Expense	270,252.86	316,284.43	279,394.98	(46,031.57)
Total Expenses	6,393,935.14	7,158,897.15	6,187,759.73	(764,962.01)
CHANGE IN NET ASSETS	1,814,050.08	575,145.85	514,631.41	1,238,904.23

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

	Month Ended 9/30/2024	Current Year To-Date 9/30/2024	Prior Year 12/31/2023
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 202,362	\$ 1,814,050	\$ 788,418
Depreciation & Amortization	24,992	240,859	321,889
Net Unrealized (Gain) Loss on Investments	(37,625)	(99,278)	(136,179)
In-Kind Donations - Effecting Balance Sheet Only	-	-	(10,091)
Realized (Gain) Loss on Sale of Investments	(3,519)	(15,163)	24,287
(Gain) Loss on Sale of Property and Equipment	-	(9,424)	(168)
Property Taxes Paid with Financing	-	-	-
 (Increase) Decrease in			
Accounts Receivable Program	32,468	(88,749)	(89,813)
Accounts Receivable Vocational, Net	(22,001)	(64,282)	(34,285)
Accounts Receivable Electrolux	-	-	-
Other Receivables	64	(117)	(16,862)
Inventory	219	(842)	2,100
Prepaid Expenses	17,866	(219,963)	(267,000)
Rights of Use Assets	-	-	37,272
Increase (Decrease) in			
Accounts Payable	(3,422)	(192,897)	160,672
Accrued Expenses (Unearned Revenue)	-	-	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	54,860	140,414	(1,696)
Rights of Use Current & Long Term	-	-	(3,086)
Net Cash Provided (Used) by Operating Activities	<u>266,263</u>	<u>1,504,608</u>	<u>775,459</u>
Cash Flows - Investing Activities			
Purchase of Property and Equipment	-	(269,965)	(219,344)
Proceeds from Disposal of Property and Equipment	-	9,424	505
Change in Construction in Process Costs	-	(6,643)	(30,462)
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	(1,063)	(3,543)	(5,259)
Reinvestments in Bremer Money Markets	(7,485)	(58,203)	(52,146)
Reinvestments in Investment Money Market	(14,491)	(54,036)	(46,128)
Reinvestments in Investment CD's	(5,933)	(34,874)	(3,342)
Reinvestments in Endowment	-	(8,894)	(9,529)
Proceeds from Sale of Investments	225,000	778,026	1,479,012
Purchase of Investments	(126,489)	(603,605)	(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	(225,000)	(778,026)	(1,479,012)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	1,063	3,543	5,259
Change in Investment Money Market - For Purchase of Investments	126,489	603,605	1,860,998
Change in Investments - For Investment Fee	1,470	13,030	16,913
Net Cash Provided (Used) by Investing Activities	<u>(26,438)</u>	<u>(1,160,161)</u>	<u>(1,343,533)</u>
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(7,294)	(64,843)	(87,471)
Vehicle Lease Payable	-	-	(23,793)
Net Cash Provided (Used) by Financing Activities	<u>(7,294)</u>	<u>(64,843)</u>	<u>(111,265)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>232,531</u>	<u>279,603</u>	<u>(679,338)</u>
Cash and Cash Equivalents - Beginning of Period	<u>828,154</u>	<u>781,081</u>	<u>1,460,420</u>
Cash and Cash Equivalents - End of Period	<u><u>\$ 1,060,685</u></u>	<u><u>\$ 1,060,684</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 September 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)
REVENUE & SUPPORT								
Vocational (Business) Income	386,984.80	354,333.00	364,846.10	32,651.80	287,530.02	266,109.00	253,144.02	21,421.02
Total Income	386,984.80	354,333.00	364,846.10	32,651.80	287,530.02	266,109.00	253,144.02	21,421.02
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	4,523.44	-	27,577.49	4,523.44	65,937.21	93,533.49	83,578.51	(27,596.28)
Client Wages & Related Costs	237,075.80	245,311.00	237,582.13	(8,235.20)	160,034.81	157,612.00	144,302.17	2,422.81
Program & Office Supplies	3,288.70	3,251.56	3,111.03	37.14	2,789.78	4,092.34	4,453.65	(1,302.56)
Building & Equipment Costs	6,903.76	5,686.31	4,520.83	1,217.45	57,302.74	72,119.49	59,853.02	(14,816.75)
Advertising & Public Relations	34.36	104.34	66.12	(69.98)	76.46	219.58	139.13	(143.12)
Transportation Costs	-	-	-	-	8,804.89	11,208.05	10,881.83	(2,403.16)
Miscellaneous Other Expenses	200.32	365.56	297.81	(165.24)	184.39	254.13	207.03	(69.74)
Depr. & Amort. Expense	-	-	-	-	40,763.81	41,442.30	40,588.89	(678.49)
Total Expenses	252,026.38	254,718.77	273,155.41	(2,692.39)	335,894.09	380,481.38	344,004.23	(44,587.29)
CHANGE IN NET ASSETS	134,958.42	99,614.23	91,690.69	35,344.19	(48,364.07)	(114,372.38)	(90,860.21)	66,008.31
	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	371,037.62	374,733.00	342,694.50	(3,695.38)	311,122.79	319,641.00	282,822.00	(8,518.21)
Contributions	-	-	-	-	-	-	-	-
Total Income	371,037.62	374,733.00	342,694.50	(3,695.38)	311,122.79	319,641.00	282,822.00	(8,518.21)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	244,944.67	202,422.63	245,213.69	42,522.04	36,324.17	32,130.36	34,794.09	4,193.81
Client Wages & Related Costs	41,381.96	38,505.00	37,155.39	2,876.96	80,348.74	81,012.00	77,061.13	(663.26)
Program & Office Supplies	2,869.35	2,654.71	2,540.03	214.64	14,423.79	18,901.52	18,084.83	(4,477.73)
Building & Equipment Costs	43,032.25	59,410.85	49,588.14	(16,378.60)	22,648.38	27,219.26	22,963.54	(4,570.88)
Advertising & Public Relations	4,087.00	5,358.14	4,286.55	(1,271.14)	2,074.73	3,376.62	2,359.38	(1,301.89)
Transportation Costs	-	-	-	-	3,262.11	2,036.92	1,788.65	1,225.19
Miscellaneous Other Expenses	8,576.31	7,641.84	8,099.64	934.47	3,334.86	1,570.26	1,279.27	1,764.60
Depr. & Amort. Expense	27,523.31	28,265.40	28,245.66	(742.09)	11,560.81	11,637.00	11,316.95	(76.19)
Total Expenses	372,414.85	344,258.57	375,129.10	28,156.28	173,977.59	177,883.94	169,647.84	(3,906.35)
CHANGE IN NET ASSETS	(1,377.23)	30,474.43	(32,434.60)	(31,851.66)	137,145.20	141,757.06	113,174.16	(4,611.86)

