



JANUARY 31, 2018

FOR INTERNAL USE



	JAN. 31, 2018	DEC. 31, 2017	JAN. 31, 2017
CURRENT ASSETS			
Cash in Banks	\$99,450	\$50,830	\$92,460
Acc. Rec. Sales	\$148,969	\$155,184	\$165,647
Acc. Rec. Agency Revenue	\$140,318	\$215,929	\$252,967
Inventories	\$38,895	\$35,343	\$40,534
Prepaid Expenses	\$76,465	\$84,294	\$104,097
Total Current Assets	\$504,097	\$541,579	\$655,705
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,289,599	\$2,289,599	\$2,272,672
Property & Equipment	\$1,761,018	\$1,755,902	\$1,672,532
Total Prop & Equip	\$4,089,409	\$4,084,293	\$3,983,996
Less:Acc. Depr. P & E	\$1,784,467	\$1,764,830	\$1,592,403
Net Book Value	\$2,304,942	\$2,319,463	\$2,391,593
OTHER ASSETS			
Savings	\$945,866	\$922,465	\$665,577
Savings-Laundry Fund	\$48,188	\$65,609	\$101,334
Pledge Receivable - Laundry	\$0	\$0	\$0
Total Other Assets	\$994,054	\$988,074	\$766,911
TOTAL ASSETS	\$3,803,093	\$3,849,117	\$3,814,209
CURRENT LIABILITIES			
Accounts Payable-Trade	\$19,414	\$44,704	\$30,520
Accrued Salaries	\$141,349	\$117,353	\$139,819
Accrued Payroll Taxes	\$6,168	\$18,131	\$22,727
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$166,931	\$180,188	\$193,066
LONG TERM LIABILITIES			
Mortgage Payable	\$534,671	\$538,326	\$578,723
Total Long Term Liab.	\$534,671	\$538,326	\$578,723
NET ASSETS			
Unrestricted	\$3,101,492	\$3,130,604	\$3,042,420
Total Net Assets	\$3,101,492	\$3,130,604	\$3,042,420
TOTAL LIABILITY & NET ASSETS	\$3,803,093	\$3,849,117	\$3,814,209



	STATEMENT OF ACTIVITIES FOR ONE MONTH ENDING:				JANUARY 31, 2018		VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE		
DEVELOPMENT								
Contributions	\$3,170	\$1,632	94%	A	\$3,170	\$1,632	94%	\$2,695
United Way of the Greater Winona Area	\$0	\$0	0%		\$0	\$0	0%	\$9,600
Golf Tournament	\$0	\$0	0%		\$0	\$0	0%	\$0
Grants-Special Projects	\$0	\$0	0%		\$0	\$0	0%	\$0
Special Events	\$0	\$323	-100%		\$0	\$323	-100%	\$291
TOTAL DEVELOPMENT INCOME	\$3,170	\$1,955	62%		\$3,170	\$1,955	62%	\$12,586
Development/Public Relations Expenses	\$572	\$214	167%		\$572	\$214	167%	\$279
NET DEVELOPMENT	\$2,598	\$1,741	49%		\$2,598	\$1,741	49%	\$12,307
SALES								
Workshop Sales	\$103,774	\$114,155	-9%	B	\$103,774	\$114,155	-9%	\$115,697
Cost of Materials	\$963	\$5,744	-83%	B	\$963	\$5,744	-83%	\$9,170
SALES LESS MATERIALS	\$102,812	\$108,411	-5%	B	\$102,812	\$108,411	-5%	\$106,527
AGENCY REVENUE								
Case Service	\$4,260	\$3,333	28%		\$4,260	\$3,333	28%	\$0
DEED CBE	\$4,089	\$4,824	-15%		\$4,089	\$4,824	-15%	\$4,568
DEED SE/CE	\$21,095	\$40,199	-48%	C	\$21,095	\$40,199	-48%	\$33,372
DEED NEXT STEP/IPS GRANT	\$6,665	\$7,111	-6%		\$6,665	\$7,111	-6%	\$6,793
Winona County Support	\$27,622	\$28,238	-2%		\$27,622	\$28,238	-2%	\$25,280
Other County Support	\$3,397	\$3,793	-10%		\$3,397	\$3,793	-10%	\$3,830
Transportation	\$9,999	\$10,115	-1%		\$9,999	\$10,115	-1%	\$10,591
Other Revenue	\$667	\$89	649%		\$667	\$89	649%	\$498
D T & H, Career Options	\$53,071	\$57,739	-8%		\$53,071	\$57,739	-8%	\$53,056
TOTAL AGENCY REVENUE	\$130,865	\$155,441	-16%		\$130,865	\$155,441	-16%	\$137,988
TOTAL REVENUE	\$236,275	\$265,593	-11%		\$236,275	\$265,593	-11%	\$256,822
LESS: OPERATING EXPENSES	\$265,386	\$270,617	-2%		\$265,386	\$270,617	-2%	\$269,679
NET INCOME/LOSS	-\$29,111	-\$5,024	479%		-\$29,111	-\$5,024	479%	-\$12,857
DEPRECIATION EXPENSE	\$19,637	\$19,637	0%		\$19,637	\$19,637	0%	\$19,248
NET INCOME/LOSS FROM OPERATIONS	-\$9,474	\$14,613	-165%		-\$9,474	\$14,613	-165%	\$6,391

