



NOVEMBER 30, 2017

FOR INTERNAL USE



	NOV. 30, 2017	OCT. 31, 2017	NOV. 30, 2016
CURRENT ASSETS			
Cash in Banks	\$124,467	\$71,073	\$147,495
Acc. Rec. Sales	\$161,785	\$160,453	\$224,485
Acc. Rec. Agency Revenue	\$190,090	\$244,134	\$200,487
Inventories	\$33,826	\$40,465	\$42,609
Prepaid Expenses	\$77,156	\$83,540	\$98,855
Total Current Assets	\$587,324	\$599,666	\$713,931
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,289,599	\$2,289,599	\$2,272,672
Property & Equipment	\$1,733,820	\$1,735,820	\$1,572,150
Total Prop & Equip	\$4,062,211	\$4,064,211	\$3,883,614
Less:Acc. Depr. P & E	\$1,745,582	\$1,728,334	\$1,555,269
Net Book Value	\$2,316,629	\$2,335,877	\$2,328,345
OTHER ASSETS			
Savings	\$903,084	\$901,158	\$606,355
Savings-Laundry Fund	\$65,598	\$65,588	\$98,782
Pledge Receivable - Laundry	\$0	\$0	\$34,666
Total Other Assets	\$968,683	\$966,746	\$739,803
TOTAL ASSETS	\$3,872,636	\$3,902,289	\$3,782,080
CURRENT LIABILITIES			
Accounts Payable-Trade	\$27,363	\$19,550	\$21,824
Accrued Salaries	\$155,405	\$134,675	\$157,777
Accrued Payroll Taxes	\$7,702	\$11,332	\$9,166
Notes Payable-Current	\$0	\$21,301	\$0
Total Current Liab.	\$190,470	\$186,858	\$188,767
LONG TERM LIABILITIES			
Mortgage Payable	\$542,028	\$545,658	\$585,768
Total Long Term Liab.	\$542,028	\$545,658	\$585,768
NET ASSETS			
Unrestricted	\$3,140,138	\$3,169,772	\$3,007,546
Total Net Assets	\$3,140,138	\$3,169,772	\$3,007,546
TOTAL LIABILITY & NET ASSETS	\$3,872,636	\$3,902,289	\$3,782,080



	STATEMENT OF ACTIVITIES FOR ELEVEN MONTHS ENDING:				NOVEMBER 30, 2017		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	\$1,110	\$3,101	-64%	A	\$11,326	\$18,554	-39%	\$23,630
United Way of the Greater Winona Area	\$0	\$0	0%		\$9,600	\$0	0%	\$5,100
Golf Tournament	\$300	\$0	0%		\$48,522	\$42,000	16%	\$40,441
Grants-Special Projects	\$0	\$0	0%		\$0	\$25,000	-100%	\$59,808
Special Events	\$1,837	\$1,942	-5%		\$12,197	\$13,143	-7%	\$15,949
TOTAL DEVELOPMENT INCOME	\$3,247	\$5,043	-36%		\$81,645	\$98,697	-17%	\$144,928
Development/Public Relations Expenses	\$5,158	\$2,041	153%		\$32,012	\$25,107	28%	\$23,242
NET DEVELOPMENT	-\$1,911	\$3,002	-164%		\$49,634	\$73,590	-33%	\$121,686
SALES								
Workshop Sales	\$112,057	\$136,434	-18%	B	\$1,193,949	\$1,449,888	-18%	\$1,294,404
Cost of Materials	\$10,856	\$4,113	164%	B	\$58,587	\$46,232	27%	\$50,598
SALES LESS MATERIALS	\$101,200	\$132,321	-24%	B	\$1,135,362	\$1,403,656	-19%	\$1,243,806
AGENCY REVENUE								
Case Service	\$3,600	\$4,167	-14%		\$35,820	\$45,837	-22%	\$46,145
DEED CBE	\$4,217	\$4,427	-5%		\$47,010	\$50,167	-6%	\$46,686
DEED SE/CE	\$22,688	\$36,928	-39%	C	\$317,411	\$418,521	-24%	\$362,657
DEED NEXT STEP/IPS GRANT	\$6,363	\$7,107	-10%		\$72,424	\$78,181	-7%	\$73,464
Winona County Support	\$25,041	\$29,569	-15%	D	\$304,589	\$335,115	-9%	\$335,205
Other County Support	\$4,066	\$3,621	12%		\$44,008	\$41,035	7%	\$43,707
Transportation	\$9,034	\$9,655	-6%		\$114,849	\$109,425	5%	\$120,060
Other Revenue	\$738	\$1,464	-50%		\$55,132	\$9,194	500%	\$29,721
D T & H, Career Options	\$57,658	\$55,115	5%		\$624,983	\$624,633	0%	\$630,011
TOTAL AGENCY REVENUE	\$133,405	\$152,053	-12%		\$1,616,226	\$1,712,108	-6%	\$1,687,656
TOTAL REVENUE	\$232,695	\$287,376	-19%		\$2,801,221	\$3,189,354	-12%	\$3,053,148
LESS: OPERATING EXPENSES	\$262,328	\$284,768	-8%		\$2,719,673	\$3,192,970	-15%	\$2,859,831
NET INCOME/LOSS	-\$29,633	\$2,608	-1236%		\$81,548	-\$3,616	-2355%	\$193,317
DEPRECIATION EXPENSE	\$19,248	\$19,248	0%		\$211,728	\$211,728	0%	\$194,412
NET INCOME/LOSS FROM OPERATIONS	-\$10,385	\$21,856	-148%		\$293,276	\$208,112	41%	\$387,729

