

FEBRUARY 28, 2019
FOR INTERNAL USE



	FEB. 28, 2019	JAN. 31, 2019	FEB. 28, 2018
CURRENT ASSETS			
Cash in Banks	\$14,480	\$15,899	\$30,650
Acc. Rec. Sales	\$157,774	\$150,244	\$158,682
Acc. Rec. Agency Revenue	\$172,776	\$176,095	\$201,802
Inventories	\$30,365	\$26,591	\$36,611
Prepaid Expenses	\$49,438	\$57,958	\$65,575
Total Current Assets	\$424,832	\$426,787	\$493,320
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,300,981	\$2,300,981	\$2,289,599
Property & Equipment	\$1,835,556	\$1,835,556	\$1,761,934
Total Prop & Equip	\$4,175,329	\$4,175,329	\$4,090,325
Less:Acc. Depr. P & E	\$1,983,482	\$1,964,315	\$1,804,104
Net Book Value	\$2,191,847	\$2,211,014	\$2,286,221
OTHER ASSETS			
Savings	\$1,068,891	\$1,063,687	\$936,389
Savings-Laundry Fund	\$36,365	\$36,357	\$48,194
Total Other Assets	\$1,105,256	\$1,100,044	\$984,583
TOTAL ASSETS	\$3,721,935	\$3,737,845	\$3,764,124
CURRENT LIABILITIES			
Accounts Payable-Trade	\$13,260	\$17,244	\$17,376
Accrued Salaries	\$136,853	\$143,302	\$130,585
Accrued Payroll Taxes	\$6,054	\$3,866	\$7,563
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$156,167	\$164,413	\$155,524
LONG TERM LIABILITIES			
Mortgage Payable	\$488,721	\$492,144	\$531,003
Total Long Term Liab.	\$488,721	\$492,144	\$531,003
NET ASSETS			
Unrestricted	\$3,077,047	\$3,081,288	\$3,077,598
Total Net Assets	\$3,077,047	\$3,081,288	\$3,077,598
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TOTAL LIABILITY & NET ASSETS	\$3,721,935	\$3,737,845	\$3,764,124

POPULATION OF CONTRACT OF CONT	CURRENT MONTH	-	OF ACTIVITIES NTHS ENDING: VARIANCE TO BUDGET %	Notes	FEBRUARY 28, CURRENT YEAR TO DATE	2019 BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT NOUSTRIES, INC.								
Contributions	\$2,668	\$2,500	7%	Α	\$5,638	\$5,500	3%	\$3,530
United Way of the Greater Winona Area	\$0	\$0			\$0	\$0	0%	\$0
Golf Tournament	\$0	\$0			\$0	\$0	0%	\$0
Grants-Special Projects	\$2,500	\$2,500			\$2,500	\$2,500	0%	\$1,800
Special Events	\$0	\$0			\$0	\$0	0%	\$0
TOTAL DEVELOPMENT INCOME	\$5,168	\$5,000	3%		\$8,138	\$8,000	2%	\$5,330
Development/Public Relations Expenses	\$1,057	\$737	43%		\$2,280	\$1,264	80%	\$1,373
NET DEVELOPMENT	\$4,111	\$4,263	-4%		\$5,858	\$6,736	-13%	\$3,957
SALES								
Workshop Sales	\$98.244	\$104,210	-6%		\$203,801	\$218,841	-7%	\$199,102
Cost of Materials	-\$1,100	\$5,055			\$9,021	\$10,615	-15%	\$7,182
SALES LESS MATERIALS	\$99,344	\$99,155			\$194,780	\$208,226	-6%	\$191,920
AGENCY REVENUE								
Case Service	\$1,861	\$4,167	-55%		\$8,029	\$8,334	-4%	\$8,720
DEED CBE	\$2,871	\$3,563			\$6,838	\$7,483	-4 % -9%	\$7,595
DEED SE/CE	\$25.821	\$24,904	4%		\$51,158	\$52,299	-2%	\$46,348
DEED NEXT STEP/IPS GRANT	\$6.177	\$6,301	-2%		\$13,251	\$13.232	0%	\$12,794
Winona County Support	\$26.427	\$23,343	13%		\$55.464	\$49,020	13%	\$53,499
Other County Support	\$3,448	\$3,003			\$8,863	\$6,307	41%	\$6,677
Transportation	\$8,975	\$9,524	-6%		\$18,498	\$20,000	-8%	\$19,278
Other Revenue	\$401	\$833	-52%		\$46,979	\$1,666	2720%	\$1,291
D T & H. Career Options	\$42,650	\$56,985	-25%	В	\$93,804	\$119,667	-22%	\$100,320
TOTAL AGENCY REVENUE	\$118,631	\$132,623	-11%	J	\$302,884	\$278,008	9%	\$256,522
TOTAL REVENUE	\$222,085	\$236,041	-6%		\$503,522	\$492,970	2%	\$452,399
LESS: OPERATING EXPENSES	\$226,261	\$239,882	-6%		\$493,810	\$518,309	-5%	\$505,404
NET INCOME/LOSS	-\$4,176	-\$3,841	9%		\$9,712	-\$25,339	-138%	-\$53,005
DEPRECIATION EXPENSE	\$19,167	\$19,167	0%		\$38,334	\$38,334	0%	\$39,274
NET INCOME/LOSS FROM OPERATIONS	\$14,991	\$15,326	-2%		\$48,046	\$12,995	270%	-\$13,731