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



STATEMENT OF EXPENSE ACTIVITIES
FOR ONE MONTH ENDING:

JANUARY 31, 2018

	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	\$53,141	\$53,809	-1%		\$53,141	\$53,809	-1%	\$55,430	460,095
Staff Salaries	\$115,576	\$116,297	-1%		\$115,576	\$116,297	-1%	\$117,802	929,280
Workers' Compensation Expense	\$5,746	\$7,655	-25%	D	\$5,746	\$7,655	-25%	\$5,072	50,849
Employer Payroll Taxes	\$11,953	\$12,554	-5%		\$11,953	\$12,554	-5%	\$12,322	102,638
Employer U/C Expense	\$485	\$621	-22%		\$485	\$621	-22%	\$539	4,850
Health/Life/LTDI Expense	\$17,974	\$18,333	-2%		\$17,974	\$18,333	-2%	\$18,729	122,181
Retirement Plan, 403B - Employer Contribution	\$667	\$1,207	-45%		\$667	\$1,207	-45%	\$751	9,944
Vehicle Expense	\$8,180	\$5,687	44%		\$8,180	\$5,687	44%	\$7,829	56,023
Repair & Maintenance	\$3,673	\$7,860	-53%	E	\$3,673	\$7,860	-53%	\$7,604	51141
Utilities	\$8,791	\$8,008	10%		\$8,791	\$8,008	10%	\$7,550	70,766
Safety Supplies	\$99	\$124	-20%		\$99	\$124	-20%	\$131	1,743
Professional Services	\$5,206	\$5,449	-4%		\$5,206	\$5,449	-4%	\$5,347	63,345
Office Supplies	\$1,476	\$1,000	48%		\$1,476	\$1,000	48%	\$726	8,628
Continuing Education	\$2,102	\$1,458	44%		\$2,102	\$1,458	44%	\$1,164	12,790
Staff Travel	\$4,543	\$4,490	1%		\$4,543	\$4,490	1%	\$2,580	37,025
Telephone	\$384	\$400	-4%		\$384	\$400	-4%	\$435	4,327
Postage	\$199	\$75	165%		\$199	\$75	165%	\$194	1,991
Dues & Subscriptions	\$930	\$840	11%		\$930	\$840	11%	\$1,052	8,150
Depreciation	\$19,637	\$19,637	0%		\$19,637	\$19,637	0%	\$19,248	173,232
Interest Expense	\$1,828	\$1,797	2%		\$1,828	\$1,797	2%	\$2,015	17,265
Client Transportation	\$1,722	\$1,833	-6%		\$1,722	\$1,833	-6%	\$1,808	16,337
Insurance	\$1,212	\$1,292	-6%		\$1,212	\$1,292	-6%	\$1,212	10,908
Misc. Expenses	-\$138	\$191	-172%		-\$138	\$191	-172%	\$139	1,476
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0	
TOTAL OPERATING EXPENSES	\$265,386	\$270,617	-2%		\$265,386	\$270,617	-2%	\$269,679	2,214,984

