



APRIL 30, 2016

FOR INTERNAL USE



	APR. 30, 2016	MAR. 31, 2016	APR. 30 2015
CURRENT ASSETS			
Cash in Banks	\$65,394	\$148,871	\$149,712
Acc. Rec. Sales	\$184,627	\$169,665	\$166,625
Acc. Rec. Agency Revenue	\$296,757	\$246,326	\$214,863
Inventories	\$50,123	\$51,561	\$49,640
Prepaid Expenses	\$59,885	\$61,327	\$72,579
Total Current Assets	\$656,786	\$677,749	\$653,419
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,272,672	\$2,272,672	\$2,263,232
Property & Equipment	\$1,563,453	\$1,498,068	\$1,510,306
Total Prop & Equip	\$3,874,916	\$3,809,531	\$3,812,330
Less:Acc. Depr. P & E	\$1,430,067	\$1,412,181	\$1,282,570
Net Book Value	\$2,444,850	\$2,397,351	\$2,529,760
OTHER ASSETS			
Savings	\$396,913	\$396,452	\$375,295
Savings-Laundry Fund	\$98,681	\$98,665	\$35,431
Pledge Receivable - Laundry	\$34,666	\$34,666	\$108,984
Total Other Assets	\$530,260	\$529,783	\$519,710
TOTAL ASSETS	\$3,631,896	\$3,604,883	\$3,702,889
CURRENT LIABILITIES			
Accounts Payable-Trade	\$14,830	\$25,262	\$14,688
Accrued Salaries	\$135,813	\$157,686	\$159,156
Accrued Payroll Taxes	\$14,483	\$9,411	\$14,346
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$165,126	\$192,359	\$188,190
LONG TERM LIABILITIES			
Mortgage Payable	\$609,517	\$612,916	\$649,958
Total Long Term Liab.	\$609,517	\$612,916	\$649,958
NET ASSETS			
Unrestricted	\$2,857,253	\$2,799,608	\$2,864,741
Total Net Assets	\$2,857,253	\$2,799,608	\$2,864,741
TOTAL LIABILITY & NET ASSETS	\$3,631,896	\$3,604,883	\$3,702,889



	STATEMENT OF ACTIVITIES FOR FOUR MONTHS ENDING:				APRIL 30, 2016			
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT								
Contributions	\$350	\$584	-40%	A	\$5,630	\$8,045	-30%	\$5,510
United Way of the Greater Winona Area	\$0	\$0	0%		\$0	\$0	0%	\$0
Golf Tournament	\$1,550	\$7,202	-78%	B	\$1,550	\$7,202	-78%	\$7,350
Grants-Special Projects	\$52,308	\$0	0%	C	\$52,308	\$5,500	851%	\$7,955
Special Events	\$2,998	\$2,067	45%		\$4,239	\$3,440	23%	\$4,675
TOTAL DEVELOPMENT INCOME	\$57,206	\$9,853	481%		\$63,727	\$24,187	163%	\$25,490
Development/Public Relations Expenses	\$733	\$4,500	-84%	D	\$1,991	\$6,750	-70%	\$7,745
NET DEVELOPMENT	\$56,473	\$5,353	955%		\$61,735	\$17,437	254%	\$17,745
SALES								
Workshop Sales	\$112,953	\$122,626	-8%		\$431,785	\$470,470	-8%	\$429,312
Cost of Materials	\$4,715	\$5,108	-8%		\$15,493	\$19,020	-19%	\$17,440
SALES LESS MATERIALS	\$108,237	\$117,518	-8%		\$416,292	\$451,450	-8%	\$411,872
AGENCY REVENUE								
Case Service	\$2,635	\$4,167	-37%	E	\$20,185	\$16,668	21%	\$15,275
DEED CBE	\$3,397	\$4,358	-22%		\$15,181	\$17,036	-11%	\$15,400
DEED SE/CE	\$39,756	\$36,355	9%		\$131,486	\$142,115	-7%	\$128,657
DEED NEXT STEP/IPS GRANT	\$7,617	\$7,107	7%		\$30,767	\$28,432	8%	\$30,678
Winona County Support	\$26,500	\$35,402	-25%	F	\$124,507	\$138,390	-10%	\$142,576
Other County Support	\$4,041	\$3,540	14%		\$14,083	\$13,838	2%	\$13,520
Transportation	\$10,004	\$10,420	-4%		\$41,567	\$40,909	2%	\$41,005
Other Revenue	\$374	\$344	9%		\$1,847	\$1,254	47%	\$2,046
D T & H, Career Options	\$51,196	\$56,010	-9%		\$213,792	\$219,889	-3%	\$213,506
TOTAL AGENCY REVENUE	\$145,520	\$157,703	-8%		\$593,414	\$618,531	-4%	\$602,663
TOTAL REVENUE	\$310,231	\$280,574	11%		\$1,071,442	\$1,087,418	-1%	\$1,032,280
LESS: OPERATING EXPENSES	\$250,918	\$279,973	-10%		\$1,045,313	\$1,097,247	-5%	\$1,029,405
NET INCOME/LOSS	\$59,313	\$601	9769%		\$26,129	-\$9,829	-366%	\$2,875
DEPRECIATION EXPENSE	\$17,886	\$17,771	1%		\$69,210	\$71,084	-3%	\$69,815
NET INCOME/LOSS FROM OPERATIONS	\$77,199	\$18,372	320%		\$95,339	\$61,255	56%	\$72,690
LEWISTON VILLA EXPENSES	\$1,668				\$10,674			\$12,798

