

WACOSA

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

Statements of Financial Position - Balance Sheet

	August 31, 2026	Last Year	Year-to-Date Increase (Decrease) Between Years
ASSETS			
Cash and Cash Equivalents	1,959,050.76	517,874.03	1,441,176.73
Investments	8,393,877.47	8,157,376.99	236,500.48
Other Current Assets	2,144,425.07	2,514,761.43	(370,336.36)
Rights of Use Assets	156,244.45	192,165.37	(35,920.92)
Net Property, Equip. Financing	4,525,409.43	4,367,933.44	157,475.99
Total Assets	17,179,007.18	15,750,111.26	1,428,895.92
LIABILITIES AND NET ASSETS			
Current Maturities of Notes	132,045.88	126,882.29	5,163.59
Accounts Payable	95,005.42	90,395.16	4,610.26
Other Accrued Expenditures	601,995.63	554,567.02	47,428.61
Long Term Rights of Use Liability	119,100.88	156,243.34	(37,142.46)
Notes Payable, Net of Current	10,443.85	107,836.18	(97,392.33)
Total Liabilities	958,591.66	1,035,923.99	(77,332.33)
NET ASSETS			
Designated Funds	6,090,261.00	6,086,941.00	3,320.00
Unrestricted Fund Balance	6,405,715.41	5,110,726.73	1,294,988.68
Current Year Income	1,109,746.48	1,181,581.29	(71,834.81)
Restricted Assets	2,614,692.63	2,334,938.25	279,754.38
Total Net Assets	16,220,415.52	14,714,187.27	1,506,228.25
Total Liabilities & Net Assets	17,179,007.18	15,750,111.26	1,428,895.92

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	5,175,621.49	5,352,984.00	5,314,821.47	(177,362.51)
Vocational (Business) Income	1,305,418.90	1,356,139.00	1,383,609.00	(50,720.10)
Contributions	578,308.92	636,920.00	228,971.01	(58,611.08)
Investment Income	166,807.67	124,496.00	234,754.80	42,311.67
Miscellaneous Income	(1,085.37)	6,672.00	22,948.82	(7,757.37)
Total Income	7,225,071.61	7,477,211.00	7,185,105.10	(252,139.39)
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	4,269,277.45	4,778,058.00	4,233,492.13	(508,780.55)
Client Wages & Related Costs	482,676.81	574,791.00	550,789.20	(92,114.19)
Program & Office Supplies	49,058.53	73,784.00	67,966.15	(24,725.47)
Building & Equipment Costs	384,715.22	403,672.00	360,735.52	(18,956.78)
Advertising & Public Relations	44,683.31	58,000.00	29,553.85	(13,316.69)
Transportation Costs	310,870.75	346,192.00	320,837.10	(35,321.25)
Miscellaneous Other Expenses	271,833.81	358,552.00	190,325.66	(86,718.19)
Depreciation Expense	302,209.25	333,024.00	249,824.20	(30,814.75)
Total Expenses	6,115,325.13	6,926,073.00	6,003,523.81	(810,747.87)
CHANGE IN NET ASSETS	1,109,746.48	551,138.00	1,181,581.29	558,608.48

