

WACOSA

Summarized Statement of Financial Position and Financial Activities As of June 30, 2025

Statements of Financial Position - Balance Sheet

	June 30, 2025	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	963,898.41	690,642.24	273,256.17
Investments	8,113,227.97	6,822,382.58	1,290,845.39
Other Current Assets	1,938,590.23	1,754,122.38	184,467.85
Rights of Use Assets	192,165.37	66,643.96	125,521.41
Net Property, Equip. Financing	4,367,817.14	4,409,776.21	(41,959.07)
Total Assets	15,575,699.12	13,743,567.37	1,832,131.75
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	126,882.29	114,104.96	12,777.33
Accounts Payable	92,244.15	133,371.46	(41,127.31)
Other Accrued Expenditures	632,072.00	568,640.87	63,431.13
Long Term Rights of Use Liability	156,243.34	39,720.94	116,522.40
Notes Payable, Net of Current	123,020.77	215,906.75	(92,885.98)
Total Liabilities	1,130,462.55	1,071,744.98	58,717.57
NET ASSETS			
Designated Funds	6,086,941.00	6,003,977.00	82,964.00
Unrestricted Fund Balance	5,134,811.78	3,192,627.26	1,942,184.52
Current Year Income	912,630.59	1,265,066.83	(352,436.24)
Restricted Assets	2,310,853.20	2,210,151.30	100,701.90
Total Net Assets	14,445,236.57	12,671,822.39	1,773,414.18
Total Liabilities & Net Assets	15,575,699.12	13,743,567.37	1,832,131.75

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	4,021,691.17	4,026,791.00	3,808,628.60	(5,099.83)
Vocational (Business) Income	1,008,801.85	926,734.00	899,961.13	82,067.85
Contributions	96,884.01	402,172.00	704,870.27	(305,287.99)
Investment Income	190,605.78	56,328.00	125,493.29	134,277.78
Miscellaneous Income	18,576.69	0.00	(176.12)	18,576.69
Total Income	5,336,559.50	5,412,025.00	5,538,777.17	(75,465.50)
EXPENDITURES				
Cost of Goods Sold		0.00	0.00	0.00
Staff Wages & Related Costs	3,111,943.72	3,447,320.00	3,012,011.22	(335,376.28)
Client Wages & Related Costs	414,735.21	391,152.00	373,441.17	23,583.21
Program & Office Supplies	42,980.52	43,196.00	37,057.11	(215.48)
Building & Equipment Costs	265,668.38	265,218.00	238,145.00	450.38
Advertising & Public Relations	17,585.71	28,851.00	19,835.76	(11,265.29)
Transportation Costs	235,185.17	255,177.00	238,698.85	(19,991.83)
Miscellaneous Other Expenses	148,269.15	222,934.00	170,073.85	(74,664.85)
Depreciation Expense	187,561.05	221,578.00	184,447.38	(34,016.95)
Total Expenses	4,423,928.91	4,875,426.00	4,273,710.34	(451,497.09)
CHANGE IN NET ASSETS	912,630.59	536,599.00	1,265,066.83	376,031.59