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR FOUR MONTHS ENDING: APRIL 30, 2016**

	CURRENT MONTH	BUDGET CURRENT MONTH	MONTH VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	YTD VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
Worker Wages	\$59,084	\$69,312	-15%	G	\$256,019	\$272,122	-6%	\$232,861
Staff Salaries	\$105,784	\$118,379	-11%	H	\$435,171	\$462,755	-6%	\$446,768
Workers' Compensation Expense	\$6,456	\$4,921	31%	I	\$19,708	\$19,268	2%	\$18,217
Employer Payroll Taxes	\$11,884	\$13,848	-14%	J	\$50,309	\$54,219	-7%	\$49,235
Employer U/C Expense	\$979	\$2,604	-62%	K	\$5,271	\$10,180	-48%	\$9,141
Health/Life/LTDI Expense	\$14,700	\$16,667	-12%	L	\$57,249	\$66,668	-14%	\$58,214
Retirement Plan, 403B - Employer Contribution	\$726	\$1,170	-38%		\$3,272	\$4,582	-29%	\$3,911
Vehicle Expense	\$4,228	\$6,022	-30%	M	\$29,483	\$24,088	22%	\$23,571
Repair & Maintenance	\$2,161	\$4,546	-52%	N	\$13,882	\$12,754	9%	\$11,422
Utilities	\$8,668	\$7,502	16%	O	\$33,486	\$29,326	14%	\$31,896
Safety Supplies	\$81	\$85	-4%		\$525	\$677	-22%	\$705
Professional Services	\$6,186	\$3,112	99%	P	\$17,865	\$13,174	36%	\$13,496
Office Supplies	\$261	\$1,000	-74%		\$4,597	\$4,000	15%	\$4,839
Continuing Education	\$1,989	\$1,165	71%		\$8,213	\$4,660	76%	\$12,241
Staff Travel	\$2,843	\$4,243	-33%	Q	\$12,434	\$16,972	-27%	\$13,800
Telephone	\$470	\$940	-50%		\$2,327	\$3,190	-27%	\$2,615
Postage	\$230	\$175	31%		\$1,853	\$1,375	35%	\$1,589
Dues & Subscriptions	\$737	\$875	-16%		\$2,944	\$3,500	-16%	\$2,761
Depreciation	\$17,886	\$17,771	1%		\$69,210	\$71,084	-3%	\$69,815
Uniform Expense	\$45	\$125	-64%		\$107	\$500	-79%	\$217
Interest Expense	\$2,102	\$2,015	4%		\$8,373	\$8,168	3%	\$8,502
Client Transportation	\$2,049	\$2,083	-2%		\$7,636	\$8,332	-8%	\$7,850
Insurance	\$1,212	\$1,208	0%		\$4,848	\$4,832	0%	\$4,848
Misc. Expenses	\$157	\$205	-23%		\$532	\$821	-35%	\$891
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$250,918	\$279,973	-10%		\$1,045,313	\$1,097,247	-5%	\$1,029,405

