

## WACOSA

Summarized Statement of Financial Position  
and Financial Activities  
As of December 31, 2025

### Statements of Financial Position - Balance Sheet

	December 31, 2025	Last Year	Year-to-Date Increase (Decrease) Between Years
<b>ASSETS</b>			
Cash and Cash Equivalents	1,191,934.13	1,343,253.39	(151,319.26)
Investments	8,264,728.69	6,957,232.45	1,307,496.24
Other Current Assets	1,907,761.33	1,729,181.53	178,579.80
Rights of Use Assets	156,244.45	192,165.37	(35,920.92)
Net Property, Equip. Financing	4,630,447.01	4,465,290.35	165,156.66
<b>Total Assets</b>	<b>16,151,115.61</b>	<b>14,687,123.09</b>	<b>1,463,992.52</b>
<b>LIABILITIES AND NET ASSETS</b>			
Current Maturities of Notes	132,045.88	126,882.29	5,163.59
Accounts Payable	110,677.39	150,952.90	(40,275.51)
Other Accrued Expenditures	605,424.94	552,486.87	52,938.07
Long Term Rights of Use Liability	119,100.88	156,243.34	(37,142.46)
Notes Payable, Net of Current	73,197.48	167,951.71	(94,754.23)
<b>Total Liabilities</b>	<b>1,040,446.57</b>	<b>1,154,517.11</b>	<b>(114,070.54)</b>
<b>NET ASSETS</b>			
Designated Funds	6,090,261.00	6,086,941.00	3,320.00
Unrestricted Fund Balance	5,001,931.84	3,061,082.19	1,940,849.65
Current Year Income	1,578,063.06	2,125,850.42	(547,787.36)
Restricted Assets	2,440,413.14	2,258,732.37	181,680.77
<b>Total Net Assets</b>	<b>15,110,669.04</b>	<b>13,532,605.98</b>	<b>1,578,063.06</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>16,151,115.61</b>	<b>14,687,123.09</b>	<b>1,463,992.52</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	7,887,099.38	8,053,580.00	7,711,724.93	(166,480.62)
Vocational (Business) Income	2,011,539.39	1,839,639.00	1,803,259.17	171,900.39
Contributions	957,099.32	1,064,641.00	1,397,207.04	(107,541.68)
Investment Income	386,294.13	106,347.00	286,218.91	279,947.13
Miscellaneous Income	29,117.70	0.00	9,902.80	29,117.70
<b>Total Income</b>	<b>11,271,149.92</b>	<b>11,064,207.00</b>	<b>11,208,312.85</b>	<b>206,942.92</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold		0.00	0.00	0.00
Staff Wages & Related Costs	6,526,526.62	6,854,647.00	6,106,694.80	(328,120.38)
Client Wages & Related Costs	784,865.80	782,287.00	724,430.87	2,578.80
Program & Office Supplies	88,275.62	91,872.00	78,816.25	(3,596.38)
Building & Equipment Costs	560,812.59	526,478.00	481,413.84	34,334.59
Advertising & Public Relations	581,567.45	572,799.00	555,025.71	8,768.45
Transportation Costs	464,156.11	498,925.00	465,276.01	(34,768.89)
Miscellaneous Other Expenses	295,400.30	413,595.00	311,415.14	(118,194.70)
Depreciation Expense	391,482.37	429,593.00	359,389.81	(38,110.63)
<b>Total Expenses</b>	<b>9,693,086.86</b>	<b>10,170,196.00</b>	<b>9,082,462.43</b>	<b>(477,109.14)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,578,063.06</b>	<b>894,011.00</b>	<b>2,125,850.42</b>	<b>684,052.06</b>