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 2025

	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	2,102,115.59	1,986,606.00	1,976,634.98	115,509.59	480,931.56	487,055.00	433,916.86	(6,123.44)
Total Income	2,102,115.59	1,986,606.00	1,976,634.98	115,509.59	480,931.56	487,055.00	433,916.86	(6,123.44)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,181,030.99	1,448,857.00	1,173,108.63	(267,826.01)	401,414.34	381,583.00	415,202.70	19,831.34
Client Wages & Related Costs	21,571.25	19,854.00	18,771.79	1,717.25	271.32	303.00	313.89	(31.68)
Program & Office Supplies	6,026.43	5,211.00	4,469.42	815.43	1,751.91	1,784.00	1,529.67	(32.09)
Building & Equipment Costs	66,779.56	65,138.00	58,269.85	1,641.56	22,388.66	21,343.00	17,644.69	1,045.66
Advertising & Public Relations	1,352.32	1,985.00	1,579.65	(632.68)	384.02	565.00	448.56	(180.98)
Transportation Costs	144,535.77	157,499.00	147,781.32	(12,963.23)	46,643.40	50,848.00	47,699.76	(4,204.60)
Miscellaneous Other Expenses	301.42	389.00	301.42	(87.58)	117.60	151.00	117.60	(33.40)
Depr. & Amort. Expense	62,227.20	71,196.00	58,448.55	(8,968.80)	20,365.07	23,370.00	19,186.05	(3,004.93)
Total Expenses	1,483,824.94	1,770,129.00	1,462,730.63	(286,304.06)	493,336.32	479,947.00	502,142.92	13,389.32
CHANGE IN NET ASSETS	618,290.65	216,477.00	513,904.35	401,813.65	(12,404.76)	7,108.00	(68,226.06)	(19,512.76)
	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	255,956.60	283,894.00	274,540.66	(27,937.40)	362,168.40	384,696.00	323,847.94	(22,527.60)
Total Income	255,956.60	283,894.00	274,540.66	(27,937.40)	362,168.40	384,696.00	323,847.94	(22,527.60)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	168,742.16	214,291.00	176,084.41	(45,548.84)	226,121.39	177,783.00	200,172.17	48,338.39
Client Wages & Related Costs	-	-	-	-	2,602.42	1,615.00	1,350.10	987.42
Program & Office Supplies	10,898.07	3,139.00	2,692.98	7,759.07	2,329.77	1,781.00	1,527.96	548.77
Building & Equipment Costs	4,905.95	4,581.00	3,384.34	324.95	19,027.28	16,960.00	14,479.52	2,067.28
Advertising & Public Relations	224.45	329.00	262.18	(104.55)	174.43	256.00	203.78	(81.57)
Transportation Costs	16,273.09	17,754.00	16,643.55	(1,480.91)	6,465.16	6,127.00	6,278.70	338.16
Miscellaneous Other Expenses	165.09	287.00	215.04	(121.91)	60.06	77.00	60.06	(16.94)
Depr. & Amort. Expense	7,234.05	7,834.00	6,967.63	(599.95)	5,398.59	5,686.00	4,669.30	(287.41)
Total Expenses	208,442.86	248,215.00	206,250.13	(39,772.14)	262,179.10	210,285.00	228,741.59	51,894.10
CHANGE IN NET ASSETS	47,513.74	35,679.00	68,290.53	11,834.74	99,989.30	174,411.00	95,106.35	(74,421.70)

As of June 30, 2025

Unaudited Internal Purposes Only

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 2025

	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	288,271.20	256,841.00	254,915.62	31,430.20	265,350.78	193,961.00	188,778.16	71,389.78
Total Income	288,271.20	256,841.00	254,915.62	31,430.20	265,350.78	193,961.00	188,778.16	71,389.78
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	2,850.90	111.00	3,178.42	2,739.90	59,346.35	66,219.00	43,319.03	(6,872.65)
Client Wages & Related Costs	171,372.29	165,098.00	158,441.01	6,274.29	139,129.94	117,716.00	107,776.66	21,413.94
Program & Office Supplies	2,564.51	2,625.00	2,252.16	(60.49)	1,264.13	2,287.00	1,962.63	(1,022.87)
Building & Equipment Costs	5,886.51	5,275.00	4,729.78	611.51	52,764.94	44,119.00	37,106.96	8,645.94
Advertising & Public Relations	26.48	40.00	30.94	(13.52)	58.92	81.00	68.84	(22.08)
Transportation Costs	-	-	-	-	6,171.55	8,543.00	7,270.27	(2,371.45)
Miscellaneous Other Expenses	-	-	-	-	-	39.00	35.32	(39.00)
Depr. & Amort. Expense	-	-	-	-	26,359.92	32,942.00	27,174.71	(6,582.08)
Total Expenses	182,700.69	173,149.00	168,632.31	9,551.69	285,095.75	271,946.00	224,714.42	13,149.75
CHANGE IN NET ASSETS	105,570.51	83,692.00	86,283.31	21,878.51	(19,744.97)	(77,985.00)	(35,936.26)	58,240.03
	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	246,662.42	261,606.00	257,112.66	(14,943.58)	208,517.45	214,326.00	199,154.69	(5,808.55)
Contributions	-	-	-	-	-	-	-	-
Total Income	246,662.42	261,606.00	257,112.66	(14,943.58)	208,517.45	214,326.00	199,154.69	(5,808.55)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	181,782.68	166,097.00	165,843.61	15,685.68	28,633.13	22,802.00	21,903.73	5,831.13
Client Wages & Related Costs	29,189.12	29,025.00	27,625.73	164.12	48,123.62	53,903.00	54,851.67	(5,779.38)
Program & Office Supplies	2,232.11	1,981.00	1,699.51	251.11	7,244.12	7,857.00	6,740.21	(612.88)
Building & Equipment Costs	34,228.01	31,225.00	28,417.93	3,003.01	16,561.55	16,591.00	15,381.71	(29.45)
Advertising & Public Relations	2,005.44	3,635.00	2,413.64	(1,629.56)	1,405.35	1,204.00	788.30	201.35
Transportation Costs	-	-	-	-	3,896.03	2,293.00	1,810.36	1,603.03
Miscellaneous Other Expenses	5,208.59	7,390.00	5,639.77	(2,181.41)	4,983.83	4,220.00	3,192.00	763.83
Depr. & Amort. Expense	18,622.14	21,986.00	18,172.26	(3,363.86)	7,560.12	9,419.00	7,732.40	(1,858.88)
Total Expenses	273,268.09	261,339.00	249,812.45	11,929.09	118,407.75	118,289.00	112,400.38	118.75
CHANGE IN NET ASSETS	(26,605.67)	267.00	7,300.21	(26,872.67)	90,109.70	96,037.00	86,754.31	(5,927.30)