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR ELEVEN MONTHS ENDING: NOVEMBER 30, 2017**

	CURRENT MONTH	BUDGET CURRENT MONTH	MONTH VARIANCE TO BUDGET %		CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	YTD VARIANCE TO BUDGET %	PRIOR YEAR TO DATE	
Worker Wages	\$56,383	\$68,793	-18%	E	\$569,231	\$745,113	-24%	\$671,330	460,095
Staff Salaries	\$107,035	\$119,432	-10%	E	\$1,139,443	\$1,353,562	-16%	\$1,183,776	929,280
Workers' Compensation Expense	\$5,671	\$6,869	-17%	E	\$62,043	\$76,589	-19%	\$56,822	50,849
Employer Payroll Taxes	\$11,908	\$13,797	-14%	E	\$125,828	\$153,833	-18%	\$135,667	102,638
Employer U/C Expense	\$539	\$1,314	-59%	E	\$5,928	\$14,888	-60%	\$12,617	4,850
Health/Life/LTDI Expense	\$19,022	\$18,482	3%		\$154,957	\$203,302	-24%	\$171,952	122,181
Retirement Plan, 403B - Employer Contribution	\$656	\$984	-33%	E	\$11,262	\$10,967	3%	\$9,451	9,944
Vehicle Expense	\$7,212	\$5,859	23%	F	\$69,416	\$71,229	-3%	\$79,741	56,023
Repair & Maintenance	\$4,369	\$1,749	150%	G	\$58,341	\$28,140	107%	\$39,973	51141
Utilities	\$5,702	\$7,644	-25%		\$84,366	\$86,632	-3%	\$81,740	70,766
Safety Supplies	\$224	\$196	14%		\$2,234	\$2,396	-7%	\$1,863	1,743
Professional Services	\$9,160	\$7,021	30%		\$76,484	\$78,056	-2%	\$68,930	63,345
Office Supplies	\$269	\$905	-70%		\$9,766	\$11,001	-11%	\$12,121	8,628
Continuing Education	\$1,954	\$1,458	34%		\$16,837	\$16,042	5%	\$19,097	12,790
Staff Travel	\$2,334	\$4,007	-42%		\$44,238	\$48,711	-9%	\$41,383	37,025
Telephone	\$507	\$500	1%		\$5,336	\$6,625	-19%	\$6,072	4,327
Postage	\$928	\$125	642%		\$3,178	\$3,650	-13%	\$3,303	1,991
Dues & Subscriptions	\$3,890	\$1,075	262%	H	\$12,920	\$11,825	9%	\$9,791	8,150
Depreciation	\$19,248	\$19,248	0%		\$211,728	\$211,728	0%	\$194,412	173,232
Interest Expense	\$2,097	\$1,875	12%		\$21,200	\$20,872	2%	\$23,091	17,265
Client Transportation	\$1,754	\$2,000	-12%		\$19,768	\$22,000	-10%	\$21,652	16,337
Insurance	\$1,212	\$1,250	-3%		\$13,332	\$13,750	-3%	\$13,332	10,908
Misc. Expenses	\$254	\$185	37%		\$1,837	\$2,059	-11%	\$1,715	1,476
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0	
TOTAL OPERATING EXPENSES	\$262,328	\$284,768	-8%		\$2,719,673	\$3,192,970	-15%	\$2,859,831	2,214,984

