

APRIL 30, 2019
FOR INTERNAL USE



	APR. 30, 2019	MAR. 31, 2019	APR. 30, 2018
CURRENT ASSETS			
Cash in Banks	\$32,443	\$4,816	\$68,811
Acc. Rec. Sales	\$146,551	\$162,521	\$160,361
Acc. Rec. Agency Revenue	\$193,049	\$235,878	\$179,556
Inventories	\$29,860	\$27,852	\$32,549
Prepaid Expenses	\$39,011	\$47,018	\$64,103
Total Current Assets	\$440,914	\$478,085	\$505,380
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,310,256	\$2,300,981	\$2,300,981
Property & Equipment	\$1,687,117	\$1,830,497	\$1,787,109
Total Prop & Equip	\$4,036,165	\$4,170,270	\$4,126,882
Less:Acc. Depr. P & E	\$1,874,906	\$2,001,325	\$1,842,382
Net Book Value	\$2,161,260	\$2,168,945	\$2,284,500
OTHER ASSETS			
Savings	\$1,112,249	\$1,072,928	\$914,940
Savings-Laundry Fund	\$36,385	\$36,375	\$42,176
Total Other Assets	\$1,148,634	\$1,109,303	\$957,116
TOTAL ASSETS	\$3,750,808	\$3,756,334	\$3,746,996
CURRENT LIABILITIES			
Accounts Payable-Trade	\$28,208	\$21,783	\$17,656
Accrued Salaries	\$137,616	\$125,460	\$133,015
Accrued Payroll Taxes	\$9,959	\$8,884	\$12,651
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$175,783	\$156,127	\$163,322
LONG TERM LIABILITIES			
Mortgage Payable	\$481.917	\$485,370	\$523.453
Total Long Term Liab.	\$481,917	\$485,370	\$523,453
NET ASSETS			
Unrestricted	\$3,093,108	\$3,114,837	\$3,060,222
Total Net Assets	\$3,093,108	\$3,114,837	\$3,060,222
TOTAL LIABILITY & NET ASSETS	\$3,750,808	\$3,756,334	\$3,746,996

WWONA ORC			OF ACTIVITIES ONTHS ENDING VARIANCE TO BUDGET %	6: Notes	APRIL 30, 2019 CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT WOUSTRIES, INC.								
Contributions	\$201	\$250		Α	\$6,288	\$7,250	-13%	\$5,880
United Way	\$6,000	\$7,500		В	\$6,000	\$7,500	-20%	\$0
Golf Tournament	\$7,900	\$13,692		С	\$11,650	\$16,692	-30%	\$13,345
Grants-Special Projects	\$0	\$4,000			\$2,500	\$6,500	-62%	\$1,800
Special Events	\$0	\$824			\$0	\$824	-100%	\$1,000
TOTAL DEVELOPMENT INCOME	\$14,101	\$26,266		_	\$26,438	\$38,766	-32%	\$22,025
Development/Public Relations Expenses	\$8,158	\$6,368		D	\$14,296	\$9,437	51%	\$10,250
NET DEVELOPMENT	\$5,943	\$19,898	-70%		\$12,143	\$29,329	-59%	\$11,775
SALES								
Workshop Sales	\$97.602	\$109,421	-11%		\$401.766	\$437,683	-8%	\$410,716
Cost of Materials	\$3.166	\$5.307			\$15.616	\$21,229	-26%	\$18.380
SALES LESS MATERIALS	\$94,435	\$104,114	-9%		\$386,150	\$416,454	-7%	\$392,336
AGENCY REVENUE								
Case Service	\$2.849	\$4.167	-32%		£40.074	\$16.668	-18%	\$17.580
DEED CBE	\$2,849 \$2,880	\$3,920			\$13,674 \$12,254	\$15,323	-18% -20%	\$17,580 \$15,275
DEED CBE DEED SE/CE	\$2,000 \$29,177	\$3,920 \$27,395			\$12,254 \$169.053	\$107.089	-20% 58%	\$107.498
DEED SE/CE DEED NEXT STEP/IPS GRANT	\$6,954	\$6,931	0%		\$26,788	\$107,069	-1%	\$26,163
Winona County Support	\$26.339	\$25,677	3%		\$20,766 \$109.316	\$100,374	-1% 9%	\$107,935
Other County Support	\$5,910	\$3,304		Е	\$20,814	\$100,374	61%	\$107,935
Transportation	\$5,910 \$11.399	\$10,000		_	\$40,265	\$40,000	1%	\$39,116
Other Revenue	\$11,399 \$1,636	\$10,000			\$40,265 \$49,520	\$40,000	1386%	\$39,116 \$4,574
DT&H, Career Options	\$1,636 \$51.253	\$59.833		F	\$193.811	\$239,333	-19%	\$209.496
TOTAL AGENCY REVENUE	\$138,398	\$142,060		Г	\$635,493	\$562,128	-19% 13%	\$209,496 \$540,793
TOTAL AGENCT REVENUE	\$130,390	\$142,060	-3%		\$035,493	\$502,120	13%	\$540,793
TOTAL REVENUE	\$238,776	\$266,072	-10%		\$1,033,785	\$1,007,911	3%	\$944,904
LESS: OPERATING EXPENSES NET INCOME/LOSS	\$252,378 -\$13,602	\$256,482 \$9,590			\$999,885 \$33,900	\$1,036,626 -\$28,715	-4% -218%	\$1,015,285 -\$70,381
DEPRECIATION EXPENSE	\$19,900	\$19,167	4%		\$77,961	\$76,668	2%	\$77,552
NET INCOME/LOSS FROM OPERATIONS	\$6,298	\$28,757	-78%		\$111,861	\$47,953	133%	\$7,171

