WACOSA

Summarized Statement of Financial Position
and Financial Activities
As of March 31, 2026

Statements of Financial Position - Balance Sheet

	March 31, 2026	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,333,252.69	1,463,371.63	(130,118.94)
Investments	8,314,139.37	7,027,925.62	1,286,213.75
Other Current Assets	2,219,556.30	1,907,307.17	312,249.13
Rights of Use Assets	156,244.45	192,165.37	(35,920.92)
Net Property, Equip. Financing	4,580,771.60	4,450,240.85	130,530.75
Total Assets	**16,603,964.41**	**15,041,010.64**	**1,562,953.77**
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	132,045.88	126,882.29	5,163.59
Accounts Payable	128,631.88	103,879.75	24,752.13
Other Accrued Expenditures	670,456.19	572,164.89	98,291.30
Long Term Rights of Use Liability	119,100.88	156,243.34	(37,142.46)
Notes Payable, Net of Current	49,857.28	145,579.79	(95,722.51)
Total Liabilities	**1,100,092.11**	**1,104,750.06**	**(4,657.95)**
NET ASSETS			
Designated Funds	6,090,261.00	6,086,941.00	3,320.00
Unrestricted Fund Balance	6,548,495.21	5,170,917.01	1,377,578.20
Current Year Income	393,203.26	403,654.60	(10,451.34)
Restricted Assets	2,471,912.83	2,274,747.97	197,164.86
Total Net Assets	**15,503,872.30**	**13,936,260.58**	**1,567,611.72**
Total Liabilities & Net Assets	**16,603,964.41**	**15,041,010.64**	**1,562,953.77**

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	1,896,391.79	1,992,486.00	1,985,606.91	(96,094.21)
Vocational (Business) Income	500,338.07	501,065.00	489,084.92	(726.93)
Contributions	283,856.27	230,095.00	44,281.93	53,761.27
Investment Income	40,169.39	46,686.00	73,477.96	(6,516.61)
Miscellaneous Income	(190.84)	2,502.00	3,163.69	(2,692.84)
Total Income	**2,720,564.68**	**2,772,834.00**	**2,595,615.41**	**(52,269.32)**
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	1,601,871.88	1,808,757.00	1,531,649.72	(206,885.12)
Client Wages & Related Costs	187,386.23	213,394.00	209,598.46	(26,007.77)
Program & Office Supplies	30,335.75	27,665.00	19,919.65	2,670.75
Building & Equipment Costs	168,953.10	161,746.00	145,387.94	7,207.10
Advertising & Public Relations	9,042.98	21,747.00	6,376.44	(12,704.02)
Transportation Costs	107,394.84	129,811.00	117,484.50	(22,416.16)
Miscellaneous Other Expenses	109,847.95	134,451.00	68,841.54	(24,603.05)
Depreciation Expense	112,528.69	114,501.00	92,702.56	(1,972.31)
Total Expenses	**2,327,361.42**	**2,612,072.00**	**2,191,960.81**	**(284,710.58)**
CHANGE IN NET ASSETS	**393,203.26**	**160,762.00**	**403,654.60**	**232,441.26**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of March 31, 2026

	South Program		North Program	
	Year-to Date Actual	Last Year at This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income	968,295.07	1,035,516.29	250,672.82	233,204.05
Total Income	**968,295.07**	**1,035,516.29**	**250,672.82**	**233,204.05**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	585,254.47	585,773.38	171,122.33	204,904.02
Client Wages & Related Costs	9,205.75	10,265.17	165.71	146.87
Program & Office Supplies	10,381.44	4,016.36	1,496.09	1,044.10
Building & Equipment Costs	41,369.92	36,765.83	13,195.53	11,593.31
Advertising & Public Relations	390.98	1,156.06	111.03	328.29
Transportation Costs	67,547.91	73,697.96	21,810.54	23,783.73
Miscellaneous Other Expenses	-	129.18	-	50.40
Depr. & Amort. Expense	41,156.27	30,462.45	13,404.72	9,970.63
Total Expenses	**755,306.74**	**742,266.39**	**221,305.95**	**251,821.35**
CHANGE IN NET ASSETS	**212,988.33**	**293,249.90**	**29,366.87**	**(18,617.30)**