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

SALES BY CUSTOMER

FOR ELEVEN MONTHS ENDING:

NOVEMBER 30, 2017

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

Month	2017 YTD	2016 YTD	2015 YTD	2014 YTD	2013 YTD
\$517	\$5,058	\$3,087	\$7,854	\$9,331	\$6,104
\$5,635	\$38,602	\$15,171	\$14,401	\$35,981	\$68,655
\$0	\$0	\$18,050	\$6,951	\$11,227	\$20,022
\$8,041	\$128,003	\$120,293	\$91,944	\$50,534	\$37,943
\$4,019	\$34,109	\$60,507	\$68,391	\$58,148	\$39,208
\$6,674	\$83,288	\$74,389	\$94,550	\$122,333	\$138,723
\$235	\$2,513	\$1,996	\$2,122	\$9,220	\$3,687
\$5,948	\$6,196	\$9,363	\$3,059	\$15,135	\$27,777
\$2,010	\$20,443	\$19,740	\$18,634	\$14,657	\$14,056
\$945	\$4,177	\$7,403	\$15,054	\$14,312	\$13,777
\$34,025	\$322,389	\$329,999	\$322,959	\$340,879	\$369,952

of Customers

39



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
Winona Health
Other
Total

Month	2017 YTD	2016 YTD	2015 YTD	2014 YTD	2013 YTD
\$0	\$4,518	\$29,731	\$36,905	\$36,517	\$37,302
\$2,348	\$30,759	\$15,310	\$12,490	\$11,322	\$11,709
\$0	\$0	\$5,195	\$4,975	\$4,299	\$4,847
\$3,610	\$30,210	\$16,577	\$16,369	\$13,222	\$14,069
\$1,730	\$20,111	\$13,168	\$13,152	\$11,540	\$11,949
\$2,205	\$22,826	\$26,948	\$27,403	\$10,824	\$16,211
\$240	\$2,774	\$2,076	\$2,902	\$2,601	\$2,879
\$0	\$23,178	\$22,651	\$21,925	\$19,445	\$19,659
\$803	\$8,345	\$8,160	\$10,598	\$10,209	\$73,908
\$9,250	\$102,433	\$82,899	\$75,111	\$71,764	\$79,763
\$0	\$0	\$91,141	\$91,545	\$66,215	\$65,222
\$852	\$6,847	\$866	\$176	\$7,037	\$1,980
\$8,196	\$95,420	\$54,779	\$48,107	\$39,287	\$40,147
\$0	\$10,367	\$72,446	\$5,453	\$6,400	\$1,737
\$9,971	\$123,154	\$107,381	\$97,227	\$87,946	\$86,333
\$8,701	\$95,711	\$139,801	\$119,856	\$150,960	\$123,218
\$693	\$6,063	\$6,980	\$74,614	\$35,706	\$0
\$2,760	\$21,120	\$21,374	\$31,169	\$35,441	\$49,327
\$51,359	\$603,836	\$717,483	\$689,977	\$620,735	\$640,260

#of Customers

19

Laundry Department

Winona Health
Sauer Health Care
Winona County Jail
Saint Anne Healthcare
Other Laundry
Total