STATEMENT OF EXPENSE ACTIVITIES

FOR TWO MONTHS ENDING: **FEBRUARY 28, 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 \$45,645 \$51,191 -11% \$103,275 \$107,486 -4% \$100,992 \$95,307 \$97,947 -3% \$220,832 \$221,689 0% Staff Salaries \$218,532 Workers' Compensation Expense \$4,587 \$5,593 -18% \$9,569 \$12,344 -22% \$11,453 \$10,736 -2% \$23,663 \$24,063 -2% \$22,893 **Employer Payroll Taxes** \$10,902 Employer U/C Expense \$485 \$500 -3% \$1,000 -8% \$970 \$921 Health/Life/LTDI Expense \$12,366 \$16,667 -26% \$27,698 \$33,334 -17% \$36,075 Retirement Plan, 401K - Employer Contribution & Fees \$1,689 \$1,553 9% \$3,428 \$1,350 -\$29 -101% Vehicle Expense \$5,633 \$6,212 -9% \$10,654 \$13,045 -18% \$13,909 Repair & Maintenance \$5,222 \$6,146 -15% \$7,810 \$13,057 -40% \$9,446 Utilities С \$14,668 \$9,531 \$7,893 21% \$19,018 \$16,575 15% Safety Supplies \$409 \$102 301% \$699 \$201 248% \$201 Professional Services \$5,012 \$4,254 18% \$9,545 \$9,703 \$9,086 -2% Office Supplies \$498 \$833 -40% \$650 \$1,750 -63% \$1,990 Continuing Education \$1,139 \$1,200 -5% \$2,513 \$2.410 4% \$4.403 Staff Travel \$1,820 \$2,924 -38% \$3,912 \$6,141 -36% \$7,506 Telephone \$262 \$375 -30% \$554 \$750 -26% \$914 Postage \$0 \$0 0% \$157 \$0 0% \$403 Dues & Subscriptions \$1,032 \$1,208 -15% \$2,301 \$2,416 -5% \$1,669 Depreciation \$19,167 \$19,167 0% \$38,334 \$38,334 0% \$39,274 Interest Expense \$2,078 \$1,936 7% \$4,170 \$4,013 4% \$3,728 Worker Transportation \$2,243 \$1,750 28% \$4,798 \$3,500 37% \$3,493 \$2,424 Insurance \$1,212 \$1,350 -10% \$2,424 \$2,700 -10% Misc. Expenses \$186 4% \$343 \$370 -7% \$25 \$179 Bad Dept Expense \$0 \$0 0% \$0 0% \$0 \$0 **TOTAL OPERATING EXPENSES** \$226,261 \$239,882 -6% \$493,810 \$518,309 -5% \$505,404

SALES BY CUSTOMER

FOR TWO MONTHS ENDING:

FEBRUARY 28, 2019

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

Month 2019 YTD		2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$579	\$924	\$1,863	\$0	\$575	\$973
\$0	\$0	\$967	\$2,334	\$789	\$4,307
\$0	\$0	\$0	\$0	\$0	\$4,856
\$5,470	\$16,772	\$20,049	\$23,394	\$17,213	\$6,608
\$1,111	\$2,094	\$9,867	\$8,157	\$7,906	\$10,670
\$6,086	\$12,911	\$11,218	\$13,321	\$13,409	\$13,157
\$1,099	\$1,465	\$58	\$728	\$303	\$365
\$123	\$336	\$149	\$155	\$399	\$1,273
\$2,642	\$4,677	\$3,370	\$3,191	\$3,400	\$3,504
\$0	\$124	\$115	\$908	\$499	\$201
\$17,112	\$39,302	\$47,656	\$52,188	\$44,493	\$45,913
42					

people are WOA	
Wheel Jud.	
& CLA	
WOUSTRIES, INC.	