	Seniors Program		1st Ave Program	
	Year-to Date Actual	Last Year This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income	120,616.59	131,550.82	165,617.40	181,291.60
Total Income	**120,616.59**	**131,550.82**	**165,617.40**	**181,291.60**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	90,741.95	82,618.67	134,886.85	115,086.50
Client Wages & Related Costs	-	-	1,488.46	1,234.86
Program & Office Supplies	1,432.06	1,559.15	859.41	1,275.64
Building & Equipment Costs	3,097.26	2,261.47	12,870.68	11,051.31
Advertising & Public Relations	64.89	191.87	50.44	149.15
Transportation Costs	7,606.08	8,298.12	2,668.98	3,245.58
Miscellaneous Other Expenses	-	105.53	-	25.74
Depr. & Amort. Expense	4,666.43	3,541.91	3,775.00	2,621.74
Total Expenses	**107,608.67**	**98,576.72**	**156,599.82**	**134,690.52**
CHANGE IN NET ASSETS	**13,007.92**	**32,974.10**	**9,017.58**	**46,601.08**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of March 31, 2026

	Sauk Centre DT&H Program		Sauk Centre EE Program	
	Year-to Date Actual	Last Year at This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income	360,893.29	383,996.35	30,296.62	20,047.80
Total Income	**360,893.29**	**383,996.35**	**30,296.62**	**20,047.80**
EXPENDITURES				
Cost of Goods Sold	-	-		-
Staff Wages & Related Costs	160,154.03	149,989.24	17,077.24	19,390.60
Client Wages & Related Costs	890.15	841.54		0.00
Program & Office Supplies	1,850.01	1,899.65	676.64	694.79
Building & Equipment Costs	7,270.01	6,188.09	2,786.82	2,428.93
Advertising & Public Relations	60.49	178.86	34.07	100.74
Transportation Costs	4,723.39	5,677.80	-	0.00
Miscellaneous Other Expenses	-	56.79	0.00	9.54
Depr. , ROU, & Amort. Expense	9,296.15	8,218.92	2,509.08	2,532.45
Total Expenses	**184,244.23**	**173,050.89**	**23,083.85**	**25,157.05**
CHANGE IN NET ASSETS	**176,649.06**	**210,945.46**	**7,212.77**	**(5,109.25)**

			Total Program Income	
			Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income			1,896,391.79	1,985,606.91
Total Income			**1,896,391.79**	**1,985,606.91**
EXPENDITURES				
Cost of Goods Sold			0.00	0.00
Staff Wages & Related Costs			1,159,236.87	1,157,762.41
Client Wages & Related Costs			11,750.07	12,488.44
Program & Office Supplies			16,695.65	10,489.69
Building & Equipment Costs			80,590.22	70,288.94
Advertising & Public Relations			711.90	2,104.97
Transportation Costs			104,356.90	114,703.19
Miscellaneous Other Expenses			0.00	377.18
Depr. & Amort. Expense			74,807.65	57,348.10
Total Expenses			**1,448,149.26**	**1,425,562.92**
CHANGE IN NET ASSETS			**448,242.53**	**560,043.99**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of March 31, 2026

