



DECEMBER 31, 2013

PRE-AUDIT

FOR INTERNAL USE



	DEC. 31, 2013	NOV. 30, 2013	DEC. 31, 2012
CURRENT ASSETS			
Cash in Banks	\$19,193	\$52,764	\$47,892
Acc. Rec. Sales	\$185,292	\$197,307	\$127,999
Acc. Rec. Agency Revenue	\$286,531	\$241,365	\$252,304
Inventories	\$58,670	\$55,337	\$52,885
Prepaid Expenses	\$51,183	\$60,596	\$37,326
Total Current Assets	\$600,869	\$607,369	\$518,406
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$1,605,299	\$1,605,299	\$1,581,914
Property & Equipment	\$1,761,804	\$1,760,070	\$498,850
Total Prop & Equip	\$3,405,895	\$3,404,161	\$2,119,556
Less:Acc. Depr. P & E	\$1,082,553	\$1,075,086	\$994,721
Net Book Value	\$2,323,342	\$2,329,075	\$1,124,835
OTHER ASSETS			
Savings	\$296,507	\$340,318	\$317,981
Savings-Laundry Fund	\$318,809	\$285,419	\$768,025
Pledge Receivable - Laundry	\$230,050	\$261,051	\$276,561
Total Other Assets	\$845,366	\$886,788	\$1,362,567
TOTAL ASSETS	\$3,769,577	\$3,823,232	\$3,005,808
CURRENT LIABILITIES			
Accounts Payable-Trade	\$26,668	\$44,366	\$27,582
Accrued Salaries	\$157,762	\$144,691	\$138,090
Accrued Payroll Taxes	\$15,106	\$20,178	\$9,861
Laundry Fund Payable	\$0	\$0	\$0
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$199,536	\$209,235	\$175,533
LONG TERM LIABILITIES			
Mortgage Payable	\$701,545	\$704,786	\$265,154
Mortgage Payable - Laundry	\$0	\$0	\$0
Total Long Term Liab.	\$701,545	\$704,786	\$265,154
NET ASSETS			
Unrestricted	\$2,868,496	\$2,909,211	\$2,565,121
Total Net Assets	\$2,868,496	\$2,909,211	\$2,565,121
TOTAL LIABILITY & NET ASSETS	\$3,769,577	\$3,823,232	\$3,005,808



STATEMENT OF ACTIVITIES
FOR TWELVE MONTHS ENDING:

	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	DECEMBER 31, 2013			
					CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT								
Contributions-General	\$5,759	\$8,500	-32%	A	\$13,972	\$25,000	-44%	\$7,188
Contributions - Laundry	\$100	\$0	0%	A	\$9,700	\$0	0%	\$1,042,156
United Way of the Greater Winona Area	\$0	\$0	0%		\$7,000	\$9,000	-22%	\$9,500
Golf Tournament	\$0	\$0	0%	B	\$42,650	\$48,000	-11%	\$42,100
Grants-Special Projects	\$0	\$12,500	-100%		\$109,501	\$50,000	119%	\$13,450
Special Events	\$0	\$0	0%	B	\$13,437	\$5,000	169%	\$14,460
TOTAL DEVELOPMENT INCOME	\$5,859	\$21,000	-72%		\$196,260	\$137,000	43%	\$1,128,854
Development/Public Relations Expenses	\$295	\$1,870	-84%		\$19,830	\$15,575	27%	\$21,520
NET DEVELOPMENT	\$5,564	\$19,130	-71%		\$176,430	\$121,425	45%	\$1,107,334
SALES								
Workshop Sales	\$99,742	\$75,821	32%		\$1,123,418	\$1,061,650	6%	\$1,082,846
Cost of Materials	\$1,575	\$2,053	-23%		\$50,573	\$28,750	76%	\$117,004
SALES LESS MATERIALS	\$98,167	\$73,768	33%		\$1,072,845	\$1,032,900	4%	\$965,842
AGENCY REVENUE								
Case Service	\$3,895	\$1,667	134%		\$38,060	\$20,000	90%	\$22,540
DEED CBE	\$7,828	\$9,039	-13%		\$117,393	\$107,232	9%	\$87,582
DEED SE/CE	\$28,668	\$31,875	-10%		\$449,052	\$378,158	19%	\$370,751
DEED NEXT STEP	\$5,173	\$4,291	21%		\$49,038	\$50,912	-4%	\$51,892
Winona County Support	\$27,230	\$38,253	-29%		\$470,076	\$480,000	-2%	\$471,856
Other County Support	\$3,835	\$3,963	-3%		\$50,167	\$50,000	0%	\$49,505
Welfare to Work	\$3,508	\$5,542	-37%		\$62,278	\$75,000	-17%	\$79,041
Transportation	\$14,198	\$14,683	-3%		\$180,540	\$185,000	-2%	\$189,331
Other Revenue	\$12,231	\$815	1401%	C	\$91,317	\$24,000	280%	\$16,094
D T & H, Career Options	\$35,788	\$54,524	-34%		\$542,646	\$637,000	-15%	\$577,309
TOTAL AGENCY REVENUE	\$142,354	\$164,652	-14%		\$2,050,567	\$2,007,302	2%	\$1,915,901
TOTAL REVENUE	\$246,085	\$257,550	-4%		\$3,299,842	\$3,161,627	4%	\$3,989,077
LESS: OPERATING EXPENSES	\$73,505	\$70,123	5%		\$908,268	\$950,924	-4%	\$864,772
LESS: ADMIN. EXPENSES	\$213,295	\$191,953	11%		\$2,113,442	\$2,200,829	-4%	\$1,986,646
NET INCOME/LOSS	-\$40,715	-\$4,526	800%		\$278,132	\$9,874	2717%	\$1,137,659
DEPRECIATION EXPENSE	\$7,467	\$7,500	0%		\$89,604	\$90,000	0%	\$89,648
NET INCOME/LOSS FROM OPERATIONS	-\$33,248	\$2,974	-1218%		\$367,736	\$99,874	268%	\$1,227,307

