



**JUNE 30, 2015**

**FOR INTERNAL USE**



	JUNE 30, 2015	MAY 31, 2015	JUNE 30, 2014
<b>CURRENT ASSETS</b>			
Cash in Banks	\$107,439	\$117,417	\$18,360
Acc. Rec. Sales	\$181,439	\$168,280	\$177,477
Acc. Rec. Agency Revenue	\$306,141	\$246,830	\$312,702
Inventories	\$51,077	\$49,648	\$48,034
Prepaid Expenses	\$71,420	\$72,278	\$65,067
Total Current Assets	\$717,516	\$654,453	\$621,640
<b>PROPERTY AND EQUIPMENT</b>			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,266,186	\$2,263,232	\$2,263,232
Property & Equipment	\$1,510,306	\$1,510,306	\$1,241,134
Total Prop & Equip	\$3,815,284	\$3,812,330	\$3,543,158
Less:Acc. Depr. P & E	\$1,317,786	\$1,300,178	\$1,156,858
Net Book Value	\$2,497,498	\$2,512,152	\$2,386,300
<b>OTHER ASSETS</b>			
Savings	\$376,136	\$375,403	\$255,912
Savings-Laundry Fund	\$35,941	\$35,436	\$267,836
Pledge Receivable - Laundry	\$108,484	\$108,984	\$144,984
Total Other Assets	\$520,561	\$519,823	\$668,732
<b>TOTAL ASSETS</b>	<b>\$3,735,575</b>	<b>\$3,686,427</b>	<b>\$3,676,672</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable-Trade	\$19,583	\$20,282	\$16,002
Accrued Salaries	\$149,110	\$135,180	\$125,904
Accrued Payroll Taxes	\$22,097	\$24,922	\$10,161
Notes Payable-Current	\$0	\$0	\$24,130
Total Current Liab.	\$190,790	\$180,384	\$176,197
<b>LONG TERM LIABILITIES</b>			
Mortgage Payable	\$643,331	\$646,686	\$682,504
Total Long Term Liab.	\$643,331	\$646,686	\$682,504
<b>NET ASSETS</b>			
Unrestricted	\$2,901,454	\$2,859,358	\$2,817,971
Total Net Assets	\$2,901,454	\$2,859,358	\$2,817,971
<b>TOTAL LIABILITY &amp; NET ASSETS</b>	<b>\$3,735,575</b>	<b>\$3,686,427</b>	<b>\$3,676,672</b>