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of August 31, 2026

	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	2,662,077.49	2,769,217.00	2,778,735.75	(107,139.51)	677,525.46	654,251.00	648,664.96	23,274.46
Total Income	2,662,077.49	2,769,217.00	2,778,735.75	(107,139.51)	677,525.46	654,251.00	648,664.96	23,274.46
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	1,586,437.77	1,985,694.00	1,610,225.18	(399,256.23)	467,209.47	552,659.00	538,006.98	(85,449.53)
Client Wages & Related Costs	24,672.61	30,544.00	28,716.60	(5,871.39)	444.41	398.00	367.25	46.41
Program & Office Supplies	9,661.48	11,640.00	11,162.01	(1,978.52)	2,786.22	2,920.00	2,960.61	(133.78)
Building & Equipment Costs	96,754.89	101,728.00	90,772.60	(4,973.11)	30,362.88	33,112.00	30,222.04	(2,749.12)
Advertising & Public Relations	4,777.19	2,040.00	2,073.46	2,737.19	1,336.20	584.00	588.80	752.20
Transportation Costs	191,760.76	214,024.00	198,446.76	(22,263.24)	61,931.97	69,088.00	64,034.24	(7,156.03)
Miscellaneous Other Expenses	25,311.72	7,432.00	3,365.23	17,879.72	1,245.75	2,904.00	1,312.95	(1,658.25)
Depr. & Amort. Expense	111,139.89	116,456.00	82,728.21	(5,316.11)	36,192.66	38,072.00	27,076.80	(1,879.34)
Total Expenses	2,050,516.31	2,469,558.00	2,027,490.05	(419,041.69)	601,509.56	699,737.00	664,569.67	(98,227.44)
CHANGE IN NET ASSETS	611,561.18	299,659.00	751,245.70	311,902.18	76,015.90	(45,486.00)	(15,904.71)	121,501.90
	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	318,591.83	369,215.00	346,542.92	(50,623.17)	463,003.17	461,176.00	468,935.71	1,827.17
Total Income	318,591.83	369,215.00	346,542.92	(50,623.17)	463,003.17	461,176.00	468,935.71	1,827.17
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	237,695.17	267,235.00	229,219.13	(29,539.83)	371,106.60	275,002.00	314,507.08	96,104.60
Client Wages & Related Costs	-	-	-	-	3,349.48	3,387.00	3,050.29	(37.52)
Program & Office Supplies	4,209.45	10,056.00	12,508.31	(5,846.55)	2,241.95	3,816.00	3,371.35	(1,574.05)
Building & Equipment Costs	9,172.26	9,760.00	6,072.75	(587.74)	23,885.55	31,800.00	25,470.47	(7,914.45)
Advertising & Public Relations	647.54	336.00	344.14	311.54	645.70	264.00	267.47	381.70
Transportation Costs	21,620.63	24,128.00	22,334.86	(2,507.37)	7,227.12	8,656.00	9,013.96	(1,428.88)
Miscellaneous Other Expenses	589.51	1,528.00	730.75	(938.49)	636.22	1,480.00	670.54	(843.78)
Depr. & Amort. Expense	12,631.09	12,208.00	9,619.91	423.09	10,259.36	10,264.00	7,172.10	(4.64)
Total Expenses	286,565.65	325,251.00	280,829.85	(38,685.35)	419,351.98	334,669.00	363,523.26	84,682.98
CHANGE IN NET ASSETS	32,026.18	43,964.00	65,713.07	(11,937.82)	43,651.19	126,507.00	105,412.45	(82,855.81)

