



JULY 31, 2016

FOR INTERNAL USE



	JULY 31, 2016	JUNE 30, 2016	JULY 31, 2015
CURRENT ASSETS			
Cash in Banks	\$189,174	\$167,075	\$101,344
Acc. Rec. Sales	\$167,035	\$190,328	\$176,291
Acc. Rec. Agency Revenue	\$166,407	\$199,807	\$345,055
Inventories	\$49,137	\$49,210	\$51,091
Prepaid Expenses	\$76,861	\$56,485	\$80,882
Total Current Assets	\$648,614	\$662,904	\$754,663
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,272,672	\$2,272,672	\$2,266,186
Property & Equipment	\$1,563,453	\$1,563,453	\$1,510,306
Total Prop & Equip	\$3,874,916	\$3,874,916	\$3,815,284
Less:Acc. Depr. P & E	\$1,483,725	\$1,465,839	\$1,335,394
Net Book Value	\$2,391,192	\$2,409,078	\$2,479,890
OTHER ASSETS			
Savings	\$497,964	\$486,057	\$376,245
Savings-Laundry Fund	\$98,726	\$98,712	\$35,946
Pledge Receivable - Laundry	\$34,666	\$34,666	\$108,484
Total Other Assets	\$631,357	\$619,435	\$520,675
TOTAL ASSETS	\$3,671,162	\$3,691,417	\$3,755,228
CURRENT LIABILITIES			
Accounts Payable-Trade	\$14,746	\$17,984	\$22,832
Accrued Salaries	\$117,433	\$164,900	\$121,489
Accrued Payroll Taxes	\$22,344	\$9,951	\$33,855
Notes Payable-Current	\$0	\$0	\$36,334
Total Current Liab.	\$154,523	\$192,836	\$214,510
LONG TERM LIABILITIES			
Mortgage Payable	\$599,691	\$602,615	\$639,964
Total Long Term Liab.	\$599,691	\$602,615	\$639,964
NET ASSETS			
Unrestricted	\$2,916,948	\$2,895,966	\$2,900,755
Total Net Assets	\$2,916,948	\$2,895,966	\$2,900,755
TOTAL LIABILITY & NET ASSETS	\$3,671,162	\$3,691,417	\$3,755,228



	STATEMENT OF ACTIVITIES FOR SEVEN MONTHS ENDING:				JULY 31, 2016		PRIOR YEAR TO DATE	
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE		VARIANCE TO BUDGET %
DEVELOPMENT								
Contributions	\$1,875	\$0	0%	A	\$18,790	\$8,958	110%	\$6,135
United Way of the Greater Winona Area	\$5,100	\$7,000	-27%	B	\$5,100	\$7,000	-27%	\$7,000
Golf Tournament	\$9,268	\$6,062	53%	C	\$38,781	\$46,109	-16%	\$44,503
Grants-Special Projects	\$7,500	\$5,500	36%		\$59,808	\$18,500	223%	\$35,245
Special Events	\$742	\$2,601	-71%	C	\$9,754	\$7,780	25%	\$10,572
TOTAL DEVELOPMENT INCOME	\$24,485	\$21,163	16%		\$132,233	\$88,347	50%	\$103,455
Development/Public Relations Expenses	\$8,725	\$7,382	18%		\$15,947	\$15,353	4%	\$17,399
NET DEVELOPMENT	\$15,760	\$13,781	14%		\$116,286	\$72,994	59%	\$86,056
SALES								
Workshop Sales	\$108,586	\$122,255	-11%		\$776,001	\$841,709	-8%	\$754,798
Cost of Materials	\$4,640	\$5,060	-8%		\$28,096	\$33,918	-17%	\$29,739
SALES LESS MATERIALS	\$103,946	\$117,195	-11%		\$747,904	\$807,791	-7%	\$725,059
AGENCY REVENUE								
Case Service	\$3,800	\$4,167	-9%		\$30,295	\$29,169	4%	\$30,810
DEED CBE	\$3,284	\$4,556	-28%	D	\$25,411	\$30,110	-16%	\$32,113
DEED SE/CE	\$26,485	\$38,008	-30%	D	\$212,984	\$251,181	-15%	\$236,117
DEED NEXT STEP/IPS GRANT	\$7,005	\$7,107	-1%		\$49,793	\$49,753	0%	\$44,102
Winona County Support	\$28,764	\$37,011	-22%	E	\$215,289	\$244,596	-12%	\$245,119
Other County Support	\$4,105	\$3,701	11%		\$26,401	\$24,458	8%	\$24,253
Transportation	\$11,451	\$9,773	17%		\$75,112	\$70,705	6%	\$69,758
Other Revenue	\$435	\$278	57%		\$27,265	\$8,135	235%	\$13,270
D T & H, Career Options	\$60,043	\$52,529	14%		\$386,796	\$380,039	2%	\$369,007
TOTAL AGENCY REVENUE	\$145,372	\$157,130	-7%		\$1,049,346	\$1,088,146	-4%	\$1,064,549
TOTAL REVENUE	\$265,079	\$288,106	-8%		\$1,913,536	\$1,968,931	-3%	\$1,875,664
LESS: OPERATING EXPENSES	\$243,324	\$289,722	-16%		\$1,821,658	\$1,952,225	-7%	\$1,827,073
NET INCOME/LOSS	\$21,754	-\$1,616	-1446%		\$91,877	\$16,706	450%	\$48,591
DEPRECIATION EXPENSE	\$17,886	\$17,771	1%		\$122,868	\$124,397	-1%	\$122,639
NET INCOME/LOSS FROM OPERATIONS	\$39,640	\$16,155	145%		\$214,745	\$141,103	52%	\$171,230
LEWISTON VILLA EXPENSES	\$772				\$16,727			\$21,150