STATEMENT OF ACTIVITIES FOR SIX MONTHS ENDING:								
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	JUNE 30, 2015 VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
<b>DEVELOPMENT</b>								
Contributions	\$625	\$165	279%	A	\$6,135	\$5,703	8%	\$5,871
United Way of the Greater Winona Area	\$7,000	\$7,000	0%		\$7,000	\$7,000	0%	\$0
Golf Tournament	\$20,500	\$11,027	86%		\$33,725	\$28,670	18%	\$21,523
Grants-Special Projects	\$27,290	\$26,833	2%		\$35,245	\$36,500	-3%	\$13,310
Special Events	\$1,733	\$165	950%		\$7,038	\$6,496	8%	\$7,124
<b>TOTAL DEVELOPMENT INCOME</b>	<b>\$57,148</b>	<b>\$45,190</b>	<b>26%</b>		<b>\$89,143</b>	<b>\$84,369</b>	<b>6%</b>	<b>\$47,828</b>
Development/Public Relations Expenses	\$1,200	\$177	578%		\$9,033	\$8,829	2%	\$9,120
<b>NET DEVELOPMENT</b>	<b>\$55,948</b>	<b>\$45,013</b>	<b>24%</b>		<b>\$80,110</b>	<b>\$75,540</b>	<b>6%</b>	<b>\$38,708</b>
<b>SALES</b>								
Workshop Sales	\$111,373	\$124,173	-10%	B	\$644,733	\$665,098	-3%	\$556,423
Cost of Materials	\$2,035	\$5,435	-63%	B	\$23,417	\$28,976	-19%	\$34,557
<b>SALES LESS MATERIALS</b>	<b>\$109,338</b>	<b>\$118,738</b>	<b>-8%</b>	<b>B</b>	<b>\$621,316</b>	<b>\$636,122</b>	<b>-2%</b>	<b>\$521,866</b>
<b>AGENCY REVENUE</b>								
Case Service	\$4,810	\$6,083	-21%		\$26,210	\$36,498	-28%	\$44,295
DEED CBE	\$4,955	\$8,674	-43%		\$24,531	\$50,862	-52%	\$32,655
DEED SE/CE	\$27,132	\$35,091	-23%		\$187,433	\$205,761	-9%	\$196,946
DEED NEXT STEP/IPS GRANT	\$749	\$6,690	-89%		\$37,831	\$42,643	-11%	\$51,037
Winona County Support	\$33,967	\$35,824	-5%		\$207,144	\$210,058	-1%	\$208,431
Other County Support	\$3,751	\$3,372	11%		\$20,699	\$19,771	5%	\$19,780
Welfare to Work	\$0	\$0	0%		\$1,892	\$0	0%	\$18,385
Transportation	\$9,780	\$9,809	0%		\$59,891	\$59,604	0%	\$83,914
Other Revenue	\$6,378	\$991	544%	C	\$12,817	\$5,139	149%	\$3,581
D T & H, Career Options	\$55,747	\$49,043	14%		\$318,003	\$298,020	7%	\$271,857
<b>TOTAL AGENCY REVENUE</b>	<b>\$147,270</b>	<b>\$155,577</b>	<b>-5%</b>		<b>\$896,451</b>	<b>\$928,356</b>	<b>-3%</b>	<b>\$930,881</b>
<b>TOTAL REVENUE</b>	<b>\$312,556</b>	<b>\$319,328</b>	<b>-2%</b>		<b>\$1,597,877</b>	<b>\$1,640,018</b>	<b>-3%</b>	<b>\$1,491,455</b>
<b>LESS: OPERATING EXPENSES</b>	<b>\$268,767</b>	<b>\$298,350</b>	<b>-10%</b>		<b>\$1,549,938</b>	<b>\$1,626,016</b>	<b>-5%</b>	<b>\$1,513,337</b>
<b>NET INCOME/LOSS</b>	<b>\$43,789</b>	<b>\$20,978</b>	<b>109%</b>		<b>\$47,939</b>	<b>\$14,002</b>	<b>242%</b>	<b>-\$21,882</b>
<b>DEPRECIATION EXPENSE</b>	<b>\$17,608</b>	<b>\$16,250</b>	<b>8%</b>		<b>\$105,031</b>	<b>\$97,500</b>	<b>8%</b>	<b>\$63,355</b>
<b>NET INCOME/LOSS FROM OPERATIONS</b>	<b>\$61,397</b>	<b>\$37,228</b>	<b>65%</b>		<b>\$152,970</b>	<b>\$111,502</b>	<b>37%</b>	<b>\$41,473</b>
<b>LEWISTON VILLA EXPENSES</b>	<b>\$1,693</b>				<b>\$21,150</b>			<b>\$32,989</b>

See Notes: (Scope= Variance to Budget 10% & \$1,000)



**STATEMENT OF EXPENSE ACTIVITIES  
FOR SIX MONTHS ENDING:**

	CURRENT MONTH	BUDGET CURRENT MONTH	MONTH VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	JUNE 30, 2015 YTD VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
Worker Wages	\$58,851	\$66,285	-11%	D	\$347,859	\$360,319	-3%	\$302,986
Staff Salaries	\$106,122	\$115,661	-8%		\$657,239	\$678,193	-3%	\$695,174
Workers' Compensation Expense	\$3,943	\$5,191	-24%	D	\$25,546	\$29,630	-14%	\$37,426
Employer Payroll Taxes	\$12,195	\$13,919	-12%	D	\$73,424	\$79,447	-8%	\$73,138
Employer U/C Expense	\$2,203	\$2,137	3%		\$13,681	\$12,531	9%	\$16,263
Health/Life/LTDI Expense	\$13,163	\$16,667	-21%		\$89,304	\$100,002	-11%	\$107,965
Retirement Plan, 403B - Employer Contribution	\$1,085	\$1,355	-20%		\$5,844	\$7,734	-24%	\$8,105
Vehicle Expense	\$5,853	\$6,597	-11%		\$36,140	\$37,786	-4%	\$35,712
Repair & Maintenance	\$2,627	\$3,363	-22%		\$16,013	\$26,490	-40%	\$22,937
Utilities	\$6,448	\$7,165	-10%		\$45,266	\$42,012	8%	\$37,556
Safety Supplies	\$297	\$75	297%		\$1,272	\$2,460	-48%	\$1,549
Professional Services	\$5,302	\$10,644	-50%	E	\$22,850	\$39,808	-43%	\$9,305
Office Supplies	\$706	\$1,310	-46%		\$6,816	\$7,500	-9%	\$6,997
Continuing Education	\$22,108	\$19,000	16%	F	\$37,742	\$31,000	22%	\$25,175
Staff Travel	\$3,125	\$4,540	-31%		\$21,719	\$26,000	-16%	\$23,958
Telephone	\$520	\$530	-2%		\$4,148	\$3,750	11%	\$2,650
Postage	\$187	\$750	-75%		\$1,923	\$2,150	-11%	\$2,490
Dues & Subscriptions	\$655	\$875	-25%		\$4,238	\$5,250	-19%	\$4,597
Depreciation	\$17,608	\$16,250	8%		\$105,031	\$97,500	8%	\$63,355
Uniform Expense	\$0	\$100	-100%		\$477	\$750	-36%	\$2,435
Interest Expense	\$2,241	\$2,440	-8%		\$12,971	\$14,720	-12%	\$13,478
Client Transportation	\$2,179	\$2,083	5%		\$12,055	\$12,498	-4%	\$12,088
Insurance	\$1,212	\$1,208	0%		\$7,272	\$7,248	0%	\$6,600
Misc. Expenses	\$135	\$205	-34%		\$1,111	\$1,238	-10%	\$1,398
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$268,767</b>	<b>\$298,350</b>	<b>-10%</b>		<b>\$1,549,938</b>	<b>\$1,626,016</b>	<b>-5%</b>	<b>\$1,513,337</b>