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of August 31, 2026

	Sauk Centre DT&H Program				Sauk Centre EE 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	998,615.49	1,059,125.00	1,010,096.56	(60,509.51)	55,808.05	40,000.00	61,845.57	15,808.05
Total Income	998,615.49	1,059,125.00	1,010,096.56	(60,509.51)	55,808.05	40,000.00	61,845.57	15,808.05
EXPENDITURES								
Cost of Goods Sold	-	-	-	-			-	0.00
Staff Wages & Related Costs	405,853.07	521,874.00	417,098.28	(116,020.93)	39,692.90	50,471.00	48,290.27	(10,778.10)
Client Wages & Related Costs	2,316.19	2,789.00	2,334.42	(472.81)		0.00	0.00	0.00
Program & Office Supplies	2,466.51	9,704.00	3,431.68	(7,237.49)	902.12	1,504.00	1,255.11	(601.88)
Building & Equipment Costs	16,775.84	19,064.00	15,787.75	(2,288.16)	6,293.84	7,056.00	6,166.02	(762.16)
Advertising & Public Relations	1,197.47	320.00	320.80	877.47	141.16	176.00	180.70	(34.84)
Transportation Costs	14,164.42	16,736.00	15,246.13	(2,571.58)	-	0.00	0.00	0.00
Miscellaneous Other Expenses	10,144.97	3,344.00	1,534.42	6,800.97	235.80	552.00	248.52	(316.20)
Depr. , ROU, & Amort. Expense	24,989.25	25,064.00	22,124.46	(74.75)	6,693.79	6,856.00	6,761.35	(162.21)
Total Expenses	477,907.72	598,895.00	477,877.94	(120,987.28)	53,959.61	66,615.00	62,901.97	(12,655.39)
CHANGE IN NET ASSETS	520,707.77	460,230.00	532,218.62	60,477.77	1,848.44	(26,615.00)	(1,056.40)	28,463.44
					Total Program Income			
					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					5,175,621.49	5,352,984.00	5,314,821.47	(177,362.51)
Total Income					5,175,621.49	5,352,984.00	5,314,821.47	(177,362.51)
EXPENDITURES								
Cost of Goods Sold					0.00	0.00	0.00	0.00
Staff Wages & Related Costs					3,107,994.98	3,652,935.00	3,157,346.92	(544,940.02)
Client Wages & Related Costs					30,782.69	37,118.00	34,468.56	(6,335.31)
Program & Office Supplies					22,267.73	39,640.00	34,689.07	(17,372.27)
Building & Equipment Costs					183,245.26	202,520.00	174,491.63	(19,274.74)
Advertising & Public Relations					8,745.26	3,720.00	3,775.37	5,025.26
Transportation Costs					296,704.90	332,632.00	309,075.95	(35,927.10)
Miscellaneous Other Expenses					38,163.97	17,240.00	7,862.41	20,923.97
Depr. & Amort. Expense					201,906.04	208,920.00	155,482.83	(7,013.96)
Total Expenses					3,889,810.83	4,494,725.00	3,877,192.74	(604,914.17)
CHANGE IN NET ASSETS					1,285,810.66	858,259.00	1,437,628.73	427,551.66

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of August 31, 2026

	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	313,567.56	406,664.00	390,588.08	(93,096.44)	333,739.43	305,760.00	369,008.33	27,979.43
Total Income	313,567.56	406,664.00	390,588.08	(93,096.44)	333,739.43	305,760.00	369,008.33	27,979.43
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	981.79	120.00	3,653.42	861.79	66,837.36	101,361.00	78,532.65	(34,523.64)
Client Wages & Related Costs	184,760.12	245,883.00	231,564.57	(61,122.88)	174,966.07	183,950.00	182,823.52	(8,983.93)
Program & Office Supplies	4,032.89	3,968.00	3,585.60	64.89	1,980.39	2,448.00	2,008.55	(467.61)
Building & Equipment Costs	4,641.74	9,944.00	7,113.02	(5,302.26)	70,103.42	79,816.00	72,030.02	(9,712.58)
Advertising & Public Relations	7.65	40.00	40.61	(32.35)	228.04	96.00	90.34	132.04
Transportation Costs	-	-	-	-	10,876.77	9,576.00	7,179.41	1,300.77
Miscellaneous Other Expenses	287.06	392.00	46.42	(104.94)	202.15	328.00	32.69	(125.85)
Depr. & Amort. Expense	75.03	-	-	75.03	35,971.94	45,880.00	35,146.56	(9,908.06)
Total Expenses	194,786.28	260,347.00	246,003.64	(65,560.72)	361,166.14	423,455.00	377,843.74	(62,288.86)
CHANGE IN NET ASSETS	118,781.28	146,317.00	144,584.44	(27,535.72)	(27,426.71)	(117,695.00)	(8,835.41)	90,268.29
	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	376,128.21	347,412.00	332,411.80	28,716.21	281,983.70	296,303.00	291,600.79	(14,319.30)
Contributions	-	-	-	-	-	-	-	-
Total Income	376,128.21	347,412.00	332,411.80	28,716.21	281,983.70	296,303.00	291,600.79	(14,319.30)
EXPENDITURES								
Cost of Goods Sold	-	-	-	-	-	-	-	-
Staff Wages & Related Costs	270,612.32	234,603.00	249,226.34	36,009.32	44,348.44	34,322.00	39,340.90	10,026.44
Client Wages & Related Costs	34,957.21	43,687.00	39,348.59	(8,729.79)	55,961.04	62,947.00	61,510.91	(6,985.96)
Program & Office Supplies	3,958.18	3,216.00	3,030.52	742.18	7,311.33	16,352.00	18,099.84	(9,040.67)
Building & Equipment Costs	48,351.59	46,592.00	45,578.58	1,759.59	35,365.24	25,208.00	22,521.83	10,157.24
Advertising & Public Relations	3,801.35	7,504.00	3,264.47	(3,702.65)	1,201.32	6,688.00	1,901.30	(5,486.68)
Transportation Costs	-	-	-	-	3,289.08	3,984.00	4,581.74	(694.92)
Miscellaneous Other Expenses	7,329.68	7,480.00	6,913.91	(150.32)	1,560.12	6,840.00	5,481.10	(5,279.88)
Depr. & Amort. Expense	25,616.03	32,584.00	24,863.98	(6,967.97)	15,244.87	13,872.00	10,080.16	1,372.87
Total Expenses	394,626.36	375,666.00	372,226.39	18,960.36	164,281.44	170,213.00	163,517.78	(5,931.56)
CHANGE IN NET ASSETS	(18,498.15)	(28,254.00)	(39,814.59)	9,755.85	117,702.26	126,090.00	128,083.01	(8,387.74)

