WACOSA
Summarized Statement of Financial Position
and Financial Activities
As of June 30, 2026

Statements of Financial Position - Balance Sheet

	June 30, 2026	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,765,308.27	963,898.41	801,409.86
Investments	8,365,252.79	8,113,227.97	252,024.82
Other Current Assets	2,155,764.97	1,938,590.23	217,174.74
Rights of Use Assets	156,244.45	192,165.37	(35,920.92)
Net Property, Equip. Financing	4,500,417.20	4,367,817.14	132,600.06
Total Assets	**16,942,987.68**	**15,575,699.12**	**1,367,288.56**
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	132,045.88	126,882.29	5,163.59
Accounts Payable	130,987.26	92,244.15	38,743.11
Other Accrued Expenditures	653,144.72	632,072.00	21,072.72
Long Term Rights of Use Liability	119,100.88	156,243.34	(37,142.46)
Notes Payable, Net of Current	26,297.80	123,020.77	(96,722.97)
Total Liabilities	**1,061,576.54**	**1,130,462.55**	**(68,886.01)**
NET ASSETS			
Designated Funds	6,090,261.00	6,086,941.00	3,320.00
Unrestricted Fund Balance	6,457,112.91	5,134,811.78	1,322,301.13
Current Year Income	770,742.10	912,630.59	(141,888.49)
Restricted Assets	2,563,295.13	2,310,853.20	252,441.93
Total Net Assets	**15,881,411.14**	**14,445,236.57**	**1,436,174.57**
Total Liabilities & Net Assets	**16,942,987.68**	**15,575,699.12**	**1,367,288.56**

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	3,794,482.28	3,984,971.00	4,021,691.17	(190,488.72)
Vocational (Business) Income	990,437.21	1,011,524.00	1,008,801.85	(21,086.79)
Contributions	453,083.09	378,294.00	96,884.01	74,789.09
Investment Income	138,182.99	93,372.00	190,605.78	44,810.99
Miscellaneous Income	9.01	5,004.00	18,576.69	(4,994.99)
Total Income	**5,376,194.58**	**5,473,165.00**	**5,336,559.50**	**(96,970.42)**
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	3,209,352.01	3,564,588.00	3,111,943.72	(355,235.99)
Client Wages & Related Costs	364,926.97	426,789.00	414,735.21	(61,862.03)
Program & Office Supplies	38,016.21	55,329.00	42,980.52	(17,312.79)
Building & Equipment Costs	302,454.16	323,493.00	265,668.38	(21,038.84)
Advertising & Public Relations	31,043.62	39,393.50	17,585.71	(8,349.88)
Transportation Costs	227,989.99	259,623.00	235,185.17	(31,633.01)
Miscellaneous Other Expenses	206,187.98	286,424.00	148,269.15	(80,236.02)
Depreciation Expense	225,481.54	229,003.00	187,561.05	(3,521.46)
Total Expenses	**4,605,452.48**	**5,184,642.50**	**4,423,928.91**	**(579,190.02)**
CHANGE IN NET ASSETS	**770,742.10**	**288,522.50**	**912,630.59**	**482,219.60**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 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	1,960,626.94	2,102,115.59	500,874.78	480,931.56
Total Income	**1,960,626.94**	**2,102,115.59**	**500,874.78**	**480,931.56**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	1,188,020.49	1,181,030.99	347,398.51	401,414.34
Client Wages & Related Costs	18,863.03	21,571.25	314.11	271.32
Program & Office Supplies	6,740.37	6,026.43	2,123.89	1,751.91
Building & Equipment Costs	74,654.60	66,779.56	23,622.22	22,388.66
Advertising & Public Relations	2,275.15	1,352.32	637.32	384.02
Transportation Costs	140,760.94	144,535.77	45,458.29	46,643.40
Miscellaneous Other Expenses	19,047.92	301.42	50.40	117.60
Depr. & Amort. Expense	82,680.30	62,227.20	26,927.27	20,365.07
Total Expenses	**1,533,042.80**	**1,483,824.94**	**446,532.01**	**493,336.32**
CHANGE IN NET ASSETS	**427,584.14**	**618,290.65**	**54,342.77**	**(12,404.76)**