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



STATEMENT OF EXPENSE ACTIVITIES
FOR TWELVE MONTHS ENDING:

DECEMBER 31, 2013
YTD

	CURRENT MONTH	BUDGET MONTH	VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
OPERATING EXPENSES								
Worker Wages	\$39,832	\$43,496	-8%		\$537,827	\$609,032	-12%	\$536,440
Worker Benefit Wages	\$8,726	\$4,009	118%		\$70,321	\$72,718	-3%	\$78,653
Worker Workers' Compensation	\$3,751	\$3,230	16%		\$44,875	\$46,360	-3%	\$42,020
Worker Payroll Taxes	\$4,062	\$3,633	12%		\$46,878	\$52,133	-10%	\$46,951
Vehicle Expense	\$7,743	\$7,213	7%		\$97,536	\$90,881	7%	\$84,612
Repair & Maintenance, Building & Equipment	\$3,631	\$4,467	-19%		\$57,500	\$28,800	100%	\$26,652
Utilities	\$5,686	\$3,571	59%		\$49,317	\$45,000	10%	\$43,248
Safety Supplies	\$74	\$504	-85%		\$4,014	\$6,000	-33%	\$6,196
TOTAL OPERATING EXPENSES	\$73,505	\$70,123	5%		\$908,268	\$950,924	-4%	\$864,772
ADMINISTRATIVE EXPENSES								
Staff Salaries	\$149,073	\$126,874	17%		\$1,442,212	\$1,450,000	-1%	\$1,300,020
Staff Benefits	\$23,487	\$19,916	18%		\$239,517	\$238,990	0%	\$236,920
Staff Taxes	\$15,370	\$13,829	11%		\$146,004	\$158,050	-8%	\$144,101
Retirement Plan, 403B	\$1,990	\$1,123	77%		\$16,897	\$16,000	6%	\$15,709
Professional Services	\$100	\$6,278	-98%	D	\$22,511	\$81,645	-72%	\$34,740
Office Supplies	\$1,583	\$1,746	-9%		\$15,631	\$22,000	-29%	\$20,661
Continuing Education	\$0	\$833	-100%		\$9,170	\$10,000	-8%	\$8,687
Staff Expense	\$5,636	\$4,890	15%		\$51,283	\$47,420	8%	\$46,473
Telephone	\$429	\$397	8%		\$5,188	\$5,000	4%	\$4,962
Postage	\$0	\$125	-100%		\$2,654	\$4,500	-41%	\$4,106
Dues & Subscriptions	\$2,310	\$2,513	-8%		\$10,680	\$12,000	-11%	\$13,532
Depreciation	\$7,467	\$7,500	0%		\$89,604	\$90,000	0%	\$89,648
Mat, Mop & Uniform Expense	\$466	\$373	25%		\$5,530	\$4,849	14%	\$9,309
Interest Expense	\$2,015	\$2,063	-2%		\$15,675	\$18,500	-15%	\$18,572
Client Transportation - City Bus Pass	\$2,096	\$2,156	-3%		\$25,319	\$25,875	-2%	\$23,816
Insurance	\$1,100	\$1,167	-6%		\$13,200	\$14,000	-6%	\$13,104
Banking Fees / Miscellaneous Expense	\$173	\$170	2%		\$2,367	\$2,000	18%	\$2,286
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL ADMINISTRATIVE EXPENSES	\$213,295	\$191,953	11%		\$2,113,442	\$2,200,829	-4%	\$1,986,646