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of August 31, 2026

	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	1,305,418.90	1,356,139.00	1,383,609.00	(50,720.10)	-	-	-	-
Contributions	-	-	-	-	578,308.92	636,920.00	228,971.01	(58,611.08)
Investment Income	-	-	-	-	166,807.67	124,496.00	234,754.80	42,311.67
Miscellaneous Income	-	-	-	-	(1,085.37)	6,672.00	22,948.82	(7,757.37)
Total Income	1,305,418.90	1,356,139.00	1,383,609.00	(50,720.10)	744,031.22	768,088.00	486,674.63	(24,056.78)
EXPENDITURES								
Cost of Goods Sold	0.00	0.00	0.00	0.00	-	-	-	-
Staff Wages & Related Costs	382,779.91	370,406.00	370,753.31	12,373.91	778,502.56	754,717.00	705,391.90	23,785.56
Client Wages & Related Costs	450,644.44	536,467.00	515,247.59	(85,822.56)	1,249.68	1,206.00	1,073.05	43.68
Program & Office Supplies	17,282.79	25,984.00	26,724.51	(8,701.21)	9,508.01	8,160.00	6,552.57	1,348.01
Building & Equipment Costs	158,461.99	161,560.00	147,243.45	(3,098.01)	43,007.97	39,592.00	39,000.44	3,415.97
Advertising & Public Relations	5,238.36	14,328.00	5,296.72	(9,089.64)	30,699.69	39,952.00	20,481.76	(9,252.31)
Transportation Costs	14,165.85	13,560.00	11,761.15	605.85	-	-	-	-
Miscellaneous Other Expenses	9,379.01	15,040.00	12,474.12	(5,660.99)	224,290.83	326,272.00	169,989.13	(101,981.17)
Depr. & Amort. Expense	76,907.87	92,336.00	70,090.70	(15,428.13)	23,395.34	31,768.00	24,250.67	(8,372.66)
Total Expenses	1,114,860.22	1,229,681.00	1,159,591.55	(114,820.78)	1,110,654.08	1,201,667.00	966,739.52	(91,012.92)
CHANGE IN NET ASSETS	190,558.68	126,458.00	224,017.45	64,100.68	(366,622.86)	(433,579.00)	(480,064.89)	66,956.14

Unaudited Internal Purposes Only

WACOSA
Summarized Statement of Programs and Vocational (Business) Activities
As of August 31, 2026