	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	236,948.45	255,956.60	337,898.62	362,168.40
Total Income	**236,948.45**	**255,956.60**	**337,898.62**	**362,168.40**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	175,790.69	168,742.16	275,964.97	226,121.39
Client Wages & Related Costs	-	-	2,691.13	2,602.42
Program & Office Supplies	3,255.10	10,898.07	1,276.00	2,329.77
Building & Equipment Costs	7,031.77	4,905.95	19,166.54	19,027.28
Advertising & Public Relations	315.18	224.45	306.15	174.43
Transportation Costs	15,865.36	16,273.09	5,358.45	6,465.16
Miscellaneous Other Expenses	23.85	165.09	25.74	60.06
Depr. & Amort. Expense	9,390.15	7,234.05	7,608.97	5,398.59
Total Expenses	**211,672.10**	**208,442.86**	**312,397.95**	**262,179.10**
CHANGE IN NET ASSETS	**25,276.35**	**47,513.74**	**25,500.67**	**99,989.30**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 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	726,557.60	759,862.17	31,575.89	60,656.85
Total Income	**726,557.60**	**759,862.17**	**31,575.89**	**60,656.85**
EXPENDITURES				
Cost of Goods Sold	-	-		-
Staff Wages & Related Costs	310,583.77	305,217.99	30,588.66	36,645.41
Client Wages & Related Costs	1,706.94	1,746.81		0.00
Program & Office Supplies	1,332.74	2,501.37	487.45	914.86
Building & Equipment Costs	12,865.54	11,989.91	4,834.30	4,705.66
Advertising & Public Relations	548.90	209.23	80.07	117.85
Transportation Costs	10,244.39	11,200.17	-	0.00
Miscellaneous Other Expenses	7,198.05	187.51	9.54	22.26
Depr. , ROU, & Amort. Expense	18,651.21	16,608.88	5,018.16	5,069.79
Total Expenses	**363,131.54**	**349,661.87**	**41,018.18**	**47,475.83**
CHANGE IN NET ASSETS	**363,426.06**	**410,200.30**	**(9,442.29)**	**13,181.02**

			Total Program Income	
			Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT				
Program Service Income			3,794,482.28	4,021,691.17
Total Income			**3,794,482.28**	**4,021,691.17**
EXPENDITURES				
Cost of Goods Sold			0.00	0.00
Staff Wages & Related Costs			2,328,347.09	2,319,172.28
Client Wages & Related Costs			23,575.21	26,191.80
Program & Office Supplies			15,215.55	24,422.41
Building & Equipment Costs			142,174.97	129,797.02
Advertising & Public Relations			4,162.77	2,462.30
Transportation Costs			217,687.43	225,117.59
Miscellaneous Other Expenses			26,355.50	853.94
Depr. & Amort. Expense			150,276.06	116,903.58
Total Expenses			**2,907,794.58**	**2,844,920.92**
CHANGE IN NET ASSETS			**886,687.70**	**1,176,770.25**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 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	244,108.56	288,271.20	242,305.54	265,350.78
Total Income	**244,108.56**	**288,271.20**	**242,305.54**	**265,350.78**
EXPENDITURES				
Cost of Goods Sold		-	-	-
Staff Wages & Related Costs	981.79	2,850.90	50,867.53	59,346.35
Client Wages & Related Costs	144,506.38	171,372.29	131,167.39	139,129.94
Program & Office Supplies	2,931.03	2,564.51	1,980.39	1,264.13
Building & Equipment Costs	3,606.62	5,886.51	54,371.53	52,764.94
Advertising & Public Relations	7.65	26.48	107.67	58.92
Transportation Costs	-	-	7,488.85	6,171.55
Miscellaneous Other Expenses	74.85	-	52.71	-
Depr. & Amort. Expense	25.01	-	27,041.41	26,359.92
Total Expenses	**152,133.33**	**182,700.69**	**273,077.48**	**285,095.75**
CHANGE IN NET ASSETS	**91,975.23**	**105,570.51**	**(30,771.94)**	**(19,744.97)**

	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	279,735.08	246,662.42	224,288.03	208,517.45
Contributions		-	-	-
Total Income	**279,735.08**	**246,662.42**	**224,288.03**	**208,517.45**
EXPENDITURES				
Cost of Goods Sold	-	-	-	-
Staff Wages & Related Costs	203,052.48	181,782.68	35,638.88	28,633.13
Client Wages & Related Costs	25,660.33	29,189.12	39,077.49	48,123.62
Program & Office Supplies	3,591.58	2,232.11	7,244.57	7,244.12
Building & Equipment Costs	37,446.00	34,228.01	29,666.12	16,561.55
Advertising & Public Relations	2,328.00	2,005.44	801.65	1,405.35
Transportation Costs	-		2,813.71	3,896.03
Miscellaneous Other Expenses	5,007.81	5,208.59	1,408.77	4,983.83
Depr. & Amort. Expense	19,170.22	18,622.14	11,453.72	7,560.12
Total Expenses	**296,256.42**	**273,268.09**	**128,104.91**	**118,407.75**
CHANGE IN NET ASSETS	**(16,521.34)**	**(26,605.67)**	**96,183.12**	**90,109.70**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 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	990,437.21	1,008,801.85	-	-
Contributions	-	-	453,083.09	96,884.01
Investment Income	-	-	138,182.99	190,605.78
Miscellaneous Income	-	-	9.01	18,576.69
Total Income	**990,437.21**	**1,008,801.85**	**591,275.09**	**306,066.48**
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	-	-
Staff Wages & Related Costs	290,540.68	272,613.06	590,464.24	520,158.38
Client Wages & Related Costs	340,411.59	387,814.97	940.17	728.44
Program & Office Supplies	15,747.57	13,304.87	7,053.09	5,253.24
Building & Equipment Costs	125,090.27	109,441.01	35,188.92	26,430.35
Advertising & Public Relations	3,244.97	3,496.19	23,635.88	11,627.22
Transportation Costs	10,302.56	10,067.58	-	-
Miscellaneous Other Expenses	6,544.14	10,192.42	173,288.34	137,222.79
Depr. & Amort. Expense	57,690.36	52,542.18	17,515.12	18,115.29
Total Expenses	**849,572.14**	**859,472.28**	**848,085.76**	**719,535.71**
CHANGE IN NET ASSETS	**140,865.07**	**149,329.57**	**(256,810.67)**	**(413,469.23)**