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

SALES BY CUSTOMER

FOR TWELVE MONTHS ENDING: DECEMBER 31, 2013



	Month	2013 YTD	2012 YTD	2011 YTD	2010 YTD	2009 YTD
Operation Services						
Brian's Toys	\$1,552	\$7,656	\$11,886	\$10,005	\$0	\$0
Fastenal Company	\$7,760	\$76,415	\$18,405	\$7,019	\$11,153	\$45,283
Hal Leonard Corp.	\$1,548	\$21,570	\$20,585	\$49,654	\$45,348	\$36,711
Peerless Chain Company	\$2,828	\$40,771	\$57,507	\$58,812	\$54,289	\$29,655
Watkins Inc.	\$2,457	\$41,665	\$96,437	\$60,438	\$90,135	\$46,755
Watlow Electric Mfg.	\$0	\$0	\$3,461	\$765	\$22,017	\$24,840
Wincraft	\$8,477	\$147,200	\$168,948	\$174,925	\$194,648	\$430,491
Winona Knits & Mitts	\$4,939	\$32,716	\$25,503	\$16,085	\$0	\$0
Winona Shredding	\$960	\$15,016	\$0	\$0	\$0	\$0
Other	\$6,514	\$23,978	\$24,463	\$46,906	\$26,119	\$33,245
Total	\$37,035	\$406,987	\$427,195	\$424,609	\$443,709	\$646,980
# of Customers	29					
Rock Tenn Prior Years			\$120,054	\$269,446	\$655,533	\$535,581
Community Services						
Behrens	\$2,860	\$40,162	\$28,137	\$25,300	\$0	\$0
Benchmark	\$1,222	\$12,931	\$14,920	\$31,262	\$26,366	\$11,692
Bluff City Properties	\$309	\$5,156	\$5,253	\$5,900	\$9,700	\$10,325
Bluffview Montessori School	\$1,271	\$15,340	\$16,154	\$14,256	\$6,336	\$10,638
Bub's Brewing Co.	\$1,030	\$12,979	\$12,930	\$12,600	\$12,550	\$8,361
Chartwell	\$657	\$16,868	\$16,987	\$10,754	\$6,842	\$5,762
Cotter Schools	\$618	\$3,497	\$3,973	\$8,279	\$2,006	\$2,175
Cotter/Steak Shop Catering	\$1,670	\$21,329	\$20,873	\$20,942	\$17,829	\$17,835
Fastenal Company	\$7,655	\$81,563	\$51,789	\$45,008	\$83,494	\$68,672
Peerless Chain Company	\$6,994	\$86,757	\$87,596	\$82,980	\$71,500	\$54,453
Riverside Electronics	\$5,159	\$70,381	\$0	\$0	\$0	\$0
Riverstar	\$420	\$2,400	\$7,154	\$22,626	\$0	\$0
RTP Company	\$3,461	\$43,608	\$43,615	\$42,168	\$42,168	\$47,512
Watkins Inc.	\$0	\$1,737	\$32,733	\$40,921	\$0	\$951
Watlow Controls	\$7,248	\$93,581	\$94,934	\$41,701	\$24,434	\$0
Wellingtons/Westgate Bowl	\$800	\$11,400	\$14,580	\$13,500	\$11,554	\$10,900
Winona County	\$15,096	\$138,314	\$35,563	\$0	\$0	\$0
Other	\$1,791	\$40,518	\$48,482	\$34,108	\$41,974	\$87,802
Total	\$58,260	\$698,521	\$535,673	\$452,305	\$356,753	\$337,078
# of Customers	26					
Laundry Department	\$4,447	\$17,910	\$0	\$0	\$0	\$0
# of Customers	10					
Total Sales	\$99,742	\$1,123,418	\$962,868	\$876,914	\$800,462	\$984,058