STATEMENT OF EXPENSE ACTIVITIES

FOR FOUR MONTHS ENDING: APRIL 30, 2019 MONTH YTD VARIANCE BUDGET VARIANCE CURRENT BUDGET PRIOR CURRENT CURRENT TO BUDGET YEAR TO YEAR TO TO BUDGET YEAR TO MONTH MONTH % Notes DATE DATE % DATE Worker Wages \$55,470 \$56,191 -1% \$210,316 \$222,061 -5% \$206,890 \$104,098 \$107,742 -3% -2% Staff Salaries \$428,051 \$437,173 \$436,280 Workers' Compensation Expense \$4,142 \$6,147 -33% \$19,412 \$24,721 -21% \$23,205 \$11,791 -2% \$46,783 \$48,190 -3% \$46,424 **Employer Payroll Taxes** \$11,983 Employer U/C Expense \$485 \$500 -3% \$1,891 \$2,000 -5% \$1,940 Health/Life/LTDI Expense \$13,813 \$16,667 -17% \$55,379 \$66,668 -17% \$68,156 Retirement Plan, 401K - Employer Contribution & Fees \$4,693 \$1,702 \$1,707 0% \$3,372 \$6,865 -51% Vehicle Expense \$8,704 \$6,523 33% G \$25,940 \$26,091 -1% \$24,057 Repair & Maintenance \$2,753 \$3,725 -26% \$20,540 \$23,647 -13% \$19,393 Utilities \$9,571 \$8,682 10% \$38,361 \$33,939 13% \$37,305 Safety Supplies \$151 \$170 -11% \$1,449 \$540 \$537 168% Professional Services \$4,252 \$5,104 -17% \$20,527 \$17,184 \$19,061 8% Office Supplies \$472 \$875 -46% \$2,388 \$3.500 -32% \$3.544 Continuing Education \$1,665 \$1,200 39% \$5,346 \$4,820 11% \$8,397 Staff Expense \$4,935 \$3,071 61% \$10,772 \$12,283 -12% \$14,368 Telephone \$247 \$375 -34% \$1,059 \$1,500 -29% \$1,914 Postage \$214 \$150 43% \$1,099 \$850 29% \$403 **Dues & Subscriptions** \$1,413 \$1,208 17% \$4,926 \$4,832 2% \$3,409 Depreciation \$19,900 \$19,167 4% \$77,961 \$76,668 2% \$77,552 Interest Expense \$2,117 \$2,010 5% \$8,440 \$8,077 5% \$7,143 Worker Transportation \$3,074 \$1,750 76% \$10,335 \$7,000 48% \$7,245 Insurance \$1,212 \$1,350 -10% \$4,848 \$5,400 -10% \$4,848 Misc. Expenses \$196 \$740 -7% \$398 \$185 6% \$690 Bad Dept Expense \$0 0% \$0 \$0 0% \$0 \$0 **TOTAL OPERATING EXPENSES** \$252,378 \$256,482 -2% \$999,885 \$1,036,626 -4% \$1,015,285

