



MARCH 31, 2016

FOR INTERNAL USE



	MAR. 31, 2016	FEB. 29, 2016	MAR. 31, 2015
CURRENT ASSETS			
Cash in Banks	\$148,871	\$102,932	\$58,443
Acc. Rec. Sales	\$169,665	\$140,055	\$138,738
Acc. Rec. Agency Revenue	\$246,326	\$309,455	\$322,420
Inventories	\$51,561	\$49,023	\$50,341
Prepaid Expenses	\$61,327	\$60,092	\$75,752
Total Current Assets	\$677,749	\$661,557	\$645,694
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,272,672	\$2,272,672	\$2,263,232
Property & Equipment	\$1,498,068	\$1,560,444	\$1,520,832
Total Prop & Equip	\$3,809,531	\$3,871,908	\$3,822,856
Less:Acc. Depr. P & E	\$1,412,181	\$1,458,650	\$1,268,929
Net Book Value	\$2,397,351	\$2,413,258	\$2,553,927
OTHER ASSETS			
Savings	\$396,452	\$395,390	\$366,208
Savings-Laundry Fund	\$98,665	\$93,649	\$44,052
Pledge Receivable - Laundry	\$34,666	\$31,983	\$107,051
Total Other Assets	\$529,783	\$521,022	\$517,311
TOTAL ASSETS	\$3,604,883	\$3,595,838	\$3,716,932
CURRENT LIABILITIES			
Accounts Payable-Trade	\$25,262	\$20,669	\$17,164
Accrued Salaries	\$157,686	\$132,931	\$139,772
Accrued Payroll Taxes	\$9,468	\$39,025	\$26,238
Notes Payable-Current	-\$58	\$0	\$0
Total Current Liab.	\$192,359	\$192,626	\$183,174
LONG TERM LIABILITIES			
Mortgage Payable	\$612,916	\$616,440	\$653,220
Total Long Term Liab.	\$612,916	\$616,440	\$653,220
NET ASSETS			
Unrestricted	\$2,799,608	\$2,786,772	\$2,880,538
Total Net Assets	\$2,799,608	\$2,786,772	\$2,880,538
TOTAL LIABILITY & NET ASSETS	\$3,604,883	\$3,595,838	\$3,716,932



STATEMENT OF ACTIVITIES FOR THREE MONTHS ENDING:								
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	MARCH 31, 2016 CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT								
Contributions	\$375	\$1,022	-63%	A	\$5,280	\$7,461	-29%	\$5,110
United Way of the Greater Winona Area	\$0	\$0	0%		\$0	\$0	0%	\$0
Golf Tournament	\$0	\$0	0%		\$0	\$0	0%	\$0
Grants-Special Projects	\$0	\$5,500	-100%	B	\$0	\$5,500	-100%	\$7,955
Special Events	\$448	\$174	157%		\$1,240	\$1,373	-10%	\$1,865
TOTAL DEVELOPMENT INCOME	\$823	\$6,696	-88%		\$6,520	\$14,334	-55%	\$14,930
Development/Public Relations Expenses	\$369	\$750	-51%		\$1,258	\$2,250	-44%	\$7,425
NET DEVELOPMENT	\$454	\$5,946	-92%		\$5,262	\$12,084	-56%	\$7,505
SALES								
Workshop Sales	\$115,972	\$124,195	-7%		\$318,833	\$347,844	-8%	\$318,094
Cost of Materials	\$2,793	\$5,022	-44%		\$10,778	\$13,912	-23%	\$12,861
SALES LESS MATERIALS	\$113,179	\$119,173	-5%		\$308,055	\$333,932	-8%	\$305,233
AGENCY REVENUE								
Case Service	\$4,800	\$4,167	15%		\$17,550	\$12,501	40%	\$11,625
DEED CBE	\$4,511	\$4,358	4%		\$11,784	\$12,678	-7%	\$11,301
DEED SE/CE	\$28,745	\$36,355	-21%	C	\$91,730	\$105,760	-13%	\$95,342
DEED NEXT STEP/IPS GRANT	\$7,790	\$7,107	10%		\$23,150	\$21,325	9%	\$22,991
Winona County Support	\$36,803	\$35,402	4%		\$98,007	\$102,988	-5%	\$107,924
Other County Support	\$3,433	\$3,540	-3%		\$10,042	\$10,298	-2%	\$9,906
Transportation	\$11,139	\$10,500	6%		\$31,563	\$30,489	4%	\$31,493
Other Revenue	\$513	\$295	74%		\$1,472	\$910	62%	\$1,484
D T & H, Career Options	\$56,883	\$56,436	1%		\$162,595	\$163,879	-1%	\$159,123
TOTAL AGENCY REVENUE	\$154,617	\$158,160	-2%		\$447,894	\$460,828	-3%	\$451,189
TOTAL REVENUE	\$268,249	\$283,279	-5%		\$761,211	\$806,844	-6%	\$763,927
LESS: OPERATING EXPENSES	\$271,170	\$281,122	-4%		\$794,395	\$817,274	-3%	\$762,171
NET INCOME/LOSS	-\$2,921	\$2,157	-235%		-\$33,184	-\$10,430	218%	\$1,756
DEPRECIATION EXPENSE	\$16,108	\$17,771	-9%		\$51,324	\$53,313	-4%	\$47,805
NET INCOME/LOSS FROM OPERATIONS	\$13,187	\$19,928	-34%		\$18,140	\$42,883	-58%	\$49,561
LEWISTON VILLA EXPENSES	\$2,699				\$9,006			\$8,526