Communit	y Services
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Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$0	\$0	\$0	\$4,518	\$5,588	\$6,152
\$1,071	\$2,386	\$3,013	\$6,223	\$1,955	\$2,010
\$0	\$0	\$0	\$0	\$884	\$774
\$3,390	\$6,780	\$7,220	\$6,840	\$3,962	\$3,962
\$1,672	\$3,520	\$3,633	\$3,547	\$2,327	\$2,327
\$3,393	\$5,231	\$3,912	\$7,263	\$4,128	\$4,462
\$0	\$0	\$480	\$1,154	\$745	\$1,523
\$0	\$0	\$0	\$6,583	\$5,192	\$5,032
\$861	\$1,830	\$1,517	\$1,428	\$1,445	\$3,628
\$10,105	\$20,210	\$18,500	\$18,500	\$13,114	\$14,176
\$0	\$0	\$0	\$0	\$16,354	\$18,440
\$592	\$1,332	\$1,408	\$770	\$0	\$176
\$8,610	\$17,850	\$17,181	\$16,787	\$8,538	\$8,538
\$0	\$0	\$0	\$7,015	\$9,957	\$0
\$14,655	\$31,895	\$20,484	\$24,526	\$17,875	\$17,933
\$8,306	\$16,076	\$17,402	\$17,402	\$21,600	\$21,792
\$690	\$1,349	\$3,316	\$0	\$0	\$0
\$1,936	\$3,133	\$2,577	\$3,787	\$4,657	\$15,226
\$55,282	\$111,592	\$100,643	\$126,343	\$118,321	\$126,151

20

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

of Customers

Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$15,398	\$30,979	\$32,212	\$33,980	\$32,080	\$30,300
\$2,540	\$5,365	\$4,375	\$4,179	\$4,676	\$0
\$690	\$1,739	\$1,921	\$2,068	\$952	\$0
\$5,414	\$11,297	\$9,287	\$4,669	\$0	\$0
\$1,808	\$3,524	\$3,007	\$2,726		\$2,946
\$25,850	\$52,904	\$50,802	\$47,622	\$37,708	\$33,246
19	•	•		•	

Total Sales \$203,801 \$98,244 \$199,101 \$226,153 \$200,522 \$205,309

COST CENTER SUMMARY FOR ONE MONTH ENDING:

FEBRUARY 28, 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:

4	Come Reserve	D7&H	Placement & Inc.	Community Bac	Administration. E.E.	Theorems are a second and a second are a sec	No	Community	Same of the same o	No na	lo _{les} ,
Г	\$6	\$3	\$384	\$0	\$1,668	·	\$0	\$27,468	\$8,785	\$7,332	\$45,645
	\$3,134	\$22,665	\$7,930	\$5,232	\$38,890		\$12,006	\$50,684	\$14,710	\$15,563	\$170,815
			. ,		\$49,809						
	\$6,989	\$15,084	\$1,050	\$3.146		\$23,541	\$0				\$49.809
	\$263	\$202	\$1,463			\$18,219	\$9.548		\$647	\$13.824	\$56,504
	\$10,386	\$37,951	\$10,443		\$0	\$41,760	\$21,553	\$52,089	\$15,357	\$29,387	\$227,319
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Ī	\$9,477	\$42,650	\$32,942	\$24,318	\$5,437	\$0	\$8,975	\$55,203	\$17,070	\$27,071	\$223,142
	-\$909	\$4,699	\$22,499	\$15,925	\$5,437	-\$41,760	-\$12,578	\$3,114	\$1,713	-\$2,316	\$2,511
Ī					Distribution C	ommunity Bas	ed - EE	\$15,925			\$15,925
					Distribution of Center Based Emp.				-\$909		-\$909
		Welfare to Wo	ork	\$0	Income or (Lo	ess)		\$19,039	\$804	-\$2,316	\$17,528
					DT & H Distribution			\$996	\$1,247	\$2,456	\$4,699
Placement & Next Step \$22.49				\$22,499	Distribution Program Profit/Loss			-\$11,754	-\$6,877	-\$7,771	-\$26,403
Administration \$5,437				\$5,437	Net Income or	r (Loss)		\$8,281	-\$4,826	-\$7,632	-\$4,176
	Fixed Costs -\$41.76										
		Transportatio	n	-\$12,578	Direct Payroll	Overhead		84.52%	67.44%	112.26%	
112,070				Indirect Overhead			5.12%	7.36%	188.54%		
		Program Prof	fit/(Loss)	-\$26,403	Total Overhea	ad		89.64%	74.80%	300.80%	
		•	` '	, ,, .,	Agency Retur	n on Worker Di	irect Labor	15.19%	-88.63%	-105.99%	

COST CENTER SUMMARY FOR TWO MONTHS ENDING:

FEBRUARY 28, 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 Indirect cost centers consist of: Administration, Fixed Costs and Transportation.