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

SALES BY CUSTOMER

FOR FOUR MONTHS ENDING:

APRIL 30, 2016

Operation Services

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Brian's Toys	\$0	\$575	\$1,382	\$2,176	\$2,018	\$3,862
Fastenal Company	\$1,224	\$2,827	\$5,746	\$14,830	\$23,018	\$2,397
Hal Leonard Corp.	\$0	\$0	\$5,906	\$2,772	\$2,006	\$0
Peerless Chain Company	\$15,798	\$49,640	\$20,607	\$16,424	\$11,667	\$20,333
Watkins Inc.	\$4,554	\$19,312	\$25,804	\$26,964	\$11,007	\$25,557
Wincraft	\$4,505	\$23,929	\$30,964	\$31,604	\$45,956	\$50,246
Winona Lighting	\$168	\$471	\$849	\$4,173	\$396	\$0
Winona Knits & Mitts	\$40	\$439	\$1,339	\$8,221	\$2,311	\$2,761
Winona Shredding	\$2,054	\$6,763	\$4,864	\$4,621	\$3,944	\$0
Other	\$584	\$1,287	\$3,965	\$5,712	\$4,346	\$8,847
Total	\$28,927	\$105,243	\$101,425	\$117,498	\$106,669	\$114,003

of Customers

36 Of the 36 customers, 30 are for shredding



Community Services

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Behrens	\$2,616	\$11,049	\$12,766	\$15,281	\$17,552	\$9,492
Benchmark	\$950	\$4,082	\$4,294	\$4,589	\$253	\$7,197
Bluff City Properties	\$442	\$1,879	\$1,659	\$1,908	\$1,654	\$1,751
Bluffview Montessori School	\$1,981	\$7,715	\$7,716	\$6,625	\$6,626	\$6,897
Bub's Brewing Co.	\$1,192	\$4,768	\$4,767	\$4,456	\$4,326	\$4,327
Chartwell	\$4,159	\$11,140	\$9,764	\$5,230	\$7,964	\$7,653
Cotter Schools	\$190	\$1,125	\$1,951	\$1,903	\$2,027	\$2,312
Cotter/Steak Shop Catering	\$3,013	\$10,580	\$10,123	\$9,485	\$9,204	\$8,362
Fastenal Company	\$680	\$2,890	\$5,668	\$5,084	\$28,121	\$17,614
Peerless Chain Company	\$6,557	\$26,228	\$28,282	\$29,004	\$29,262	\$29,330
Riverside Electronics	\$8,272	\$33,240	\$33,498	\$22,643	\$23,644	\$0
Riverstar	\$0	\$0	\$176	\$2,686	\$0	\$7,154
RTP Company	\$4,373	\$17,492	\$17,493	\$14,973	\$14,536	\$14,536
Watkins Inc.	\$5,892	\$20,496	\$4,508	\$0	\$0	\$3,940
Watlow Controls	\$9,666	\$37,138	\$35,590	\$31,518	\$31,238	\$27,315
Winona County	\$10,540	\$43,200	\$43,584	\$60,384	\$38,547	\$0
Winona Health	\$660	\$2,030	\$25,502	\$4,087	\$0	\$0
Other	\$1,873	\$8,011	\$9,335	\$17,781	\$12,113	\$11,082
Total	\$63,056	\$243,063	\$256,676	\$237,637	\$227,067	\$158,962

#of Customers

25

Laundry Department

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Winona Health	\$16,915	\$66,752	\$64,334	\$7,194	\$0	\$0
Sauer Health Care	\$2,166	\$9,204	\$0	\$0	\$0	\$0
Other Laundry	\$1,888	\$7,523	\$6,877	\$6,714	\$0	\$0
Total	\$20,969	\$83,479	\$71,211	\$13,908	\$0	\$0