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR THREE MONTHS ENDING: MARCH 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	\$70,972	\$70,713	0%		\$196,935	\$202,810	-3%	\$170,661
Staff Salaries	\$110,870	\$118,379	-6%		\$329,386	\$344,376	-4%	\$332,020
Workers' Compensation Expense	\$3,706	\$4,958	-25%	D	\$13,252	\$14,347	-8%	\$13,684
Employer Payroll Taxes	\$13,568	\$13,951	-3%		\$38,425	\$40,371	-5%	\$36,452
Employer U/C Expense	\$991	\$2,604	-62%		\$4,292	\$7,576	-43%	\$7,526
Health/Life/LTDI Expense	\$14,453	\$16,667	-13%	E	\$42,549	\$50,001	-15%	\$44,177
Retirement Plan, 403B - Employer Contribution	\$1,061	\$1,179	-10%		\$2,547	\$3,412	-25%	\$3,084
Vehicle Expense	\$6,741	\$6,309	7%		\$25,254	\$18,066	40%	\$18,715
Repair & Maintenance	\$3,850	\$3,416	13%		\$11,721	\$8,208	43%	\$7,353
Utilities	\$8,658	\$7,502	15%	F	\$24,818	\$21,824	14%	\$21,952
Safety Supplies	\$95	\$118	-20%		\$444	\$592	-25%	\$617
Professional Services	\$4,969	\$3,488	42%	G	\$11,679	\$10,062	16%	\$10,394
Office Supplies	\$1,433	\$1,048	37%		\$4,336	\$3,000	45%	\$3,975
Continuing Education	\$4,169	\$1,165	258%	H	\$6,224	\$3,495	78%	\$11,200
Staff Travel	\$2,844	\$4,445	-36%	I	\$9,591	\$12,729	-25%	\$10,675
Telephone	\$596	\$655	-9%		\$1,857	\$2,250	-17%	\$1,785
Postage	\$225	\$175	29%		\$1,623	\$1,200	35%	\$1,367
Dues & Subscriptions	\$709	\$875	-19%		\$2,207	\$2,625	-16%	\$2,105
Depreciation	\$16,108	\$17,771	-9%		\$51,324	\$53,313	-4%	\$47,805
Uniform Expense	\$0	\$125	-100%		\$62	\$375	-84%	\$217
Interest Expense	\$1,981	\$2,083	-5%		\$6,271	\$6,153	2%	\$6,225
Client Transportation	\$1,865	\$2,083	-10%		\$5,586	\$6,249	-11%	\$5,961
Insurance	\$1,212	\$1,208	0%		\$3,636	\$3,624	0%	\$3,636
Misc. Expenses	\$94	\$205	-54%		\$375	\$616	-39%	\$585
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$271,170	\$281,122	-4%		\$794,395	\$817,274	-3%	\$762,171

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

SALES BY CUSTOMER

FOR THREE MONTHS ENDING:

MARCH 31, 2016

Operation Services

Brian's Toys
Fastenal Company
Hal Leonard Corp.
Peerless Chain Company
Watkins Inc.
Wincraft
Winona Lighting
Winona Knits & Mitts
Winona Shredding
Other
Total

of Customers

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD
\$0	\$575	\$1,382	\$1,570	\$1,428	\$3,287
\$814	\$1,603	\$4,307	\$12,361	\$14,598	\$2,397
\$0	\$0	\$4,856	\$2,772	\$2,006	\$0
\$16,629	\$33,842	\$12,782	\$11,466	\$8,232	\$16,107
\$6,852	\$14,758	\$18,035	\$22,592	\$8,833	\$21,093
\$6,015	\$19,424	\$23,545	\$22,932	\$30,698	\$32,684
\$0	\$303	\$429	\$3,716	\$396	\$0
\$0	\$399	\$1,339	\$8,188	\$2,221	\$2,727
\$1,309	\$4,709	\$3,504	\$3,491	\$2,934	\$0
\$404	\$703	\$769	\$5,712	\$3,400	\$7,380
\$32,023	\$76,316	\$70,947	\$94,801	\$74,746	\$85,675

32

Community Services

Behrens
Benchmark
Bluff City Properties
Bluffview Montessori School
Bub's Brewing Co.
Chartwell
Cotter Schools
Cotter/Steak Shop Catering
Fastenal Company
Peerless Chain Company
Riverside Electronics
Riverstar
RTP Company
Watkins Inc.
Watlow Controls
Winona County
Other
Total

#of Customers

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD
\$2,845	\$8,433	\$9,618	\$10,601	\$12,097	\$7,232
\$1,177	\$3,132	\$2,819	\$3,338	\$253	\$6,487
\$553	\$1,437	\$1,106	\$1,378	\$1,242	\$1,339
\$1,772	\$5,734	\$5,839	\$4,901	\$4,629	\$5,082
\$1,249	\$3,576	\$3,575	\$3,342	\$3,193	\$3,297
\$2,853	\$6,981	\$6,523	\$3,852	\$5,693	\$5,907
\$190	\$935	\$1,761	\$1,725	\$1,854	\$2,096
\$2,375	\$7,567	\$7,504	\$6,687	\$6,624	\$6,261
\$765	\$2,210	\$4,903	\$5,084	\$19,626	\$12,767
\$6,557	\$19,671	\$21,327	\$21,753	\$22,011	\$22,079
\$8,614	\$24,968	\$25,498	\$17,347	\$17,490	\$0
\$0	\$0	\$176	\$1,975	\$0	\$5,854
\$4,581	\$13,119	\$13,120	\$11,230	\$10,729	\$11,075
\$4,647	\$14,604	\$4,508	\$0	\$0	\$3,940
\$9,597	\$27,472	\$26,987	\$23,290	\$23,040	\$19,930
\$11,060	\$32,660	\$32,688	\$45,288	\$27,651	\$0
\$2,851	\$7,508	\$24,933	\$13,597	\$8,847	\$7,969
\$61,686	\$180,007	\$192,885	\$175,388	\$164,979	\$121,315

25

Laundry Department

Winona Health
Sauer Health Care
Other Laundry
Total

of Customers

Month	2016 YTD	2015 YTD	2014 YTD	2013 YTD	2012 YTD
\$17,757	\$49,837	\$47,604	\$5,237	\$0	\$0
\$2,362	\$7,038	\$0	\$0	\$0	\$0
\$2,143	\$5,635	\$4,374	\$4,967	\$0	\$0
\$22,262	\$62,510	\$51,978	\$10,204	\$0	\$0

18

Total Sales


\$115,971 **\$318,833** **\$315,809** **\$280,393** **\$239,725** **\$206,990**





COST CENTER SUMMARY FOR ONE MONTH ENDING:

MARCH 31, 2016

												
	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	\$189	\$381	\$0	\$0	\$0	\$2,632		\$0	\$46,539	\$15,176	\$6,056	\$70,972
Total Direct Payroll Costs	\$5,244	\$17,783		\$8,704	\$6,182	\$40,069		\$9,260	\$88,268	\$25,622	\$14,489	\$215,622
Total Administration Cost						\$52,719						
Administration Distribution	\$8,677	\$13,201	\$0	\$1,093	\$3,280		\$26,469	\$0				\$52,719
Total Indirect Cost	\$227	\$86	\$0	\$1,770	\$15		\$17,207	\$9,645	\$1,041	\$1,769	\$11,509	\$55,918
Total Direct & Indirect Costs	\$14,147	\$31,070	\$0	\$11,567	\$9,477	\$0	\$43,676	\$18,905	\$89,309	\$27,390	\$25,998	\$271,539
Total Income	\$13,479	\$56,883	\$0	\$36,859	\$36,124	\$956	\$0	\$11,139	\$61,388	\$32,127	\$19,662	\$268,617
Net Income or (Loss)	-\$668	\$25,814	\$0	\$25,292	\$26,647	\$956	-\$43,676	-\$7,766	-\$27,921	\$4,737	-\$6,336	-\$23,184
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		\$25,814		Distribution Community Based - EE			\$26,647			\$26,647
		Welfare to Work		\$0		Distribution of Center Based Emp.				-\$668		-\$668
		Placement & Next Step		\$25,292		Income or (Loss)			-\$1,274	\$4,069		\$2,795
		Administration		\$956		Distribution Program Profit/Loss			\$362	\$166	\$92	\$620
		Fixed Costs				Net Income or (Loss)			-\$911	\$4,234	-\$6,244	-\$2,921
		Transportation		-\$43,676								
				-\$7,766		Direct Payroll Overhead			89.67%	68.83%	139.25%	
						Indirect Overhead			2.24%	11.65%	190.03%	
						Total Overhead			91.90%	80.48%	329.27%	
						Agency Return on Worker Direct Labor			58.04%	-3.31%	1.52%	
</												



Notes to Financial Statement

Accounts Receivable - Sales	3/31/2016	2/29/2016	1/31/2016
Balance At:	\$169,665	\$140,055	\$169,016
Current:	\$108,809	\$117,644	\$102,447
30-60 Days	\$45,543	\$20,779	\$60,361
Over 60 Days	\$11,975	\$50	\$2,984
Over 90 Days	\$3,339	\$1,582	\$3,224
Sub Total over 30 Days	\$60,856	\$22,411	\$66,569

Accounts Payable	3/31/2016	2/29/2016	1/31/2016
Balance At:	\$25,262	\$20,669	\$25,934
Current:	\$25,262	\$20,669	\$25,934
30-60 Days	\$0	\$0	\$0
MBER 31 Over 60 Days	\$0	\$0	\$0
RE-AUD Over 90 Days	\$0	\$0	\$0
Sub Total over 30 Days	\$0	\$0	\$0

Accounts Receivable - Agency Revenue	3/31/2016	2/29/2016	1/31/2016
Balance At:	\$246,326	\$309,455	\$272,842
Current:	\$169,759	\$175,291	\$150,238
30-60 Days	\$18,082	\$53,713	\$81,415
Over 60 Days	\$0	\$39,564	\$16,862
Over 90 Days	\$58,486	\$40,887	\$24,327
Sub Total over 30 Days	\$76,567	\$134,164	\$122,604

Received \$35,000 in April pertaining to the over 90 days.

	Operating Note	Payroll Note
Balance at Month End:	\$0	\$0
Current Balance: 4/20/2016	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received \$375 in contributions. Thank you to: Pat & Joan Costello, Renata Rislow, Mike & Sue Hauser, Jean Galewski and John Milek.

B Grants-Special Projects

Grant dollars in the budget, none have come in.

C DEED SE/CE

Under budget \$7,610 - 21% for the month. Under budget \$14,030 - 13% for the year. Hours down at sites.

D Workers' Compensation Expense

Under budget \$1,252 - 25% for the month. Under budget \$1,095 - 8% for the year. Calculated against payroll dollars.

E Health/Life/LTDI Expense

Under budget \$2,214 - 13% for the month. This expense will be up and down throughout the year. Based on staff enrolling in health insurance.

F Utilities

Over budget \$1,156 - 15% for the month. Over budget \$2,994 - 14% for the year. Majority is in gas and electric use. Budget based on prior year history.

G Professional Services

Over budget \$1,481 - 42% for the month. Over budget \$1,617 - 16% for the year. Computer server terminal configure work.

H Continuing Education

Over budget \$3,004 - 258% for the month. Over budget \$2,729 - 78% for the year. Fees to have staff trained to be the in house CALM trainer.

H Staff Travel

Under budget \$1,601 - 36% for the month. Under budget \$3,138 - 25% for the year. This expense will be up and down throughout the year. Budget based on prior year history.