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

SALES BY CUSTOMER

FOR ONE MONTH ENDING:

JANUARY 31, 2018

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	2018 YTD	2017 YTD	2016 YTD	2015 YTD	2014 YTD
\$1,071	\$1,071	\$0	\$355	\$973	\$637
\$0	\$0	\$202	\$789	\$651	\$1,344
\$0	\$0	\$0	\$0	\$2,046	\$0
\$11,244	\$11,244	\$11,623	\$9,546	\$3,516	\$4,635
\$5,894	\$5,894	\$5,882	\$2,925	\$7,180	\$6,879
\$4,921	\$4,921	\$7,000	\$5,630	\$5,318	\$4,972
\$29	\$29	\$204	\$303	\$156	\$2,206
\$149	\$149	\$155	\$399	\$870	\$1,068
\$2,137	\$2,137	\$1,371	\$1,834	\$2,108	\$975
\$115	\$115	\$628	\$399	\$201	\$1,870
\$25,560	\$25,560	\$27,065	\$22,180	\$23,018	\$24,587

of Customers

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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 Area Public Schools
Other
Total

Month	2018 YTD	2017 YTD	2016 YTD	2015 YTD	2014 YTD
\$0	\$0	\$3,953	\$2,972	\$3,258	\$4,705
\$1,433	\$1,433	\$3,732	\$969	\$902	\$487
\$0	\$0	\$0	\$442	\$442	\$530
\$3,610	\$3,610	\$3,230	\$1,981	\$1,981	\$1,634
\$1,903	\$1,903	\$1,817	\$1,135	\$1,192	\$1,167
\$1,749	\$1,749	\$2,850	\$1,579	\$1,722	\$1,022
\$240	\$240	\$625	\$317	\$857	\$713
\$0	\$0	\$3,275	\$2,644	\$2,523	\$2,098
\$803	\$803	\$714	\$680	\$1,928	\$5,084
\$9,250	\$9,250	\$9,250	\$6,557	\$7,088	\$7,251
\$0	\$0	\$0	\$8,194	\$9,902	\$6,091
\$704	\$704	\$385	\$0	\$176	\$711
\$8,986	\$8,986	\$8,591	\$4,165	\$4,373	\$3,922
\$0	\$0	\$2,076	\$6,869	\$0	\$0
\$10,888	\$10,888	\$12,380	\$9,214	\$8,400	\$7,298
\$8,701	\$8,701	\$8,701	\$10,540	\$10,896	\$15,096
\$1,653	\$1,653	\$0	\$0	\$0	\$0
\$1,400	\$1,400	\$1,762	\$2,042	\$8,313	\$3,114
\$51,320	\$51,320	\$63,341	\$60,300	\$63,953	\$60,923

#of Customers

18

Laundry Department

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

Month	2018 YTD	2017 YTD	2016 YTD	2015 YTD	2014 YTD
\$17,166	\$17,166	\$18,030	\$15,769	\$13,020	\$1,716
\$2,279	\$2,279	\$2,287	\$2,315	\$0	\$0
\$1,024	\$1,024	\$1,080	\$0	\$0	\$0
\$4,756	\$4,756	\$2,462	\$0	\$0	\$0
\$1,669	\$1,669	\$1,432	\$1,720	\$1,258	\$1,000
\$26,894	\$26,894	\$25,291	\$19,804	\$14,278	\$2,716