SALES BY CUSTOMER

FOR FOUR MONTHS ENDING:

APRIL 30, 2019

Operation Services Brian's Toys Fastenal Company Hal Leonard Corp. Peerless Chain Company Watkins Inc. Wincraft Acuity Bramds Lighting
•
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Watkins Inc.
Wincraft
Acuity Bramds Lighting
Winona Knits & Mitts
Winona Shredding
Other
Total
of Customers

Manth	2040 VTD	2040 VTD	2047 VTD	2046 VTD	204E VTD
Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$788	\$2,292	\$3,222	\$174	\$575	\$1,382
\$0	\$0	\$2,709	\$20,465	\$2,827	\$5,746
\$0	\$0	\$0	\$0	\$0	\$5,906
\$5,912	\$28,948	\$37,684	\$44,519	\$49,640	\$20,607
\$1,919	\$5,172	\$19,502	\$13,638	\$19,312	\$25,804
-\$125	\$18,636	\$26,581	\$29,684	\$23,929	\$30,964
\$181	\$1,772	\$602	\$1,415	\$471	\$849
\$38	\$374	\$180	\$248	\$439	\$1,339
\$3,158	\$9,738	\$7,800	\$6,308	\$6,763	\$4,864
\$0	\$124	\$1,036	\$1,277	\$1,287	\$3,965
\$11,871	\$67,055	\$99,316	\$117,728	\$105,243	\$101,425
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O			
Com	munity	/ Serv	ices

Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$0	\$0	\$0	\$4,518	\$11,049	\$12,766
\$1,424	\$4,912	\$6,383	\$11,546	\$4,082	\$4,294
\$0	\$0	\$0	\$0	\$1,879	\$1,659
\$4,238	\$14,408	\$13,870	\$13,490	\$7,715	\$7,716
\$1,848	\$7,216	\$7,267	\$7,181	\$4,768	\$4,767
\$3,371	\$11,092	\$8,414	\$12,611	\$11,140	\$9,764
\$0	\$0	\$1,020	\$1,694	\$1,125	\$1,951
\$0	\$0	\$0	\$14,565	\$10,580	\$10,123
\$969	\$3,660	\$3,034	\$2,945	\$2,890	\$5,668
\$10,340	\$40,890	\$37,000	\$37,000	\$26,228	\$28,282
\$0	\$0	\$0	\$0	\$33,240	\$33,498
\$592	\$2,516	\$2,520	\$2,103	\$0	\$176
\$8,820	\$35,490	\$34,752	\$33,968	\$17,492	\$17,493
\$0	\$0	\$3,514	\$10,367	\$20,496	\$4,508
\$15,555	\$64,217	\$43,570	\$48,607	\$37,138	\$35,590
\$8,701	\$33,478	\$34,804	\$34,804	\$43,200	\$43,584
\$909	\$2,912	\$6,605	\$0	\$0	\$0
\$2,363	\$8,030	\$4,789	\$7,212	\$10,041	\$34,837
\$59,130	\$228,821	\$207,542	\$242,611	\$243,063	\$256,676

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Laundry Department

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

Month 2019 YTD		2018 YTD	2017 YTD	2016 YTD	2015 YTD	
ſ	\$15,633	\$61,942	\$64,981	\$70,415	\$66,752	\$64,334
	\$2,724	\$10,727	\$9,525	\$8,228	\$9,204	\$0
	\$888	\$3,612	\$4,037	\$4,036	\$3,815	\$3,320
	\$5,886	\$22,825	\$19,742	\$8,931	\$0	\$0
	\$1,470	\$6,782	\$5,572	\$6,059	\$3,708	\$3,557
	\$26,601	\$105,888	\$103,857	\$97,669	\$83,479	\$71,211

of Customers

Total Sales \$97,602 \$401,765 \$410,715 \$458,008 \$431,785 \$429,311

COST CENTER SUMMARY FOR ONE MONTH ENDING:

APRIL 30, 2019



Total Direct Worker Wages
Total Direct Payroll Costs
Total Administration Cost
Administration Distribution
Total Indirect Cost
Total Direct & Indirect Costs

Total Income Net Income or (Loss)

Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and

_	Contar Paracife.	D7&H	Paconon & Pac	Community 8 sg.	Administration F. E.	Secondary Consultation		Community	Seymon Se Grand Se Gr	Soon. Tours	, jogan
	\$2	\$6	\$67	\$0	\$2,529		\$0	\$35,196	\$8,093	\$9,577	\$55,470
	\$3,481	\$14,782	\$9,966	\$4,920	\$42,491		\$11,142	\$60,130	\$15,915	\$28,674	\$191,501
					\$65,495						
	\$8,662	\$19,980	\$1,584	\$4,695		\$30,574	\$0				\$65,495
	\$221	\$258	\$1,694	\$16		\$16,909	\$14,557	\$1,316	\$764	\$10,294	\$69,034
	\$12,364	\$35,019	\$13,245	\$9,631	\$0	\$47,483	\$25,699	\$61,446	\$16,679	\$38,969	\$260,535
	\$16,484	\$51,253	\$38,219	\$25,539	\$9,604	\$0	\$11,399	\$58,811	\$11,806	\$23,818	\$246,934
	\$4,120	\$16,234	\$24,974	\$15,908	\$9,604	-\$47,483	-\$14,300	-\$2,635	-\$4,873	-\$15,151	-\$22,659
					Distribution C	ommunity Bas	ed - EE	\$15,908			\$15,908
					Distribution o	f Center Based	Emp.		\$4,120		\$4,120
		Welfare to Wo	ork	\$0	Income or (Lo	ss)		\$13,272	-\$753	-\$15,151	-\$2,631
	DT			DT & H Distrib	oution		\$3,807	\$3,944	\$8,483	\$16,234	
	Placement & Next Step \$24,974 Distribution Program Profit/Loss			-\$12,636	-\$6,172	-\$8,396	-\$27,204				
	Administration \$9,604 Net Income or (Loss)			\$4,443	-\$2,981	-\$15,064	-\$13,602				
Fixed Costs -\$47,483											
_				Direct Payroll	Overhead		70.84%	96.66%	199.41%		
1				Indirect Overhead			3.74%	9.44%	107.49%		
		Program Prof	fit/(Loss)	-\$27,204	Total Overhea	ıd		74.58%	106.10%	306.91%	
		-			Agency Retur	n on Worker Di	rect Labor	9.30%	-25.35%	-87.67%	

COST CENTER SUMMARY FOR FOUR MONTHS ENDING:

APRIL 30, 2019



Total Direct Worker Wages Total Direct Payroll Costs Total Administration Cost Administration Distribution Total Indirect Cost Total Direct & Indirect Costs

Total Income Net Income or (Loss)

Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.