	Community Crews		Production	
	Year-to Date Actual	Last Year at This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Vocational (Business) Income	119,917.40	143,475.32	132,990.70	131,880.95
Total Income	**119,917.40**	**143,475.32**	**132,990.70**	**131,880.95**
EXPENDITURES				
Cost of Goods Sold		-	-	-
Staff Wages & Related Costs	981.79	1,475.12	29,597.90	30,592.78
Client Wages & Related Costs	70,070.09	85,319.67	72,625.33	71,355.24
Program & Office Supplies	1,409.01	1,436.19	380.79	770.20
Building & Equipment Costs	2,121.00	2,211.02	29,389.67	31,860.89
Advertising & Public Relations	7.65	22.64	17.03	50.37
Transportation Costs	-	-	2,503.38	1,609.75
Miscellaneous Other Expenses	74.85	-	52.71	-
Depr. & Amort. Expense	-	-	13,586.76	13,179.96
Total Expenses	**74,664.39**	**90,464.64**	**148,153.57**	**149,419.19**
CHANGE IN NET ASSETS	**45,253.01**	**53,010.68**	**(15,162.87)**	**(17,538.24)**

	ThriftWorks!		DocuShred	
	Year-to Date Actual	Last Year at This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income	-	-	-	-
Vocational (Business) Income	137,358.35	119,242.28	110,071.62	94,486.37
Contributions		-	-	-
Total Income	**137,358.35**	**119,242.28**	**110,071.62**	**94,486.37**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	101,054.23	86,205.92	18,555.57	13,159.88
Client Wages & Related Costs	13,258.18	14,035.74	19,191.87	26,055.73
Program & Office Supplies	2,036.16	1,258.84	5,102.36	3,072.20
Building & Equipment Costs	21,598.27	17,973.21	20,134.75	9,188.51
Advertising & Public Relations	1,388.96	809.86	260.47	437.86
Transportation Costs	-		534.56	1,171.56
Miscellaneous Other Expenses	2,536.83	3,215.84	53.38	3,220.80
Depr. & Amort. Expense	9,608.31	9,259.38	5,747.88	3,780.06
Total Expenses	**151,480.94**	**132,758.79**	**69,580.84**	**60,086.60**
CHANGE IN NET ASSETS	**(14,122.59)**	**(13,516.51)**	**40,490.78**	**34,399.77**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of March 31, 2026

	Total Vocational (Business) Income		Administrative Expense & Fundraising	
	Year-to Date Actual	Last Year at This Time	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income	-	-	-	-
Vocational (Business) Income	500,338.07	489,084.92	-	-
Contributions	-	-	283,856.27	44,281.93
Investment Income	-	-	40,169.39	73,477.96
Miscellaneous Income	-	-	(190.84)	3,163.69
Total Income	**500,338.07**	**489,084.92**	**323,834.82**	**120,923.58**
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	-	-
Staff Wages & Related Costs	150,189.49	131,433.70	292,445.52	242,453.61
Client Wages & Related Costs	175,145.47	196,766.38	490.69	343.64
Program & Office Supplies	8,928.32	6,537.43	4,711.78	2,892.53
Building & Equipment Costs	73,243.69	61,233.63	15,119.19	13,865.37
Advertising & Public Relations	1,674.11	1,320.73	6,656.97	2,950.74
Transportation Costs	3,037.94	2,781.31	-	-
Miscellaneous Other Expenses	2,717.77	6,436.64	107,130.18	62,027.72
Depr. & Amort. Expense	28,942.95	26,219.40	8,778.09	9,135.06
Total Expenses	**443,879.74**	**432,729.22**	**435,332.42**	**333,668.67**
CHANGE IN NET ASSETS	**56,458.33**	**56,355.70**	**(111,497.60)**	**(212,745.09)**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of March 31, 2026