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

December 31, 2013

	Center Based Emplo	D T & H	Welfare to Work	Placement & Next St	Community Based -	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$157	\$1,760	\$74	\$0	\$0	\$1,783		\$0	\$23,916	\$11,348	\$794	\$39,832	
Total Direct Payroll Costs	\$6,064	\$23,218	\$1,547	\$6,011	\$7,106	\$66,640		\$9,295	\$78,319	\$40,423	\$7,668	\$246,291	
Total Administration Cost						\$70,604							
Administration Distribution	\$20,772	\$13,984	\$427	\$1,079	\$9,896		\$24,446	\$0				\$70,604	
Total Indirect Cost	\$455	\$1,901	\$9	\$24	\$205		\$17,222	\$11,964	\$2,698	\$2,150	\$212	\$40,804	
Total Direct & Indirect Costs	\$27,291	\$39,103	\$1,983	\$7,113	\$17,207	\$0	\$41,668	\$21,259	\$81,017	\$42,573	\$7,880	\$287,095	
Total Income	\$16,167	\$35,788	\$3,508	\$25,376	\$35,460	\$17,617	\$0	\$14,198	\$57,410	\$38,222	\$2,535	\$246,280	
Net Income or (Loss)	-\$11,124	-\$3,315	\$1,524	\$18,263	\$18,253	\$17,617	-\$41,668	-\$7,061	-\$23,607	-\$4,351	-\$5,345	-\$27,958	
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					-\$3,315	Distribution Community Based - EE		\$18,253			\$18,253	
	Welfare to Work					\$1,524	Distribution of Center Based Emp.			-\$11,124		-\$11,124	
	Placement & Next Step					\$18,263	Income or (Loss)			-\$5,354	-\$15,475	-\$20,830	
	Administration					\$17,617	Distribution Program Profit/Loss			-\$8,968	-\$5,150	-\$14,639	
	Fixed Costs					-\$41,668	Net Income or (Loss)			-\$14,322	-\$20,625	-\$5,868	-\$40,815
	Transportation					-\$7,061	Direct Payroll Overhead						
Net Income or (Loss) Program					-\$14,639	Indirect Overhead			227.48%	256.21%			
						Total Overhead			11.28%	18.95%			
						Agency Return on Worker Direct Labor			238.76%	275.16%			
									38.82%	-143.41%			

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

December 31, 2013



DECEMBER
PRE-AUDI

	Center Based Emplo	D T & H	Welfare to Work	Placement & Next St	Community Based -	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$4,427	\$23,939	\$967	\$317	\$0	\$28,490		\$0	\$318,247	\$158,360	\$3,079	\$537,826	
Total Direct Payroll Costs	\$62,166	\$272,361	\$7,643	\$56,064	\$68,359	\$504,835		\$102,551	\$939,578	\$465,389	\$65,583	\$2,544,531	
Total Administration Cost						\$590,956							
Administration Distribution	\$154,492	\$104,156	\$3,663	\$5,925	\$92,253		\$230,466	\$0				\$590,956	
Total Indirect Cost	\$7,697	\$5,053	\$121	\$196	\$2,306		\$188,821	\$148,469	\$26,509	\$29,243	\$2,473	\$497,009	
Total Direct & Indirect Costs	\$224,356	\$381,571	\$11,428	\$62,185	\$162,919	\$0	\$419,287	\$251,020	\$966,087	\$494,632	\$68,056	\$3,041,540	
Total Income	\$249,469	\$540,881	\$62,279	\$303,316	\$627,137	\$172,647	\$0	\$276,041	\$690,507	\$384,465	\$3,230	\$3,309,972	
Net Income or (Loss)	\$25,114	\$159,310	\$50,851	\$241,131	\$464,218	\$172,647	-\$419,287	\$25,021	-\$275,580	-\$110,167	-\$64,826	-\$385,748	
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					\$159,310	Distribution Community Based - EE		\$464,218			\$464,218	
	Welfare to Work					\$50,851	Distribution of Center Based Emp.			\$25,114		\$25,114	
	Placement & Next Step					\$241,131	Income or (Loss)			\$188,638	-\$85,054	\$103,584	
	Administration					\$172,647	Distribution Program Profit/Loss			\$142,215	\$85,177	\$229,674	
	Fixed Costs					-\$419,287	Net Income or (Loss)			\$330,852	\$123	-\$62,543	\$268,432
	Transportation					\$25,021	Direct Payroll Overhead			195.24%	193.88%		
Net Income or (Loss) Program					\$229,674	Indirect Overhead			8.33%	18.47%			
						Total Overhead			203.57%	212.35%			
						Agency Return on Worker Direct Labor			190.55%	69.65%			