Comer Researe.	D7&H	Piaconian & Ing.	Community 85%	40ministration	Sing Const	Tenspoorein,	Community	Choestion Services	Sou. Toolie	, Co. (a)
\$108	\$17	\$1,154	\$0	\$8,701		\$0	\$126,472	\$39,454	\$34,410	\$210,316
\$13,733	\$91.264	\$36,684				\$47,811	\$225,902	\$70,801	\$75,820	\$765.204
	, , , ,			\$241,785			V 220,002	Ų. 0,00 ·	Ų. 0,020	,,
\$33,850	\$73,753	\$5,540			\$112,153	\$0				\$241,785
\$1,089	\$989	\$6,388			\$75,994	\$45,824	\$4,478	\$2,260	\$51,380	\$248,976
\$48,672	\$166,006	\$48,613	\$38,466	\$0	\$188,147	\$93,636	\$230,380	\$73,061	\$127,200	\$1,014,180
\$47,013	\$193,811	\$185,676	\$125,734	\$69,431	\$0	\$40,265	\$227,992	\$65,598	\$92,559	\$1,048,080
-\$1,659	\$27,805	\$137,064	\$87,269	\$69,431	-\$188,147	-\$53,371	-\$2,388	-\$7,463	-\$34,641	-\$44,492
				Distribution C	ommunity Bas	ed - EE	\$87,269			\$87,269
	DT & H			Distribution o	f Center Based	Emp.		-\$1,659		-\$1,659
	Welfare to Wo	ork	\$0	Income or (Lo	ss)		\$84,881	-\$9,122	-\$34,641	\$41,118
				DT & H Distrib	oution/ product	ion hours	\$5,719	\$7,947	\$14,139	\$27,805
Placement & Next Step \$137,064			\$137,064	Distribution P	rogram Profit/L	_oss	-\$15,417	-\$9,047	-\$10,558	-\$35,023
			\$69,431	Net Income or	(Loss)		\$75,182	-\$10,222	-\$31,060	\$33,900
Fixed Costs -\$188.147				` '						
•	Transportation	on		Direct Payroll	Overhead		78.62%	79.45%	120.34%	
				Indirect Overh			3.54%	5.73%	149.32%	
Net Income or	Loss) Progam	1	-\$35.023	Total Overhea	ıd		82.16%	85.18%	269.66%	
	,				n on Worker Di	irect Labor	56.81%	-27.14%	-30.68%	

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Notes to Financial Statement

Accounts Receivable - Sales			
	4/30/2019	3/31/2019	2/28/2019
Balance At:	\$146,551	\$162,521	\$157,774
Current:	\$99,733	\$101,328	\$149,506
30-60 Days	\$42,735	\$54,255	\$8,098
Over 60 Days	\$3,936	\$6,939	\$170
Over 90 Days	\$147	\$0	\$0
Sub Total over 30 Days	\$46,818	\$61,193	\$8,268

Accounts Receivable - Agency Revenue			
	4/30/2019	3/31/2019	2/28/2019
Balance At:	\$193,049	\$235,878	\$172,776
Current:	\$192,785	\$203,407	\$168,478
30-60 Days	\$264	\$29,205	\$3,958
Over 60 Days	\$0	\$2,926	\$322
Over 90 Days	\$0	\$340	\$18
Sub Total over 30 Days	\$264	\$32,471	\$4,298

Accounts Payable			
	4/30/2019	3/31/2019	2/28/2019
Balance At:	\$28,208	\$21,783	\$13,260
Current:	\$28,208	\$21,783	\$13,260
30-60 Days	\$0	\$0	\$0
Over 60 Days	\$0	\$0	
MBER 3 Over 90 Days	\$0	\$0	\$0
Sub Total over 30 Days	\$0	\$0	\$0

	Oper	ating Note	Payroll Note
Balance at Month En	d:	\$0	\$0
Current Balance:	5/23/2019	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received \$201 in contributions. Thank you to: Kendell Lumber and Lion J. English.

B United Way

Under budget \$1,500. Estimated \$7,500 in the budget, it came in at \$6,000.

C Golf Tournament

Under budget \$5,792 - 42% for the month. Under budget \$5,042 - 30% for the year. Budget projectons based on prior year activity.

D Development/Public Relations Expenses

Over budget \$1,790 - 28 for the month. Over budget \$4,859 - 51% for the year. Hosting Ukrainian visit \$338. Web Site updates \$450.

E Other County Support

Over budget \$2,606 - 79% for the month. Over budget \$7,899 - 61% for the year. Increased rates and attendance. Funding improvements.

F DT & H, Career Options (Waivered funding)

Under budget \$8,580 - 14% for the month. Under budget \$45,522 - 19% Authorizations down. Hopefully will level off through out the year.

G Vehicle Expense

Over budget \$2,181 - 33% for the month. In line for year to date.

H Staff Expense

Over budget \$1,864 - 61% for the month. Under budget \$1,511 - 12% for the year. Job opening ads in April.

I Worker Transportation

Over budget \$1,324 - 76% for the month. Over budget \$3,335 - 48% for the year. Received back billings from Winona DAC for 3 months, \$976.