**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of December 31, 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)
<b>REVENUE &amp; SUPPORT</b>								
Vocational (Business) Income	574,097.01	511,643.00	515,454.09	62,454.01	498,404.71	386,382.00	406,184.59	112,022.71
<b>Total Income</b>	<b>574,097.01</b>	<b>511,643.00</b>	<b>515,454.09</b>	<b>62,454.01</b>	<b>498,404.71</b>	<b>386,382.00</b>	<b>406,184.59</b>	<b>112,022.71</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	5,704.52	181.00	5,462.84	5,523.52	115,594.99	131,843.00	98,305.32	(16,248.01)
Client Wages & Related Costs	339,751.35	330,198.00	310,373.76	9,553.35	248,367.10	235,397.00	213,065.88	12,970.10
Program & Office Supplies	5,271.24	5,358.00	4,598.45	(86.76)	2,428.30	4,798.00	4,117.95	(2,369.70)
Building & Equipment Costs	12,764.54	10,855.00	12,598.87	1,909.54	112,270.14	93,916.00	79,480.97	18,354.14
Advertising & Public Relations	62.06	55.00	43.43	7.06	138.08	120.00	96.64	18.08
Transportation Costs	-	-	-	-	12,694.00	12,987.00	11,006.11	(293.00)
Miscellaneous Other Expenses	397.30	404.00	313.46	(6.70)	348.05	331.00	264.07	17.05
Depr. & Amort. Expense	-	-	-	-	53,175.29	65,765.00	54,347.10	(12,589.71)
<b>Total Expenses</b>	<b>363,951.01</b>	<b>347,051.00</b>	<b>333,390.81</b>	<b>16,900.01</b>	<b>545,015.95</b>	<b>545,157.00</b>	<b>460,684.04</b>	<b>(141.05)</b>
<b>CHANGE IN NET ASSETS</b>	<b>210,146.00</b>	<b>164,592.00</b>	<b>182,063.28</b>	<b>45,554.00</b>	<b>(46,611.24)</b>	<b>(158,775.00)</b>	<b>(54,499.45)</b>	<b>112,163.76</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	522,684.08	514,663.00	491,049.98	8,021.08	416,353.59	426,951.00	390,570.51	(10,597.41)
Contributions	524,895.82	-	482,281.86	524,895.82	-	-	-	-
<b>Total Income</b>	<b>1,047,579.90</b>	<b>514,663.00</b>	<b>973,331.84</b>	<b>532,916.90</b>	<b>416,353.59</b>	<b>426,951.00</b>	<b>390,570.51</b>	<b>(10,597.41)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	391,696.23	330,687.00	329,271.26	61,009.23	65,775.21	45,439.00	48,105.44	20,336.21
Client Wages & Related Costs	59,536.40	58,049.00	54,133.88	1,487.40	84,717.62	107,808.00	99,326.82	(23,090.38)
Program & Office Supplies	4,797.19	4,186.00	3,591.60	611.19	22,299.48	21,696.00	18,612.71	603.48
Building & Equipment Costs	67,850.87	67,570.00	62,018.08	280.87	34,648.61	33,598.00	30,886.68	1,050.61
Advertising & Public Relations	521,811.83	12,561.00	492,284.34	509,250.83	7,496.50	9,155.00	5,879.53	(1,658.50)
Transportation Costs	-	-	-	-	5,327.10	5,089.00	5,080.05	238.10
Miscellaneous Other Expenses	10,725.06	15,749.00	12,024.40	(5,023.94)	6,694.88	4,508.00	3,415.56	2,186.88
Depr. & Amort. Expense	37,622.57	44,551.00	36,818.61	(6,928.43)	15,877.94	18,711.00	15,359.83	(2,833.06)
<b>Total Expenses</b>	<b>1,094,040.15</b>	<b>533,353.00</b>	<b>990,142.17</b>	<b>560,687.15</b>	<b>242,837.34</b>	<b>246,004.00</b>	<b>226,666.62</b>	<b>(3,166.66)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(46,460.25)</b>	<b>(18,690.00)</b>	<b>(16,810.33)</b>	<b>(27,770.25)</b>	<b>173,516.25</b>	<b>180,947.00</b>	<b>163,903.89</b>	<b>(7,430.75)</b>