	Total Activity Year-to-Date	
	Year-to Date Actual	**Last Year at This Time**
REVENUE & SUPPORT		
Program Service Income	1,896,391.79	1,985,606.91
Vocational (Business) Income	500,338.07	489,084.92
Contributions	283,856.27	44,281.93
Investment Income	40,169.39	73,477.96
Miscellaneous Income	(190.84)	3,163.69
Total Income	**2,720,564.68**	**2,595,615.41**
EXPENDITURES		
Cost of Goods Sold	0.00	0.00
Staff Wages & Related Costs	1,601,871.88	1,531,649.72
Client Wages & Related Costs	187,386.23	209,598.46
Program & Office Supplies	30,335.75	19,919.65
Building & Equipment Costs	168,953.10	145,387.94
Advertising & Public Relations	9,042.98	6,376.44
Transportation Costs	107,394.84	117,484.50
Miscellaneous Other Expenses	109,847.95	68,841.54
Depr. & Amort. Expense	112,528.69	92,702.56
Total Expenses	**2,327,361.42**	**2,191,960.81**
CHANGE IN NET ASSETS	**393,203.26**	**403,654.60**

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

	Month Ended 3/31/2026	Current Year To-Date 3/31/2026	Prior Year 12/31/2025
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	$ 137,352	$ 393,203	$ 1,578,063
Depreciation & Amortization	34,338	102,161	350,013
Net Unrealized (Gain) Loss on Investments	47,419	37,855	(99,998)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(12,936)	(13,392)	(18,855)
(Gain) Loss on Sale of Property and Equipment	-	-	(9,479)
Property Taxes Paid with Financing	-	-	-
(Increase) Decrease in			
Accounts Receivable Program	(106,207)	(92,660)	(12,042)
Accounts Receivable Vocational, Net	(13,498)	(42,284)	13,808
Accounts Receivable Electrolux	-	-	-
Other Receivables	(12,532)	(91,745)	(8,398)
Inventory	1,135	500	(10,250)
Prepaid Expenses	19,254	(94,848)	(82,897)
Rights of Use Assets	-	-	35,921
Increase (Decrease) in			
Accounts Payable	(2,897)	17,954	(40,276)
Accrued Expenses (Unearned Revenue)	-	-	(2,500)
Salaries and Related Benefits Payable (*Including Accrued Vacation*)	29,433	65,031	60,600
Rights of Use Current & Long Term	-	-	(37,142)
Net Cash Provided (Used) by Operating Activities	120,860	281,777	1,716,568
Cash Flows - Investing Activities			
Purchase of Property and Equipment	-	(52,486)	(523,323)
Proceeds from Disposal of Property and Equipment	-	-	17,632
Change in Construction in Process Costs	-	-	-
Balance of Change in Construction In Process - Escrow Account	-	-	-
Balance of Change in Construction Payable	-	-	-
Change in Accrued Investment Interest	(95)	148	4,993
Reinvestments in Bremer Money Markets	(10,051)	(29,857)	(116,174)
Reinvestments in Investment Money Market	(16,769)	(19,967)	(80,174)
Reinvestments in Investment CD's	(12,281)	(12,281)	(61,685)
Reinvestments in Endowment	(7,118)	(7,118)	(27,413)
Proceeds from Sale of Investments	375,000	376,651	836,549
Purchase of Investments	-	(118,604)	(634,052)
Purchase of Investments - Reinvested Dividends	-	-	-
Change in Investment Money Market - Transfer (from)/to Operating	-	-	(1,000,000)
Change in Investment Money Market - For Sales Proceeds	(375,000)	(376,651)	(836,549)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	95	(148)	(4,993)
Change in Investment Money Market - For Purchase of Investments	-	118,604	634,052
Change in Investments - For Investment Fee	1,534	4,591	18,005
Net Cash Provided (Used) by Investing Activities	(44,685)	(117,119)	(1,773,133)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(7,845)	(23,340)	(94,754)
Vehicle Lease Payable	-	-	-
Net Cash Provided (Used) by Financing Activities	(7,845)	(23,340)	(94,754)
Net Increase (Decrease) in Cash and Cash Equivalents	68,331	141,319	(151,319)
Cash and Cash Equivalents - Beginning of Period	1,264,922	1,191,934	1,343,252
Cash and Cash Equivalents - End of Period	**$ 1,333,253**	**$ 1,333,253**	**$ 1,191,933**

Additional Explanation:
*See narrative report for year's activity.