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 2025

	Total Vocational (Business) Income				Administrative Expense & Fundraising			
	Year-to-Date	Year-to-Date	Last Year	Year-to-Date	Year-to-Date	Year-to-Date	Last Year	Year-to-Date
	Actual	Budget	at This Time	Budget Variance Over (Under)	Actual	Budget	at This Time	Budget Variance Over (Under)
REVENUE & SUPPORT								
Program Service Income	-	-	-	-	-	-	-	-
Vocational (Business) Income	1,008,801.85	926,734.00	899,961.13	82,067.85	-	-	-	-
Contributions	-	-	-	-	96,884.01	402,172.00	704,870.27	(305,287.99)
Investment Income	-	-	-	-	190,605.78	56,328.00	125,493.29	134,277.78
Miscellaneous Income	-	-	-	-	18,576.69	-	(176.12)	18,576.69
Total Income	1,008,801.85	926,734.00	899,961.13	82,067.85	306,066.48	458,500.00	830,187.44	(152,433.52)
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	272,613.06	255,229.00	234,244.79	17,384.06	520,158.38	558,770.00	494,815.21	(38,611.62)
Client Wages & Related Costs	387,814.97	365,742.00	348,695.07	22,072.97	728.44	723.00	679.02	5.44
Program & Office Supplies	13,304.87	14,750.00	12,654.51	(1,445.13)	5,253.24	5,967.00	5,119.40	(713.76)
Building & Equipment Costs	109,441.01	97,210.00	85,636.38	12,231.01	26,430.35	44,755.00	45,907.33	(18,324.65)
Advertising & Public Relations	3,496.19	4,960.00	3,301.72	(1,463.81)	11,627.22	20,276.00	13,657.81	(8,648.78)
Transportation Costs	10,067.58	10,836.00	9,080.63	(768.42)	-	-	-	-
Miscellaneous Other Expenses	10,192.42	11,649.00	8,867.09	(1,456.58)	137,222.79	210,108.00	160,302.87	(72,885.21)
Depr. & Amort. Expense	52,542.18	64,347.00	53,079.37	(11,804.82)	18,115.29	26,290.00	21,644.67	(8,174.71)
Total Expenses	859,472.28	824,723.00	755,559.56	34,749.28	719,535.71	866,889.00	742,126.31	(147,353.29)
CHANGE IN NET ASSETS	149,329.57	102,011.00	144,401.57	47,318.57	(413,469.23)	(408,389.00)	88,061.13	(5,080.23)