4	Comp Base of	D7&H	Piecoment & Ins.	The state of the s	Toning to the state of the stat	No Solo Dolling	To the Total State of the State	Community	Oberation Services	No view	, Oga
- [\$11	\$7	\$816	\$0	\$3,738		\$0	\$60,302	\$22,214	\$16,189	\$103,277
	\$6,732	\$51,388	\$18,083	\$11,256	\$95,982 \$117,820		\$23,988	\$110,786	\$38,875	\$28,838	\$385,930
	\$17,654	\$35,648	\$2,803	\$8,126		\$53,589	\$0				\$117,820
	\$496	\$462	\$3,084	\$31		\$33,782	\$18,494	\$2,741	\$1,055	\$28,177	\$110,161
	\$24,883	\$87,498	\$23,971	\$19,412	\$0	\$87,372	\$42,482	\$113,528	\$39,930	\$57,016	\$496,091
ſ											
ſ	\$21,232	\$93,805	\$70,070	\$52,564	\$54,853	\$0	\$18,498	\$111,302	\$38,471	\$45,008	\$505,803
	-\$3,651	\$6,307	\$46,099	\$33,152	\$54,853	-\$87,372	-\$23,984	-\$2,226	-\$1,459	-\$12,008	-\$15,693
I					Distribution Community Based - EE			\$33,152			\$33,152
		DT & H			Distribution o	f Center Based	Emp.		-\$3,651		-\$3,651
		Welfare to Wo	ork	\$0	Income or (Lo	ss)		\$30,926	-\$5,110	-\$12,008	\$13,809
					DT & H Distribution/ production hours			\$1,191	\$1,910	\$3,206	\$6,307
	Placement & Next Step \$46,099				Distribution P	rogram Profit/I	_oss	-\$4,433	-\$2,888	-\$3,083	-\$10,404
Administration \$54,853			\$54,853	Net Income or	r (Loss)		\$27,685	-\$6,087	-\$11,885	\$9,712	
Fixed Costs -\$87,372											
		Transportatio	on	-\$23,984	Direct Payroll Overhead			83.72%	75.00%	78.14%	
					Indirect Overl	nead		4.55%	4.75%	174.05%	
	Net Income or	(Loss) Progam	1		Total Overhea			88.27%	79.75%	252.19%	
					Agency Retur	n on Worker Di	irect Labor	47.63%	-29.44%	-19.04%	

Page 5



Notes to Financial Statement

Accounts Receivable - Sales			
	2/28/2019	1/31/2019	12/31/2018
Balance At:	\$157,774	\$150,244	\$128,197
Current:	\$149,506	\$105,618	\$90,216
30-60 Days	\$8,098	\$43,016	\$37,136
Over 60 Days	\$170	\$1,600	\$820
Over 90 Days	\$0	\$10	\$25
Sub Total over 30 Days	\$8,268	\$44,626	\$37,981

Accounts Payable			
	2/28/2019	1/31/2019	12/31/2018
Balance At:	\$13,260	\$17,393	\$33,869
Current:	\$13,260	\$17,393	\$33,869
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

Accounts Receivable - Agency Revenue			
	2/28/2019	1/31/2019	12/31/2018
Balance At:	\$172,776	\$176,095	\$159,689
Current:	\$168,478	\$137,784	\$143,690
30-60 Days	\$3,958	\$37,638	\$15,648
Over 60 Days	\$322	\$322	\$18
Over 90 Days	\$18	\$351	\$332
Sub Total over 30 Days	\$4,298	\$38,311	\$15,999

	Operating Note		Payroll Note
Balance at Month End:		\$0	\$0
Current Balance:	3/20/2019	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received \$2,668 in contributions. Thank you to: Frank & Ruth Bures, Kenneth Bittner, Linda Digby, Pat & Joan Costello, Daniel & Nancy Goltz, Deborah & Gene Pelowski Jr. Carl & Bonnie Troke, Gayle Goetzman, Robert & Donna Andrasachko, Nancy & Kevin Quinn, carl & Rhea Iverson, Stanley & Suzanne Ferguson, Rukavina Family, Eric C. Nilson, John & Patricia Laak, Ron Wenzel, Ellen Smith, Leon J. English, Jean M. Galewski, James & Jeanne Danneker and Dave & Karen Trickett.

B DT & H, Career Options (Waivered funding)

Under budget \$14,335 - 25% for the month. Under budget \$25,863 - 22% Again, due to snow days without workers here could not bill for serivces.

C Utilities

Over budget \$1,638 - 21% for the month. Over budget \$2,443 - 15% for the year. Majority due to snow removel expenses.