of Customers

16

Total Sales

\$112,952 \$431,785 \$429,311 \$369,043 \$333,736 \$272,965



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

APRIL 30, 2016

	Center Based Employment	D T & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$257	\$174	\$0	\$0	\$2,238		\$0	\$40,353	\$10,803	\$5,260	\$59,084	
Total Direct Payroll Costs	\$5,202	\$17,176	\$8,503	\$6,039	\$39,151		\$10,027	\$78,790	\$20,912	\$13,813	\$199,613	
Total Administration Cost					\$50,367							
Administration Distribution	\$7,763	\$12,941	\$946	\$2,841		\$25,875	\$0				\$50,367	
Total Indirect Cost	\$109	\$418	\$1,833	\$14		\$15,835	\$9,613	\$1,708	\$1,481	\$9,809	\$52,036	
Total Direct & Indirect Costs	\$13,073	\$30,535	\$11,283	\$8,894	\$0	\$41,710	\$19,640	\$80,499	\$22,393	\$23,622	\$251,649	
Total Income	\$9,649	\$51,196	\$43,681	\$30,863	\$5,025	\$0	\$62,312	\$62,571	\$28,573	\$17,092	\$310,962	
Net Income or (Loss)	-\$3,425	\$20,661	\$32,399	\$21,968	\$5,025	-\$41,710	\$42,672	-\$17,928	\$6,180	-\$6,530	-\$18,278	
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			\$20,661							-\$3,425	
	Welfare to Work			\$0							\$266	
	Placement & Next Step			\$32,399							\$59,047	
	Administration			\$5,025							\$59,313	
	Fixed Costs			-\$41,710								
	Transportation			\$42,672								
	Net Income or (Loss) Program			\$59,047								
	Distribution Community Based - EE								\$21,968			\$21,968
	Distribution of Center Based Emp.								-\$3,425			-\$3,425
	Income or (Loss)								\$4,041		-\$6,530	\$266
Distribution Program Profit/Loss								\$36,228	\$13,516	\$9,303	\$59,047	
Net Income or (Loss)								\$40,269	\$16,271	\$2,773	\$59,313	
Direct Payroll Overhead								95.25%	93.58%	162.63%		
Indirect Overhead								4.23%	13.71%	186.49%		
Total Overhead								99.48%	107.30%	349.12%		
Agency Return on Worker Direct Labor								144.22%	93.41%	176.88%		

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

APRIL 30, 2016



	Center Based Employment	D T & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$752	\$1,328	\$0	\$0	\$8,547		\$0	\$172,011	\$50,447	\$22,935	\$256,020	
Total Direct Payroll Costs	\$20,326	\$67,512	\$33,768	\$23,929	\$160,877		\$36,898	\$335,799	\$91,296	\$56,591	\$826,997	
Total Administration Cost					\$201,588							
Administration Distribution	\$37,288	\$57,874	\$4,526	\$13,579		\$88,321	\$0				\$201,588	
Total Indirect Cost	\$834	\$758	\$7,096	\$58		\$69,040	\$40,650	\$5,389	\$12,316	\$43,454	\$220,306	
Total Direct & Indirect Costs	\$58,448	\$126,144	\$45,390	\$37,566	\$0	\$157,361	\$77,549	\$341,187	\$103,611	\$100,045	\$1,047,303	
Total Income	\$46,126	\$212,642	\$159,346	\$133,227	\$11,925	\$0	\$93,876	\$241,500	\$103,306	\$71,485	\$1,073,432	
Net Income or (Loss)	-\$12,323	\$86,498	\$113,956	\$95,660	\$11,925	-\$157,361	\$16,327	-\$99,687	-\$305	-\$28,560	-\$99,993	
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			\$86,498							-\$12,323	
	Welfare to Work			\$0							-\$16,655	
	Placement & Next Step			\$113,956							\$71,345	
	Administration			\$11,925							\$71,345	
	Fixed Costs			-\$157,361								
	Transportation			\$16,327								
	Net Income or (Loss) Program			\$71,345								
	Distribution Community Based - EE									\$95,660		\$95,660
	Distribution of Center Based Emp.									-\$12,323		-\$12,323
	Income or (Loss)									-\$4,027		-\$16,655
Distribution Program Profit/Loss									\$42,730	\$17,273	\$11,341	
Net Income or (Loss)									\$38,703	-\$4,645	-\$17,219	
Direct Payroll Overhead								95.22%	80.97%	146.75%		
Indirect Overhead								3.13%	24.41%	189.47%		
Total Overhead								98.35%	105.39%	336.21%		
Agency Return on Worker Direct Labor								80.45%	9.81%	49.45%		