# WACOSA

## Summarized Statement of Programs and Vocational (Business) Activities As of December 31, 2025

	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	2,011,539.39	1,839,639.00	1,803,259.17	171,900.39	-	-	-	-
Contributions	524,895.82	-	482,281.86	524,895.82	432,203.50	1,064,641.00	914,925.18	(632,437.50)
Investment Income	-	-	-	-	386,294.13	106,347.00	286,218.91	279,947.13
Miscellaneous Income	-	-	-	-	29,117.70	-	9,902.80	29,117.70
<b>Total Income</b>	<b>2,536,435.21</b>	<b>1,839,639.00</b>	<b>2,285,541.03</b>	<b>696,796.21</b>	<b>847,615.33</b>	<b>1,170,988.00</b>	<b>1,211,046.89</b>	<b>(323,372.67)</b>
<b>EXPENDITURES</b>								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	578,770.95	508,150.00	481,144.86	70,620.95	1,111,303.11	1,114,281.00	978,381.47	(2,977.89)
Client Wages & Related Costs	732,372.47	731,452.00	676,900.34	920.47	1,685.03	1,459.00	1,399.98	226.03
Program & Office Supplies	34,796.21	36,038.00	30,920.71	(1,241.79)	9,732.31	13,083.00	11,223.56	(3,350.69)
Building & Equipment Costs	227,534.16	205,939.00	184,984.60	21,595.16	56,623.71	77,661.00	73,589.13	(21,037.29)
Advertising & Public Relations	529,508.47	21,891.00	498,303.94	507,617.47	46,288.97	545,834.00	52,683.77	(499,545.03)
Transportation Costs	18,021.10	18,076.00	16,086.16	(54.90)	-	-	-	-
Miscellaneous Other Expenses	18,165.29	20,992.00	16,017.49	(2,826.71)	259,522.60	373,917.00	280,922.75	(114,394.40)
Depr. & Amort. Expense	106,675.80	129,027.00	106,525.54	(22,351.20)	36,528.38	46,837.00	38,577.00	(10,308.62)
<b>Total Expenses</b>	<b>2,245,844.45</b>	<b>1,671,565.00</b>	<b>2,010,883.64</b>	<b>574,279.45</b>	<b>1,521,684.11</b>	<b>2,173,072.00</b>	<b>1,436,777.66</b>	<b>(651,387.89)</b>
<b>CHANGE IN NET ASSETS</b>	<b>290,590.76</b>	<b>168,074.00</b>	<b>274,657.39</b>	<b>122,516.76</b>	<b>(674,068.78)</b>	<b>(1,002,084.00)</b>	<b>(225,730.77)</b>	<b>328,015.22</b>

**WACOSA**  
Summarized Statement of Programs and Vocational (Business) Activities  
As of December 31, 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)
<b>REVENUE &amp; SUPPORT</b>				
Program Service Income	7,887,099.38	8,053,580.00	7,711,724.93	(166,480.62)
Vocational (Business) Income	2,011,539.39	1,839,639.00	1,803,259.17	171,900.39
Contributions	957,099.32	1,064,641.00	1,397,207.04	(107,541.68)
Investment Income	386,294.13	106,347.00	286,218.91	279,947.13
Miscellaneous Income	29,117.70	-	9,902.80	29,117.70
<b>Total Income</b>	<b>11,271,149.92</b>	<b>11,064,207.00</b>	<b>11,208,312.85</b>	<b>206,942.92</b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	6,526,526.62	6,854,647.00	6,106,694.80	(328,120.38)
Client Wages & Related Costs	784,865.80	782,287.00	724,430.87	2,578.80
Program & Office Supplies	88,275.62	91,872.00	78,816.25	(3,596.38)
Building & Equipment Costs	560,812.59	526,478.00	481,413.84	34,334.59
Advertising & Public Relations	581,567.45	572,799.00	555,025.71	8,768.45
Transportation Costs	464,156.11	498,925.00	465,276.01	(34,768.89)
Miscellaneous Other Expenses	295,400.30	413,595.00	311,415.14	(118,194.70)
Depr. & Amort. Expense	391,482.37	429,593.00	359,389.81	(38,110.63)
<b>Total Expenses</b>	<b>9,693,086.86</b>	<b>10,170,196.00</b>	<b>9,082,462.43</b>	<b>(477,109.14)</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,578,063.06</b>	<b>894,011.00</b>	<b>2,125,850.42</b>	<b>684,052.06</b>