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR SEVEN MONTHS ENDING: JULY 31, 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	\$53,897	\$68,837	-22%		\$431,366	\$478,740	-10%	\$408,639
Staff Salaries	\$97,458	\$123,760	-21%		\$751,218	\$817,892	-8%	\$767,294
Workers' Compensation Expense	\$6,060	\$5,050	20%		\$36,142	\$33,997	6%	\$31,173
Employer Payroll Taxes	\$11,408	\$14,210	-20%	F	\$86,563	\$95,665	-10%	\$86,207
Employer U/C Expense	\$1,472	\$2,723	-46%		\$8,725	\$17,993	-52%	\$16,940
Health/Life/LTDI Expense	\$17,994	\$16,667	8%		\$105,980	\$116,669	-9%	\$102,774
Retirement Plan, 403B - Employer Contribution	\$1,102	\$1,201	-8%		\$6,171	\$8,085	-24%	\$6,973
Vehicle Expense	\$5,804	\$6,309	-8%		\$53,761	\$42,441	27%	\$41,744
Repair & Maintenance	\$1,963	\$5,296	-63%		\$22,154	\$23,173	-4%	\$20,757
Utilities	\$7,742	\$7,843	-1%		\$54,404	\$51,832	5%	\$52,327
Safety Supplies	\$217	\$239	-9%		\$1,262	\$1,461	-14%	\$1,521
Professional Services	\$7,389	\$5,462	35%		\$43,167	\$40,896	6%	\$38,164
Office Supplies	\$584	\$1,048	-44%		\$7,106	\$7,048	1%	\$7,447
Continuing Education	\$1,685	\$1,165	45%		\$13,016	\$8,175	59%	\$39,874
Staff Travel	\$3,418	\$4,445	-23%		\$25,866	\$29,903	-14%	\$30,790
Telephone	\$543	\$940	-42%		\$3,954	\$5,440	-27%	\$4,965
Postage	\$0	\$150	-100%		\$2,964	\$2,550	16%	\$1,923
Dues & Subscriptions	\$773	\$875	-12%		\$5,644	\$6,125	-8%	\$4,893
Depreciation	\$17,886	\$17,771	1%		\$122,868	\$124,397	-1%	\$122,639
Uniform Expense	\$0	\$125	-100%		\$334	\$875	-62%	\$477
Interest Expense	\$2,576	\$2,103	22%		\$15,399	\$14,381	7%	\$15,105
Client Transportation	\$1,954	\$2,083	-6%		\$14,091	\$14,581	-3%	\$14,739
Insurance	\$1,212	\$1,208	0%		\$8,484	\$8,456	0%	\$8,484
Misc. Expenses	\$187	\$212	-12%		\$1,019	\$1,450	-30%	\$1,224
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$243,324	\$289,722	-16%		\$1,821,658	\$1,952,225	-7%	\$1,827,073

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

SALES BY CUSTOMER

FOR SEVEN MONTHS ENDING:

JULY 31, 2016

Operation Services

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Brian's Toys	\$533	\$1,108	\$4,173	\$4,344	\$3,546	\$6,840
Fastenal Company	\$789	\$7,147	\$5,746	\$17,578	\$43,717	\$4,288
Hal Leonard Corp.	\$0	\$18,050	\$6,951	\$7,647	\$13,758	\$3,768
Peerless Chain Company	\$12,063	\$82,632	\$48,823	\$31,353	\$21,608	\$33,452
Watkins Inc.	\$9,374	\$34,855	\$40,773	\$40,038	\$18,076	\$56,304
Wincraft	\$5,678	\$41,762	\$65,625	\$73,731	\$89,781	\$96,351
Winona Lighting	\$126	\$1,059	\$1,756	\$7,623	\$1,841	\$0
Winona Knits & Mitts	\$0	\$439	\$1,407	\$11,142	\$2,376	\$2,957
Winona Shredding	\$1,501	\$13,348	\$11,831	\$8,288	\$7,311	\$0
Other	\$916	\$3,650	\$5,559	\$10,404	\$9,279	\$16,549
Total	\$30,980	\$204,050	\$192,643	\$212,149	\$211,293	\$220,549