Month	2017 YTD	2016 YTD	2015 YTD	2014 YTD	2013 YTD
\$17,430	\$187,098	\$186,877	\$176,923	\$19,712	\$0
\$2,163	\$23,055	\$25,919	\$0	\$0	\$0
\$985	\$10,504	\$11,131	\$10,479	\$9,993	\$0
\$4,471	\$27,335	\$7,232	\$0	\$0	\$0
\$1,624	\$19,732	\$15,763	\$14,596	\$11,657	\$0
\$26,673	\$267,724	\$246,922	\$201,998	\$41,362	\$0

of Customers

22

Total Sales

\$112,057 \$1,193,949 \$1,294,404 \$1,214,933 \$1,002,976 \$1,010,212

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

NOVEMBER 30, 2017

	Center Based Employment	DT & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
Total Direct Worker Wages	\$84	\$142	\$116	\$0	\$2,260		\$0	\$29,762	\$16,055	\$7,964	\$56,383
Total Direct Payroll Costs	\$5,175	\$18,085	\$5,189	\$8,886	\$45,547		\$9,781	\$67,418	\$25,030	\$16,103	\$201,214
Total Administration Cost					\$68,573						
Administration Distribution	\$10,738	\$21,224	\$1,466	\$4,397		\$30,748	\$0				\$68,573
Total Indirect Cost	\$301	\$142	\$1,203	\$14		\$16,380	\$10,936	\$1,984	\$2,037	\$10,247	\$66,270
Total Direct & Indirect Costs	\$16,214	\$39,452	\$7,857	\$13,298	\$0	\$47,128	\$20,716	\$69,402	\$27,067	\$26,349	\$267,484
Total Income	\$12,495	\$57,658	\$30,904	\$22,945	\$3,615	\$0	\$9,034	\$50,931	\$26,833	\$23,436	\$237,852
Net Income or (Loss)	-\$3,719	\$18,206	\$23,046	\$9,648	\$3,615	-\$47,128	-\$11,682	-\$18,471	-\$234	-\$2,913	-\$21,619
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			\$18,206							-\$3,719
	Welfare to Work			\$0							-\$15,690
	Placement & Next Step			\$23,046							-\$13,942
	Administration			\$3,615							-\$29,633
	Fixed Costs			-\$47,128							
	Transportation			-\$11,682							
	Net Income or (Loss) Program			-\$13,942							
					Distribution Community Based - EE			\$9,648			\$9,648
					Distribution of Center Based Emp.				-\$3,719		-\$3,719
					Income or (Loss)			-\$8,823	-\$3,954	-\$2,913	-\$15,690
					Distribution Program Profit/Loss			-\$5,423	-\$4,930	-\$3,589	-\$13,942
					Net Income or (Loss)			-\$14,246	-\$8,884	-\$6,503	-\$29,633
					Direct Payroll Overhead			126.52%	55.90%	102.19%	
					Indirect Overhead			6.67%	12.69%	128.66%	
					Total Overhead			133.19%	68.59%	230.86%	
					Agency Return on Worker Direct Labor			14.20%	-53.87%	-45.07%	