Notes to Financial Statement

Accounts Receivable - Sales	4/30/2016	3/31/2016	2/29/2016
Balance At:	\$184,627	\$169,665	\$140,055
Current:	\$154,087	\$108,809	\$117,644
30-60 Days	\$22,516	\$45,543	\$20,779
Over 60 Days	\$7,837	\$11,975	\$50
Over 90 Days	\$186	\$3,339	\$1,582
Sub Total over 30 Days	\$30,540	\$60,856	\$22,411

Accounts Receivable - Agency Revenue	4/30/2016	3/31/2016	2/29/2016
Balance At:	\$296,757	\$246,326	\$309,455
Current:	\$254,253	\$169,759	\$175,291
30-60 Days	\$23,153	\$18,082	\$53,713
Over 60 Days	\$3,546	\$0	\$39,564
Over 90 Days	\$15,805	\$58,486	\$40,887
Sub Total over 30 Days	\$42,504	\$76,567	\$134,164

Accounts Payable	4/30/2016	3/31/2016	2/29/2016
Balance At:	\$14,830	\$25,262	\$20,669
Current:	\$14,830	\$25,262	\$20,669
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

	Operating Note	Payroll Note
Balance at Month End:	\$0	\$0
Current Balance: 5/23/2016	\$0	\$0

Notes to Financial Statement



Notes:

- A General Contributions**
Received \$350 in contributions. Thank you to: Richard R. Nibbe and Denise Householder
- B Golf Tournament**
Under budget \$5,652 - 78% for the month. Budget based on prior year activity. This should come in line once all sponsorships and entries are in.
- C Grants-Special Projects**
Received our Bus Grant. Total grant is \$65,385. WORC share \$13,077. Net grant amount is \$52,306.
- D Development/Public Relations Expenses**
Under budget \$3,767 - 84% for the month. Budget reflects the Banquet invoice, we have not received the total charges yet.
- E Case Service**
Under budget \$1,532 - 37% for the month. Over budget \$3,517 - 21% for the year. This will be up and down, depending when the placements are complete.
- F Winona County Support**
Under budget \$8,902 - 25% for the month. Under budget \$13,883 - 10% for the year. Corrections made for over billing on units not reauthorized.
- G Worker Wages**
Under budget \$10,228 - 15% for the month. Under budget \$16,103 - 6% for the year. Sales under budget for the month.
- H Staff Salaries**
Under budget \$12,595 - 11% for the month. Under budget \$27,584 - 6% for the year. Down on coaches, no plan to fill positions at this time.
- I Workers' Compensation Expense**
Over budget for the month, was under budget in March, year to date in line.
- J Employer Payroll Taxes**
Under budget \$1,964 - 14% for the month. Under budget \$3,910 - 7% for the year. This will be up and down, depending on payroll dollars.
- K Employer U/C Expense**
Under budget for the month and year. Our rate was reduced for 2016 due to our low experience. This will continue to be under budget for the year.
- L Health/Life/LTDI Expense**
Under budget \$1,967 - 12% for the month. This expense will be up and down throughout the year. Based on staff enrolling in health insurance.
- M Vehicle Expense**
Under budget \$1,794 - 30% for the month. Over budget \$5,395 - 22% for the year. Timing issues on repairs. This will be up and down throughout the year.
- N Repair & Maintenance**
Under budget \$2,385 - 52% for the month. Over budget \$1,128 - 9% for the year. Timing issues on repairs. Budget based on prior year expenses.
- O Utilities**
Over budget \$1,166 - 16% for the month. Over budget \$4,160 - 14% for the year. Majority is in gas and electric use. Budget based on prior year history.
- P Professional Services**
Over budget \$3,074 - 99% for the month. Over budget \$4,691 - 36% for the year. Computer server terminal configure work.
- Q Staff Travel**
Under budget \$1,400 - 33% for the month. Under budget \$4,358 - 27% for the year. This expense will be up and down throughout the year. Budget based on prior year history.