of Customers

39



Community Services

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Behrens	\$2,545	\$18,976	\$22,647	\$25,925	\$27,679	\$16,724
Benchmark	\$1,039	\$7,475	\$7,734	\$7,788	\$4,775	\$11,953
Bluff City Properties	\$442	\$3,316	\$3,096	\$2,862	\$3,096	\$3,193
Bluffview Montessori School	\$0	\$10,530	\$10,218	\$8,531	\$8,532	\$9,348
Bub's Brewing Co.	\$1,135	\$8,344	\$8,442	\$7,851	\$7,622	\$7,624
Chartwell	\$300	\$12,337	\$10,413	\$5,784	\$8,983	\$7,986
Cotter Schools	\$0	\$1,363	\$2,189	\$2,126	\$2,200	\$2,485
Cotter/Steak Shop Catering	\$0	\$13,347	\$12,876	\$12,346	\$11,577	\$10,127
Fastenal Company	\$595	\$4,930	\$7,793	\$8,084	\$50,621	\$30,870
Peerless Chain Company	\$6,557	\$45,899	\$48,883	\$50,500	\$50,501	\$51,083
Riverside Electronics	\$7,692	\$58,078	\$58,940	\$40,084	\$41,735	\$0
Riverstar	\$0	\$0	\$176	\$4,661	\$0	\$7,154
RTP Company	\$4,165	\$30,612	\$30,822	\$26,381	\$25,611	\$25,611
Watkins Inc.	\$8,215	\$46,988	\$4,508	\$0	\$1,017	\$26,084
Watlow Controls	\$8,910	\$66,668	\$62,776	\$58,218	\$54,055	\$52,619
Winona County	\$10,800	\$76,120	\$76,272	\$105,672	\$71,235	\$11,720
Winona Health	\$660	\$4,010	\$49,829	\$19,067	\$0	\$0
Other	\$2,736	\$13,793	\$19,344	\$25,786	\$27,672	\$17,159
Total	\$55,791	\$422,786	\$436,958	\$411,666	\$396,911	\$291,740

#of Customers

22

Laundry Department

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD	
Winona Health	\$16,944	\$118,030	\$111,563	\$12,509	\$0	\$0
Sauer Health Care	\$2,282	\$16,399	\$0	\$0	\$0	\$0
Other Laundry	\$2,589	\$14,735	\$13,633	\$13,874	\$0	\$0
Total	\$21,815	\$149,164	\$125,196	\$26,383	\$0	\$0

of Customers

19

Total Sales

\$108,586 \$776,000 \$754,796 \$650,198 \$608,204 \$512,249



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

JUNE 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	\$148	\$294	\$0	\$0	\$1,876		\$0	\$33,493	\$12,523	\$5,563	\$53,897
Total Direct Payroll Costs	\$4,919	\$18,657	\$8,965	\$5,828	\$37,154		\$7,921	\$70,305	\$21,900	\$13,743	\$189,391
Total Administration Cost					\$58,508						
Administration Distribution	\$9,419	\$16,547	\$1,325	\$3,979		\$27,238	\$0				\$58,508
Total Indirect Cost	\$1,020	\$130	\$1,441	\$15		\$16,593	\$11,273	\$973	\$1,331	\$8,529	\$62,659
Total Direct & Indirect Costs	\$15,357	\$35,334	\$11,732	\$9,822	\$0	\$43,831	\$19,194	\$71,277	\$23,231	\$22,272	\$252,050
Total Income	\$11,060	\$72,643	\$30,533	\$32,160	\$12,011	\$0	\$11,451	\$54,833	\$27,575	\$21,538	\$273,804
Net Income or (Loss)	-\$4,297	\$37,310	\$18,801	\$22,338	\$12,011	-\$43,831	-\$7,743	-\$16,444	\$4,344	-\$734	-\$12,834
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			\$37,310	Distribution Community Based - EE						\$22,338
	Welfare to Work			\$0	Distribution of Center Based Emp.				-\$4,297		-\$4,297
	Placement & Next Step			\$18,801	Income or (Loss)			\$5,894	\$47	-\$734	\$5,207
	Administration			\$12,011	Distribution Program Profit/Loss			\$8,735	\$4,946	\$2,866	\$16,547
	Fixed Costs			-\$43,831	Net Income or (Loss)			\$14,629	\$4,993	\$2,132	\$21,754
	Transportation			-\$7,743	Direct Payroll Overhead			109.91%	74.88%	147.05%	
	Net Income or (Loss) Program			\$16,547	Indirect Overhead			2.90%	10.63%	153.32%	
					Total Overhead			112.81%	85.51%	300.37%	
					Agency Return on Worker Direct Labor			92.77%	5.18%	51.52%	