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

	Month Ended 12/31/2025	Current Year To-Date 12/31/2025	Prior Year 12/31/2024
<b>Cash Flow - Operating Activities</b>			
Change in Asset - Net Income (Loss)	\$ 30,642	\$ 1,578,063	\$ 2,126,889
Depreciation & Amortization	33,463	350,013	319,873
Net Unrealized (Gain) Loss on Investments	(3,773)	(99,998)	(62,148)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(4,381)	(18,855)	(21,443)
(Gain) Loss on Sale of Property and Equipment	(9,353)	(9,479)	(9,424)
Property Taxes Paid with Financing	-	-	-
(Increase) Decrease in			
Accounts Receivable Program	(42,178)	(12,042)	(26,381)
Accounts Receivable Vocational, Net	24,280	13,808	(19,085)
Accounts Receivable Electrolux	-	-	-
Other Receivables	(8,196)	(8,398)	109
Inventory	(10,071)	(10,250)	500
Prepaid Expenses	29,473	(82,897)	(210,216)
Rights of Use Assets	35,921	35,921	(125,521)
Increase (Decrease) in			
Accounts Payable	(12,978)	(40,276)	(142,586)
Accrued Expenses (Unearned Revenue)	-	(2,500)	-
Salaries and Related Benefits Payable (Including Accrued Vacation)	50,510	60,600	49,789
Rights of Use Current & Long Term	(37,142)	(37,142)	-
Net Cash Provided (Used) by Operating Activities	<u>76,217</u>	<u>1,716,568</u>	<u>1,880,355</u>
<b>Cash Flows - Investing Activities</b>			
Purchase of Property and Equipment	(36,768)	(523,323)	(442,491)
Proceeds from Disposal of Property and Equipment	9,353	17,632	9,424
Change in Construction in Process Costs	26,333	-	41,950
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	(766)	4,993	(4,192)
Reinvestments in Bremer Money Markets	(10,835)	(116,174)	(80,555)
Reinvestments in Investment Money Market	(17,148)	(80,174)	(74,742)
Reinvestments in Investment CD's	-	(61,685)	(42,773)
Reinvestments in Endowment	(8,562)	(27,413)	(22,019)
Proceeds from Sale of Investments	100,000	836,549	925,630
Purchase of Investments	-	(634,052)	(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	(100,000)	(836,549)	(925,630)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	766	(4,993)	4,192
Change in Investment Money Market - For Purchase of Investments	-	634,052	757,221
Change in Investments - For Investment Fee	1,523	18,005	17,461
Net Cash Provided (Used) by Investing Activities	<u>(36,103)</u>	<u>(1,773,133)</u>	<u>(1,343,745)</u>
<b>Cash Flows - Financing Activities</b>			
Repayment of Long Term Debt	(11,668)	(94,754)	(90,961)
Vehicle Lease Payable	-	-	116,522
Net Cash Provided (Used) by Financing Activities	<u>(11,668)</u>	<u>(94,754)</u>	<u>25,561</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>28,446</u>	<u>(151,319)</u>	<u>562,172</u>
Cash and Cash Equivalents - Beginning of Period	<u>1,163,488</u>	<u>1,343,252</u>	<u>781,081</u>
Cash and Cash Equivalents - End of Period	<u><u>\$ 1,191,934</u></u>	<u><u>\$ 1,191,933</u></u>	<u><u>\$ 1,343,253</u></u>

**Additional Explanation:**

\*See narrative report for year's activity.