See Notes: (Scope= Variance to Budget 10% & \$1,000)

## SALES BY CUSTOMER

FOR SIX MONTHS ENDING: JUNE 30, 2015



### Operation Services

	Month	2015 YTD	2014 YTD	2013 YTD	2012 YTD	2011 YTD
Brian's Toys	\$376	\$2,841	\$3,287	\$2,861	\$5,854	\$3,252
Fastenal Company	\$0	\$5,746	\$16,975	\$30,017	\$3,462	\$1,078
Hal Leonard Corp.	\$0	\$5,906	\$7,647	\$5,943	\$3,768	\$39,474
Peerless Chain Company	\$11,970	\$40,767	\$27,236	\$17,963	\$28,553	\$28,663
Watkins Inc.	\$5,429	\$34,356	\$32,533	\$16,701	\$45,906	\$28,139
Wincraft	\$14,185	\$55,309	\$61,931	\$77,493	\$80,986	\$77,890
Winona Lighting	\$551	\$1,756	\$6,616	\$1,012	\$0	\$0
Winona Knits & Mitts	\$0	\$1,407	\$10,281	\$2,376	\$2,938	\$0
Winona Shredding	\$1,234	\$9,284	\$7,525	\$6,561	\$0	\$0
Other	\$0	\$3,965	\$8,462	\$8,260	\$12,593	\$24,496
<b>Total</b>	<b>\$33,745</b>	<b>\$161,336</b>	<b>\$182,494</b>	<b>\$169,187</b>	<b>\$184,060</b>	<b>\$202,992</b>

# of Customers

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### Community Services

	Month	2015 YTD	2014 YTD	2013 YTD	2012 YTD	2011 YTD
Behrens	\$3,339	\$18,748	22039	24751	11978	9240
Benchmark	\$1,108	\$6,648	\$6,699	\$3,696	\$8,350	\$13,414
Bluff City Properties	\$442	\$2,543	\$2,332	\$2,581	\$2,266	\$2,900
Bluffview Montessori School	\$417	\$10,218	\$8,531	\$8,532	\$8,894	\$8,448
Bub's Brewing Co.	\$1,249	\$7,194	\$6,684	\$6,489	\$5,460	\$5,200
Chartwell	\$0	\$10,413	\$5,784	\$8,983	\$7,878	\$5,241
Cotter Schools	\$0	\$2,189	\$2,126	\$2,200	\$2,485	\$7,859
Cotter/Steak Shop Catering	\$0	\$12,876	\$12,346	\$11,577	\$10,127	\$12,135
Fastenal Company	\$765	\$7,028	\$6,784	\$43,175	\$22,303	\$21,538
Peerless Chain Company	\$6,823	\$42,326	\$43,506	\$43,507	\$36,581	\$33,950
Riverside Electronics	\$9,372	\$50,038	\$34,532	\$35,637	\$0	\$0
Riverstar	\$0	\$176	\$4,029	\$0	\$7,154	\$11,087
RTP Company	\$4,582	\$26,240	\$22,459	\$21,804	\$18,343	\$17,304
Watkins Inc.	\$0	\$4,508	\$0	\$765	\$23,742	\$0
Watlow Controls	\$9,793	\$53,614	\$49,053	\$46,146	\$37,511	\$10,999
Winona County	\$10,896	\$65,376	\$90,576	\$60,339	\$0	\$0
Winona Health	\$8,041	\$41,497	\$11,978	\$0	\$0	\$0
Other	\$2,665	\$15,106	\$22,605	\$24,382	\$17,140	\$16,976
<b>Total</b>	<b>\$59,492</b>	<b>\$376,738</b>	<b>\$352,063</b>	<b>\$344,564</b>	<b>\$220,212</b>	<b>\$176,291</b>