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

JUNE 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	\$1,248	\$2,080	\$0	\$0	\$14,702		\$0	\$283,164	\$90,209	\$39,963	\$431,366
Total Direct Payroll Costs	\$35,636	\$122,385	\$59,987	\$42,036	\$277,137		\$65,439	\$564,494	\$160,099	\$98,952	\$1,426,165
Total Administration Cost					\$375,456						
Administration Distribution	\$61,421	\$97,587	\$7,409	\$22,227		\$186,811	\$0				\$375,456
Total Indirect Cost	\$3,053	\$1,158	\$12,425	\$100		\$117,500	\$75,884	\$8,989	\$21,670	\$72,345	\$411,442
Total Direct & Indirect Costs	\$100,110	\$221,130	\$79,821	\$64,363	\$0	\$304,312	\$141,324	\$573,483	\$181,769	\$171,296	\$1,837,607
Total Income	\$81,399	\$398,246	\$253,337	\$228,757	\$92,419	\$0	\$127,421	\$418,750	\$197,587	\$131,568	\$1,929,484
Net Income or (Loss)	-\$18,710	\$177,116	\$173,517	\$164,394	\$92,419	-\$304,312	-\$13,903	-\$154,733	\$15,818	-\$39,728	-\$138,915
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			\$177,116	Distribution Community Based - EE						\$164,394
	Welfare to Work			\$0	Distribution of Center Based Emp.				-\$18,710		-\$18,710
	Placement & Next Step			\$173,517	Income or (Loss)			\$9,660	-\$2,893		\$6,768
	Administration			\$92,419	Distribution Program Profit/Loss			\$71,235	\$33,269	\$20,334	\$124,838
	Fixed Costs			-\$304,312	Net Income or (Loss)			\$80,895	\$30,376	-\$19,394	\$91,877
	Transportation			-\$13,903	Direct Payroll Overhead			99.35%	77.48%	147.61%	
	Net Income or (Loss) Program			\$124,838	Indirect Overhead			3.17%	24.02%	161.03%	
					Total Overhead			102.53%	101.50%	328.64%	
					Agency Return on Worker Direct Labor			83.21%	16.14%	50.88%	



Notes to Financial Statement

Accounts Receivable - Sales	7/31/2016	6/30/2016	5/31/2016
Balance At:	\$167,035	\$190,328	\$175,488
Current:	\$108,522	\$159,083	\$123,862
30-60 Days	\$47,383	\$14,086	\$46,312
Over 60 Days	\$8,755	\$13,448	\$2,875
Over 90 Days	\$2,375	\$3,711	\$2,440
Sub Total over 30 Days	\$58,513	\$31,245	\$51,626

Accounts Receivable - Agency Revenue	7/31/2016	6/30/2016	5/31/2016
Balance At:	\$166,407	\$199,807	\$258,822
Current:	\$153,417	\$194,240	\$204,256
30-60 Days	\$8,836	\$0	\$36,578
Over 60 Days	\$1,328	\$2,278	\$4,295
Over 90 Days	\$2,826	\$3,289	\$13,693
Sub Total over 30 Days	\$12,990	\$5,567	\$54,566

Accounts Payable	7/31/2016	6/30/2016	5/31/2016
Balance At:	\$14,746	\$17,984	\$17,897
Current:	\$14,746	\$17,984	\$17,897
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: 8/17/2016	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received \$1,875 in contributions. Thank you to: Marie Kovecsi, Harvest House, Chris & Harley Antoff, Papenfuss Family & Judie & Larry Herdina.

B United Way of the Greater Winona Area

Under budget \$1,900 - 27% for the year. Budget based on prior year activity.

C Golf Tournament/Special Events

Under budget \$5,354 - 10% for the year. Budget based on prior year activity. Last year we had the Give MN match which was not available this year.

D DEED SE/CE

Under budget \$12,795 - 30% for the month. Under budget \$42,896 - 15% for the year. Hours down in all categories.

E Winona County

Under budget \$8,247 - 22% for the month. Under budget \$29,307 - 12% for the year. Budget based on prior year funding levels.

F Employer Payroll Taxes

Under budget \$2,802 - 20% for the month. Under budget \$9,102 - 10% for the year. Hours down = payroll dollars down.