WACOSA

Summarized Statement of Programs and Vocational (Business) Activities

As of June 30, 2026

	Total Activity Year-to-Date	
	Year-to Date Actual	Last Year at This Time
REVENUE & SUPPORT		
Program Service Income	3,794,482.28	4,021,691.17
Vocational (Business) Income	990,437.21	1,008,801.85
Contributions	453,083.09	96,884.01
Investment Income	138,182.99	190,605.78
Miscellaneous Income	9.01	18,576.69
Total Income	**5,376,194.58**	**5,336,559.50**
EXPENDITURES		
Cost of Goods Sold	0.00	0.00
Staff Wages & Related Costs	3,209,352.01	3,111,943.72
Client Wages & Related Costs	364,926.97	414,735.21
Program & Office Supplies	38,016.21	42,980.52
Building & Equipment Costs	302,454.16	265,668.38
Advertising & Public Relations	31,043.62	17,585.71
Transportation Costs	227,989.99	235,185.17
Miscellaneous Other Expenses	206,187.98	148,269.15
Depr. & Amort. Expense	225,481.54	187,561.05
Total Expenses	**4,605,452.48**	**4,423,928.91**
CHANGE IN NET ASSETS	**770,742.10**	**912,630.59**

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

	Month Ended 6/30/2026	Current Year To-Date 6/30/2026	Prior Year 12/31/2025
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	$ 148,157	$ 770,742	$ 1,578,063
Depreciation & Amortization	34,100	204,747	350,013
Net Unrealized (Gain) Loss on Investments	(28,976)	(1,162)	(99,998)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	(5,164)	(14,415)	(18,855)
(Gain) Loss on Sale of Property and Equipment	-	-	(9,479)
Property Taxes Paid with Financing	-	-	-
(Increase) Decrease in			
Accounts Receivable Program	(18,777)	(38,141)	(12,042)
Accounts Receivable Vocational, Net	48,865	(8,317)	13,808
Accounts Receivable Electrolux	-	-	-
Other Receivables	(4,568)	(50,191)	(8,398)
Inventory	211	865	(10,250)
Prepaid Expenses	(51,393)	(114,562)	(82,897)
Rights of Use Assets	-	-	35,921
Increase (Decrease) in			
Accounts Payable	37,761	20,310	(40,276)
Accrued Expenses (Unearned Revenue)	-	-	(2,500)
Salaries and Related Benefits Payable (*Including Accrued Vacation*)	67,869	47,720	60,600
Rights of Use Current & Long Term	-	-	(37,142)
Net Cash Provided (Used) by Operating Activities	228,085	817,597	1,716,568
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(3,502)	(74,717)	(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	(1,594)	466	4,993
Reinvestments in Bremer Money Markets	(9,375)	(58,762)	(116,174)
Reinvestments in Investment Money Market	(18,622)	(42,838)	(80,174)
Reinvestments in Investment CD's	(2,488)	(14,769)	(61,685)
Reinvestments in Endowment	(8,313)	(15,431)	(27,413)
Proceeds from Sale of Investments	190,000	668,056	836,549
Purchase of Investments	-	(609,041)	(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	(190,000)	(668,056)	(836,549)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	1,594	(466)	(4,993)
Change in Investment Money Market - For Purchase of Investments	-	609,041	634,052
Change in Investments - For Investment Fee	1,536	9,194	18,005
Net Cash Provided (Used) by Investing Activities	(40,764)	(197,323)	(1,773,133)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(7,876)	(46,900)	(94,754)
Vehicle Lease Payable	-	-	-
Net Cash Provided (Used) by Financing Activities	(7,876)	(46,900)	(94,754)
Net Increase (Decrease) in Cash and Cash Equivalents	179,445	573,374	(151,319)
Cash and Cash Equivalents - Beginning of Period	1,585,863	1,191,934	1,343,252
Cash and Cash Equivalents - End of Period	**$ 1,765,308**	**$ 1,765,308**	**$ 1,191,933**

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