	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	5,175,621.49	5,352,984.00	5,314,821.47	(177,362.51)
Vocational (Business) Income	1,305,418.90	1,356,139.00	1,383,609.00	(50,720.10)
Contributions	578,308.92	636,920.00	228,971.01	(58,611.08)
Investment Income	166,807.67	124,496.00	234,754.80	42,311.67
Miscellaneous Income	(1,085.37)	6,672.00	22,948.82	(7,757.37)
Total Income	7,225,071.61	7,477,211.00	7,185,105.10	(252,139.39)
EXPENDITURES				
Cost of Goods Sold	0.00	0.00	0.00	0.00
Staff Wages & Related Costs	4,269,277.45	4,778,058.00	4,233,492.13	(508,780.55)
Client Wages & Related Costs	482,676.81	574,791.00	550,789.20	(92,114.19)
Program & Office Supplies	49,058.53	73,784.00	67,966.15	(24,725.47)
Building & Equipment Costs	384,715.22	403,672.00	360,735.52	(18,956.78)
Advertising & Public Relations	44,683.31	58,000.00	29,553.85	(13,316.69)
Transportation Costs	310,870.75	346,192.00	320,837.10	(35,321.25)
Miscellaneous Other Expenses	271,833.81	358,552.00	190,325.66	(86,718.19)
Depr. & Amort. Expense	302,209.25	333,024.00	249,824.20	(30,814.75)
Total Expenses	6,115,325.13	6,926,073.00	6,003,523.81	(810,747.87)
CHANGE IN NET ASSETS	1,109,746.48	551,138.00	1,181,581.29	558,608.48

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

	Month Ended 8/31/2026	Current Year To-Date 8/31/2026	Prior Year 12/31/2025
Cash Flow - Operating Activities			
Change in Asset - Net Income (Loss)	\$ 153,670	\$ 1,109,746	\$ 1,578,063
Depreciation & Amortization	35,628	274,563	350,013
Net Unrealized (Gain) Loss on Investments	(1,402)	2,142	(99,998)
In-Kind Donations - Effecting Balance Sheet Only	-	-	-
Realized (Gain) Loss on Sale of Investments	-	(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	26,363	(88,699)	(12,042)
Accounts Receivable Vocational, Net	19,727	(20,593)	13,808
Accounts Receivable Electrolux	-	-	-
Other Receivables	17,248	(28,667)	(8,398)
Inventory	(492)	60	(10,250)
Prepaid Expenses	31,254	(61,105)	(82,897)
Rights of Use Assets	-	-	35,921
Increase (Decrease) in			
Accounts Payable	(39,829)	(15,672)	(40,276)
Accrued Expenses (Unearned Revenue)	-	-	(2,500)
Salaries and Related Benefits Payable (Including Accrued Vacation)	(20,165)	(3,429)	60,600
Rights of Use Current & Long Term	-	-	(37,142)
Net Cash Provided (Used) by Operating Activities	222,003	1,153,931	1,716,568
Cash Flows - Investing Activities			
Purchase of Property and Equipment	(86,998)	(169,526)	(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	-	1,090	4,993
Reinvestments in Bremer Money Markets	(9,558)	(77,929)	(116,174)
Reinvestments in Investment Money Market	(4,011)	(47,690)	(80,174)
Reinvestments in Investment CD's	-	(25,755)	(61,685)
Reinvestments in Endowment	-	(15,431)	(27,413)
Proceeds from Sale of Investments	-	668,056	836,549
Purchase of Investments	-	(808,409)	(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	-	(668,056)	(836,549)
Change in Investment Money Market - For Interest paid on Purchase of Bonds	-	(1,090)	(4,993)
Change in Investment Money Market - For Purchase of Investments	-	808,409	634,052
Change in Investments - For Investment Fee	1,541	12,271	18,005
Net Cash Provided (Used) by Investing Activities	(99,026)	(324,060)	(1,773,133)
Cash Flows - Financing Activities			
Repayment of Long Term Debt	(7,934)	(62,754)	(94,754)
Vehicle Lease Payable	-	-	-
Net Cash Provided (Used) by Financing Activities	(7,934)	(62,754)	(94,754)
Net Increase (Decrease) in Cash and Cash Equivalents	115,042	767,117	(151,319)
Cash and Cash Equivalents - Beginning of Period	1,844,008	1,191,934	1,343,252
Cash and Cash Equivalents - End of Period	\$ 1,959,050	\$ 1,959,051	\$ 1,191,933

Additional Explanation:

*See narrative report for year's activity.