of Customers

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Total Sales

\$103,774 \$103,774 \$115,697 \$102,284 \$101,248 \$88,226



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

JANUARY 31, 2018

	Center Based Employment	DT & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$101	\$111	\$93	\$0	\$1,856		\$0	\$30,012	\$12,612	\$8,354	\$53,141	
Total Direct Payroll Costs	\$5,352	\$18,614	\$5,323	\$9,163	\$46,478		\$10,087	\$72,076	\$21,704	\$16,745	\$205,542	
Total Administration Cost					\$58,696							
Administration Distribution	\$8,520	\$17,952	\$1,285	\$3,769		\$27,171	\$0				\$58,696	
Total Indirect Cost	\$233	\$120	\$1,415	\$14		\$15,612	\$11,176	\$1,457	\$3,212	\$14,958	\$60,416	
Total Direct & Indirect Costs	\$14,105	\$36,687	\$8,023	\$12,946	\$0	\$42,783	\$21,263	\$73,532	\$24,916	\$31,703	\$265,958	
Total Income	\$12,169	\$53,071	\$30,773	\$24,575	\$3,449	\$0	\$9,999	\$50,779	\$25,047	\$26,985	\$236,847	
Net Income or (Loss)	-\$1,937	\$16,384	\$22,751	\$11,628	\$3,449	-\$42,783	-\$11,263	-\$22,753	\$131	-\$4,718	-\$27,340	
Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	Welfare to Work				\$0	Distribution Community Based - EE		\$11,628			\$11,628	
	Placement & Next Step				\$22,751	Distribution of Center Based Emp.			-\$1,937		-\$1,937	
	Administration				\$3,449	Income or (Loss)			-\$11,125	-\$1,806	-\$4,718	-\$17,648
	Fixed Costs				-\$42,783	DT & H Distribution			\$2,075	\$4,950	\$9,359	\$16,384
	Transportation				-\$11,263	Distribution Program Profit/Loss			-\$11,607	-\$8,496	-\$7,744	-\$27,847
	Net Income or (Loss) Program				-\$27,847	Net Income or (Loss)			-\$20,656	-\$5,351	-\$3,104	-\$29,111
						Direct Payroll Overhead			140.15%	72.09%	100.44%	
					Indirect Overhead			4.85%	25.47%	179.05%		
					Total Overhead			145.01%	97.55%	279.49%		
					Agency Return on Worker Direct Labor			0.07%	-82.72%	-92.70%		



**Notes to Financial Statement
JANUARY 31, 2018**

Accounts Receivable - Sales	1/31/2018	12/31/2017	11/30/2017
Balance At:	\$148,969	\$155,184	\$161,785
Current:	\$105,316	\$147,204	\$107,485
30-60 Days	\$39,636	\$7,931	\$48,394
Over 60 Days	\$1,706	\$0	\$5,906
Over 90 Days	\$2,311	\$49	\$0
Sub Total over 30 Days	\$43,653	\$7,980	\$54,301

Accounts Receivable - Agency Revenue	1/31/2018	12/31/2017	11/30/2017
Balance At:	\$140,318	\$215,929	\$190,090
Current:	\$131,859	\$168,381	\$154,799
30-60 Days	\$8,055	\$41,641	\$26,082
Over 60 Days	\$369	\$1,335	\$2,268
Over 90 Days	\$35	\$4,572	\$6,942
Sub Total over 30 Days	\$8,459	\$47,548	\$35,291

Accounts Payable	1/31/2018	12/31/2017	11/30/2017
Balance At:	\$19,349	\$44,704	\$27,363
Current:	\$19,349	\$44,704	\$27,363
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

\$22,429 for Air Compressor

	Operating Note	Payroll Note
Balance at Month End:	\$0	\$0
Current Balance: 3/9/2018	\$0	\$0

Notes to Financial Statement
JANUARY 31, 2018



Notes:

- A General Contributions**
Received \$3,170 in contributions, **Thank you:** Robert & Donna Andraschko, Helen Kowalski, Network For Good, Ruavina Family and Leaf/Haun Family.
- B Net Sales**
Under budget \$5,599 - 5% for the month.
- C DEED SE/CE**
Under budget \$19,104 - 48% for the month. One major site down for the Holidays, ending up with one pay period reported in January for Supported Employment. Four individuals no longer receiving Supported services, files closed as of 12/31/17. Results in a reduction in Supported Employment hours submitted to DEED.
- D Workers' Compensation Expense**
Under budget \$1,909 - 25% for the month. This should level out through out the year.
- E Repair & Maintenance**
Under budget \$4,187 - 53% for the month. The budget is based on the previous year activity.