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 2025

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	4,021,691.17	4,026,791.00	3,808,628.60	(5,099.83)
Vocational (Business) Income	1,008,801.85	926,734.00	899,961.13	82,067.85
Contributions	96,884.01	402,172.00	704,870.27	(305,287.99)
Investment Income	190,605.78	56,328.00	125,493.29	134,277.78
Miscellaneous Income	18,576.69	-	(176.12)	18,576.69
Total Income	5,336,559.50	5,412,025.00	5,538,777.17	(75,465.50)
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,111,943.72	3,447,320.00	3,012,011.22	(335,376.28)
Client Wages & Related Costs	414,735.21	391,152.00	373,441.17	23,583.21
Program & Office Supplies	42,980.52	43,196.00	37,057.11	(215.48)
Building & Equipment Costs	265,668.38	265,218.00	238,145.00	450.38
Advertising & Public Relations	17,585.71	28,851.00	19,835.76	(11,265.29)
Transportation Costs	235,185.17	255,177.00	238,698.85	(19,991.83)
Miscellaneous Other Expenses	148,269.15	222,934.00	170,073.85	(74,664.85)
Depr. & Amort. Expense	187,561.05	221,578.00	184,447.38	(34,016.95)
Total Expenses	4,423,928.91	4,875,426.00	4,273,710.34	(451,497.09)
CHANGE IN NET ASSETS	912,630.59	536,599.00	1,265,066.83	376,031.59

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

	Month Ended 6/30/2025	Current Year To-Date 6/30/2025	Prior Year 12/31/2024
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 218,496	\$ 912,631	\$ 2,126,889
Depreciation & Amortization	28,164	166,826	319,873
Net Unrealized (Gain) Loss on Investments	(33,581)	(55,108)	(62,148)
In-Kind Donations -Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(3,790)	(7,152)	(21,443)
(Gain) Loss on Sale of Property and Equipment	-	(2,052)	(9,424)
Property Taxes Paid with Financing	-	-	-
(Increase) Decrease in			
Accounts Receivable Program	5,501	(101,414)	(26,381)
Accounts Receivable Vocational, Net	5,546	(25,357)	(19,085)
Accounts Receivable Electrolux	-	-	-
Other Receivables	(930)	(367)	109
Inventory	332	(503)	500
Prepaid Expenses	18,380	(47,155)	(210,216)
Rights of Use Assets	-	-	(125,521)
Increase (Decrease) in			
Accounts Payable	(76)	(58,709)	(142,586)
Accrued Expenses (Unearned Revenue)	-	(2,500)	-
Salaries and Related Benefits Payable (including Accrued Vacation)	52,474	82,083	49,789
Rights of Use Current & Long Term	-	-	-
Net Cash Provided (Used) by Operating Activities	290,516	861,224	1,880,355
Cash Flows - Investing Activities			
Purchase of Property and Equipment	-	(75,280)	(442,491)
Proceeds from Disposal of Property and Equipment	-	7,979	9,424
Change in Construction in Process Costs	-	-	41,950
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	(803)	2,028	(4,192)
Reinvestments in Bremer Money Markets	(11,336)	(48,888)	(80,555)
Reinvestments in Investment Money Market	(15,989)	(38,263)	(74,742)
Reinvestments in Investment CD's	-	(37,802)	(42,773)
Reinvestments in Endowment	(6,420)	(12,317)	(22,019)
Proceeds from Sale of Investments	102,363	374,739	925,630
Purchase of Investments	(3,663)	(144,183)	(757,221)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	(1,000,000)	(750,000)
Change in Investment Money Market - For Sales Proceeds	(102,363)	(374,739)	(925,630)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	803	(2,028)	4,192
Change in Investment Money Market - For Purchase of Investments	3,663	144,183	757,221
Change in Investments - For Investment Fee	1,496	8,925	17,461
Net Cash Provided (Used) by Investing Activities	(32,249)	(1,195,647)	(1,343,745)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(7,538)	(44,931)	(90,961)
Vehicle Lease Payable	-	-	116,522
Net Cash Provided (Used) by Financing Activities	(7,538)	(44,931)	25,561
Net Increase (Decrease) in Cash and Cash Equivalents	250,728	(379,354)	562,172
Cash and Cash Equivalents - Beginning of Period	713,169	1,343,252	781,081
Cash and Cash Equivalents - End of Period	\$ 963,897	\$ 963,898	\$ 1,343,253

Additional Explanation:

*See narrative report for year's activity.