#of Customers

23

### Laundry Department

	Month	2015 YTD	2014 YTD	2013 YTD	2012 YTD	2011 YTD
Winona Health	\$15,605	\$95,536	\$10,743	\$0	\$0	\$0
Other Laundry	\$2,530	\$11,122	\$11,126	\$0	\$0	\$0
<b>Total</b>	<b>\$18,135</b>	<b>\$106,658</b>	<b>\$21,869</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# of Customers

15

### Total Sales

**\$111,372      \$644,731      \$556,426      \$513,751      \$404,272      \$379,283**



**COST CENTER SUMMARY  
FOR ONE MONTH ENDING:**

**JUNE 30, 2015**

	Center Based Employment	D T & H	Welfare to Work	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
Total Direct Worker Wages	\$0	\$666	\$0	\$0	\$0	\$1,270		\$0	\$35,557	\$16,841	\$4,517	\$58,851
Total Direct Payroll Costs	\$4,762	\$17,072	\$1,176	\$7,759	\$5,830	\$34,110		\$11,855	\$74,692	\$27,336	\$12,971	\$197,562
Total Administration Cost						\$50,105						
Administration Distribution	\$11,411	\$7,360	\$0	\$77	\$10,191		\$21,067	\$0				\$50,105
Total Indirect Cost	\$1,529	\$2,301	\$0	\$2,112	\$43	\$14,572		\$11,589	\$11,834	\$2,679	\$9,751	\$72,405
Total Direct & Indirect Costs	\$17,702	\$26,733	\$1,176	\$9,948	\$16,063	\$0	\$35,639	\$23,444	\$86,526	\$30,016	\$22,722	\$269,967
Total Income	\$15,463	\$71,149	\$0	\$24,690	\$36,945	\$34,125	\$0	\$10,605	\$69,667	\$34,062	\$17,050	\$313,756
Net Income or (Loss)	-\$2,239	\$44,416	-\$1,176	\$14,743	\$20,882	\$34,125	-\$35,639	-\$12,839	-\$16,859	\$4,046	-\$5,672	-\$12,812
DT & H, Welfare to Work, Placement & Next Step net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	DT & H				\$44,416							
	Welfare to Work				-\$1,176							
	Placement & Next Step				\$14,743				\$4,023	\$1,807		\$5,831
	Administration				\$34,125				\$22,632	\$14,945	\$6,053	\$43,630
	Fixed Costs								\$26,655	\$16,752	\$381	\$43,789
	Transportation											
	Net Income or (Loss) Program				\$43,630							
						Distribution Community Based - EE			\$20,882			\$20,882
						Distribution of Center Based Emp.				-\$2,239		-\$2,239
						Income or (Loss)						
						Distribution Program Profit/Loss						
						Net Income or (Loss)						
						Direct Payroll Overhead			110.06%	62.32%		
						Indirect Overhead			33.28%	15.91%		
						Total Overhead			143.34%	78.23%		
						Agency Return on Worker Direct Labor			122.38%	75.45%		