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

NOVEMBER 30, 2017

	Center Based Employment	DT & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Operation Services	\$8665
Total Direct Worker Wages	\$911	\$3,681	\$2,653	\$0	\$21,115		\$0	\$314,331	\$150,126	\$76,415	\$569,232
Total Direct Payroll Costs	\$52,988	\$194,785	\$83,407	\$86,748	\$453,436		\$103,364	\$673,430	\$246,322	\$174,212	\$2,068,692
Total Administration Cost					\$633,788						
Administration Distribution	\$99,554	\$189,457	\$14,131	\$37,454		\$293,192	\$0				\$633,788
Total Indirect Cost	\$4,537	\$1,794	\$16,233	\$147		\$188,718	\$119,307	\$20,412	\$19,636	\$131,857	\$682,993
Total Direct & Indirect Costs	\$157,079	\$386,036	\$113,772	\$124,348	\$0	\$481,910	\$222,671	\$693,842	\$265,958	\$306,069	\$2,751,685
Total Income	\$144,796	\$624,983	\$401,671	\$278,377	\$133,195	\$0	\$114,850	\$599,501	\$309,332	\$226,528	\$2,833,233
Net Income or (Loss)	-\$12,283	\$238,947	\$287,899	\$154,029	\$133,195	-\$481,910	-\$107,821	-\$94,341	\$43,374	-\$79,541	-\$130,509
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			\$238,947							-\$12,283
	Welfare to Work			\$0							\$11,238
	Placement & Next Step			\$287,899							\$70,310
	Administration			\$133,195							-\$81,548
	Fixed Costs			-\$481,910							
	Transportation			-\$107,821							
	Net Income or (Loss) Program			\$70,310							
					Distribution Community Based - EE			\$154,029			\$154,029
					Distribution of Center Based Emp.				-\$12,283		-\$12,283
					Income or (Loss)			\$59,688	\$31,091	-\$79,541	\$11,238
					Distribution Program Profit/Loss			\$31,886	\$21,117	\$17,307	\$70,310
					Net Income or (Loss)			\$91,575	\$52,208	-\$62,234	\$81,548
					Direct Payroll Overhead			114.24%	64.08%	127.98%	
					Indirect Overhead			6.49%	13.08%	172.55%	
					Total Overhead			120.74%	77.16%	300.54%	
					Agency Return on Worker Direct Labor			59.15%	5.88%	22.65%	



**Notes to Financial Statement
NOVEMBER 30, 2017**

Accounts Receivable - Sales	11/30/2017	10/31/2017	9/30/2017
Balance At:	\$161,785	\$160,453	\$180,479
Current:	\$107,485	\$104,158	\$161,881
30-60 Days	\$48,394	\$49,363	\$14,822
Over 60 Days	\$5,906	\$3,667	\$3,367
Over 90 Days	\$0	\$3,265	\$409
 Sub Total over 30 Days	 \$54,301	 \$56,295	 \$18,598

Accounts Receivable - Agency Revenue	11/30/2017	10/31/2017	9/30/2017
Balance At:	\$190,090	\$244,134	\$232,117
Current:	\$154,799	\$157,777	\$225,505
30-60 Days	\$26,082	\$72,596	\$0
Over 60 Days	\$2,268	\$6,942	\$1,967
Over 90 Days	\$6,942	\$6,819	\$4,644
 Sub Total over 30 Days	 \$35,291	 \$86,357	 \$6,612

Accounts Payable	11/30/2017	10/31/2017	9/30/2017
Balance At:	\$27,363	\$19,550	\$34,801
Current:	\$27,363	\$19,550	\$34,801
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: 12/29/2017	\$0	\$0

Notes to Financial Statement
NOVEMBER 30, 2017



Notes:

- A General Contributions**
Received \$1,110 in contributions for November. Thank you to: Nancy O'Reilly, Ellsworth Simon, Marvin & Bergetta Gunderson, Robert & Marjorie Deter Frankford Foundation, Dr. Arnold & Alanna Fenske, Jean Galewski, Roland & Edith Holm and Diane & Frank Wohletz.
- B Net Sales**
Under budget \$31,121 - 19% for the month. Under budget \$268,294 - 19% for the year.
- C DEED SE/CE**
Under budget \$14,240 - 39% for the month. Under budget \$101,110 - 24% for the year. Hours have been down for Community Services for the year.
- D Winona County Support**
Under budget \$4,528 - 15% for the month. Under budget \$30,526 - 9% for the year. Hours down, so attendance is down.
- E Worker Wages, Staff Salaries & Benefits**
Under budget \$28,997 - 14% for the month. Under budget \$441,217 - 19% for the year. Sales are down, labor will be down.
- F Vehicle Expense**
Over budget \$1,353 - 23% for the month. Under budget \$1,813 - 3% for the year. Tires for bus, brakes for van & brakes for delivery truck.
- G Repair & Maintenance**
Over budget \$2,620 - 150% for the month. Over budget \$30,201 - 107% for the year. Upgraded the security lights on the back of the building, \$2,280.
- H Dues & Subscriptions**
Over budget \$2,815 - 262% for the month. Over budget \$1,095 - 9% for the year. Renewed our DT & H license with the State of MN. Fee almost doubled.