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities As of September 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)
REVENUE & SUPPORT								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	1,356,675.23	1,314,816.00	1,243,506.62	41,859.23	-	-	-	-
Contributions	-	-	-	-	791,248.34	671,916.00	434,343.07	119,332.34
Investment Income	-	-	-	-	257,418.36	52,591.00	93,249.86	204,827.36
Miscellaneous Income	-	-	-	-	8,697.48	-	844.69	8,697.48
Total Income	1,356,675.23	1,314,816.00	1,243,506.62	41,859.23	1,057,364.18	724,507.00	528,437.62	332,857.18
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00			-	-
Staff Wages & Related Costs	351,729.49	328,086.48	391,163.78	23,643.01	734,937.65	892,095.18	713,792.92	(157,157.53)
Client Wages & Related Costs	518,841.31	522,440.00	496,100.82	(3,598.69)	1,083.12	557.00	517.61	526.12
Program & Office Supplies	23,371.62	28,900.13	28,189.54	(5,528.51)	7,161.68	8,292.59	7,934.28	(1,130.91)
Building & Equipment Costs	129,887.13	164,435.91	136,925.53	(34,548.78)	58,266.40	62,501.60	69,649.16	(4,235.20)
Advertising & Public Relations	6,272.55	9,058.68	6,851.18	(2,786.13)	24,329.95	31,136.97	38,566.88	(6,807.02)
Transportation Costs	12,067.00	13,244.97	12,670.48	(1,177.97)			-	-
Miscellaneous Other Expenses	12,295.88	9,831.79	9,883.75	2,464.09	228,315.42	197,412.26	132,524.53	30,903.16
Depr. & Amort. Expense	79,847.93	81,344.70	80,151.50	(1,496.77)	29,154.04	34,347.60	49,112.15	(5,193.56)
Total Expenses	1,134,312.91	1,157,342.66	1,161,936.58	(23,029.75)	1,083,248.26	1,226,343.20	1,012,097.53	(143,094.94)
CHANGE IN NET ASSETS	222,362.32	157,473.34	81,570.04	64,888.98	(25,884.08)	(501,836.20)	(483,659.91)	475,952.12

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of September 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)
REVENUE & SUPPORT				
Program Service Income	5,793,945.81	5,694,720.00	4,930,446.90	99,225.81
Vocational (Business) Income	1,356,675.23	1,314,816.00	1,243,506.62	41,859.23
Contributions	791,248.34	671,916.00	434,343.07	119,332.34
Investment Income	257,418.36	52,591.00	93,249.86	204,827.36
Miscellaneous Income	8,697.48	-	844.69	8,697.48
Total Income	8,207,985.22	7,734,043.00	6,702,391.14	473,942.22
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	4,527,317.97	5,168,105.91	4,380,589.04	(640,787.94)
Client Wages & Related Costs	555,871.28	557,630.00	529,474.65	(1,758.72)
Program & Office Supplies	57,445.41	76,829.02	74,047.48	(19,383.61)
Building & Equipment Costs	346,868.85	421,738.34	380,079.18	(74,869.49)
Advertising & Public Relations	33,796.90	47,069.26	49,773.17	(13,272.36)
Transportation Costs	353,781.19	352,918.02	342,994.65	863.17
Miscellaneous Other Expenses	248,600.68	218,322.17	151,406.58	30,278.51
Depr. & Amort. Expense	270,252.86	316,284.43	279,394.98	(46,031.57)
Total Expenses	6,393,935.14	7,158,897.15	6,187,759.73	(764,962.01)
CHANGE IN NET ASSETS	1,814,050.08	575,145.85	514,631.41	1,238,904.23