**Notes to Financial Statement
DECEMBER 31, 2013**

Accounts Receivable - Sales	12/31/2013	11/30/2013	10/31/2013
Balance At:	\$185,292	\$197,307	\$187,243
Current:	\$106,377	\$112,585	\$116,026
30-60 Days	\$61,546	\$76,509	\$62,183
Over 60 Days	\$10,882	\$1,236	\$3,547
Over 90 Days	\$6,487	\$6,977	\$5,487
Sub Total over 30 Days	\$78,915	\$84,722	\$71,217

Accounts Receivable - Agency Revenue	12/31/2013	11/30/2013	10/31/2013
Balance At:	\$286,531	\$241,365	\$233,382
Current:	\$164,323	\$222,302	\$188,061
30-60 Days	\$107,590	\$0	\$32,061
Over 60 Days	\$4,293	\$7,626	\$6,254
Over 90 Days	\$10,325	\$11,437	\$7,006
Sub Total over 30 Days	\$122,208	\$19,063	\$45,321

Accounts Payable	12/31/2013	11/30/2013	10/31/2013
Balance At:	\$44,366	\$44,366	\$26,383
Current:	\$44,366	\$44,366	\$26,383
30-60 Days	\$0	\$0	\$0
MBER 31 Over 60 Days	\$0	\$0	\$0
RE-AUDI 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: 1/31/2014	\$0	\$0

Notes to Financial Statement
DECEMBER 31, 2013

Notes:

A General Contributions

Received \$5,859 in contributions. Thank you to: Pat & Joan Costello, David McConville, Stan & Juzanne Ferguson, Roland Holm, Thom & Robyn Kieffer, Tom & Ann Nelson, Beth O'Dea, Ron Prescher, Bert & Ruth Schaffner, Ellsworth Simon, Jeff Abts, Bob Deter, Dr. L.J. English, Kent & Cathy Espe, Frankard Foundation, Greg Gaut & Marsha Neff, Disie Hannon, Kish & Sons Electric, Inc. Richard & Rose Kowles, Steve & Arlene Libera, James & Diane McCready, Mary Nix, Donald & Donna Peterson, Kevin Quinn, Susan & Pete Roehl, Charlotte Rupprecht, Charles & Judith Shepard, Bob Shoup, David & Jean Skime, Art Speltz, Sugarloaf Ford, Stuart vimig, Ron & Karrol Wenzel, Ellen Zempel, ronald & Pamela Luchmann, Todd's Recreational Repair, LLC, Rosemary Broughton, Elda Michaelis, Daniel & Dorothy Hoyt, Mary Kintzle, Tom & Peg Graham, Ronald & Diane Stevens, Jo Hittner PhD., Alfred & Eleanor Waldorf, David & Kathleen Christenson, David & Kimberly Gresham, Thomal Wilmot, Raymond & Coleen Cenfield, Allan J. Carlson, William Lindquist, A & W Restaurant-Winona, Michael Hauser, Ronald & Joette Gillett, James & Mary Yahnke Jr., James & Jeanne Danneker, B.B. Sawyer, Margaret Cassidy, Razoo Foundation, Margery Wallerich, Rebecca Schumacher, Richard & Denise Pflughoeft, J. Lawrence Bergin, Diane & Frank Wholetz, Daniel & Nancy Goltz, John & Marlene Mulrooney, Gerry Cichanowski and Dave & Muriel Arnold.

B Golf Tournament & Special Events

Combining these two lines, \$3,087 - 6% over budget for the year. These two lines make up the new sponsorship program.

C Other Revenue

Over budget \$11,416 - 1401% for December. Received our dividend for the Workers Compensation Insurance.

D Professional Services

Under budget \$59,134 - 72% for the year. Budgeted for the new computer programs. Project on hold for now.