**COST CENTER SUMMARY  
FOR SIX MONTHS ENDING:**

**JUNE 30, 2015**

	Center Based Employment	D T & H	Welfare to Work	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
Total Direct Worker Wages	\$120	\$2,415	\$0	\$275	\$0	\$9,396		\$0	\$233,782	\$77,138	\$24,732	\$347,858
Total Direct Payroll Costs	\$28,701	\$115,286	\$7,136	\$44,612	\$38,528	\$217,417		\$65,930	\$471,078	\$154,762	\$69,448	\$1,212,898
Total Administration Cost						\$281,572						
Administration Distribution	\$51,539	\$34,770	\$374	\$484	\$53,981		\$140,424	\$0				\$281,572
Total Indirect Cost	\$5,042	\$4,301	\$1,398	\$12,420	\$278	\$96,628		\$60,250	\$23,066	\$17,153	\$61,385	\$346,076
Total Direct & Indirect Costs	\$85,282	\$154,358	\$8,908	\$57,516	\$92,787	\$0	\$237,051	\$126,180	\$494,144	\$171,915	\$130,833	\$1,558,974
Total Income	\$79,992	\$329,384	\$1,893	\$188,819	\$237,348	\$71,126	\$0	\$60,927	\$387,763	\$155,452	\$94,209	\$1,606,913
Net Income or (Loss)	-\$5,289	\$175,026	-\$7,015	\$131,303	\$144,561	\$71,126	-\$237,051	-\$65,253	-\$106,381	-\$16,463	-\$36,624	-\$122,845
DT & H, Welfare to Work, Placement & Next Step net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	DT & H				\$175,026							
	Welfare to Work				-\$7,015							
	Placement & Next Step				\$131,303				\$38,180	-\$21,753		\$16,427
	Administration				\$71,126				\$39,068	\$18,156	\$10,912	\$68,136
	Fixed Costs								\$77,247	-\$3,597		\$47,939
	Transportation											
	Net Income or (Loss) Program				\$68,136							
						Distribution Community Based - EE			\$144,561			\$144,561
						Distribution of Center Based Emp.				-\$5,289		-\$5,289
						Income or (Loss)						
						Distribution Program Profit/Loss						
						Net Income or (Loss)						
						Direct Payroll Overhead			101.50%	100.63%		
						Indirect Overhead			9.87%	22.24%		
						Total Overhead			111.37%	122.87%		
						Agency Return on Worker Direct Labor			78.55%	16.68%		



**Notes to Financial Statement  
JUNE 30, 2015**

<b>Accounts Receivable - Sales</b>	<b>6/30/2015</b>	<b>5/31/2015</b>	<b>4/30/2015</b>
Balance At:	\$181,439	\$168,280	\$166,625
Current:	\$112,442	\$104,935	\$155,132
30-60 Days	\$54,370	\$56,768	\$8,711
Over 60 Days	\$9,770	\$6,043	\$2,560
Over 90 Days	\$4,856	\$534	\$222
Sub Total over 30 Days	\$68,997	\$63,345	\$11,493

**Received in July \$116,431**

<b>Accounts Payable</b>	<b>6/30/2015</b>	<b>5/31/2015</b>	<b>4/30/2015</b>
Balance At:	\$19,583	\$20,282	\$14,688
Current:	\$19,583	\$20,282	\$14,688
30-60 Days	\$0	\$0	\$0
Over 60 Days	\$0	\$0	\$0
Over 90 Days	\$0	\$0	\$0
Sub Total over 30 Days	\$0	\$0	\$0

<b>Accounts Receivable - Agency Revenue</b>	<b>6/30/2015</b>	<b>5/31/2015</b>	<b>4/30/2015</b>
Balance At:	\$306,141	\$246,830	\$214,863
Current:	\$218,744	\$146,903	\$196,068
30-60 Days	\$30,815	\$86,010	\$5,200
Over 60 Days	\$42,665	\$2,347	\$5,743
Over 90 Days	\$13,916	\$11,570	\$7,852
Sub Total over 30 Days	\$87,397	\$99,927	\$18,795

**Received in July \$112,628**

	<b>Operating Note</b>	<b>Payroll Note</b>
Balance at Month End:	\$0	\$0
Current Balance: 7/31/2015	\$0	\$0

**Notes to Financial Statement**  
**JUNE 30, 2015**



Notes:

**A General Contributions**

Received \$625 in contributions in June Thank you to, Jean Galewski, Michaul Hauser and Home & Community Options.

**B Sales, Net Sales**

Under budget \$9,400 - 8% for the month. Under budget \$14,806 - 2% for the year.

**C Other Revenue**

Over budget \$5,387 - 544% for the month. Receivd a refund on our Unemployment Insurance, \$5,976.

**D Worker Wages, Payroll taxes and Workers' Compensation**

Under budget \$10,406 - 12% for the month. Under budget \$22,567 - 5% for the year. Right in line with sales.

**E Professional Services**

Under budget \$5,342 - 50% for the month. Under budget \$16,958 - 43% for the year. Budgeted for audit fees in May and June received invoice in July.

**G Continuing Education**

Over budget \$3,108 - 16% for the month. Over budget \$6,742 - 22% for the year. Part of this is for the Garden Project, grant income to cover this expense. Remainder for grant expenses for the SE Tech grant, final quarter and the ISP grant.