



JANUARY 31, 2019

FOR INTERNAL USE



	JAN. 31, 2019	DEC 31, 2018	JAN. 31, 2018
CURRENT ASSETS			
Cash in Banks	\$15,899	\$237,309	\$99,450
Acc. Rec. Sales	\$150,244	\$128,197	\$148,969
Acc. Rec. Agency Revenue	\$176,095	\$159,689	\$140,318
Inventories	\$26,591	\$23,187	\$38,895
Prepaid Expenses	\$57,958	\$63,667	\$76,465
Total Current Assets	\$426,787	\$612,050	\$504,097
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	\$1,771,146	\$1,761,018
Total Prop & Equip	\$4,175,329	\$4,110,919	\$4,089,409
Less:Acc. Depr. P & E	\$1,964,315	\$1,945,148	\$1,784,467
Net Book Value	\$2,211,014	\$2,165,771	\$2,304,942
OTHER ASSETS			
Savings	\$1,063,687	\$920,257	\$945,866
Savings-Laundry Fund	\$36,357	\$36,348	\$48,188
Total Other Assets	\$1,100,044	\$956,605	\$994,054
TOTAL ASSETS	\$3,737,845	\$3,734,425	\$3,803,093
CURRENT LIABILITIES			
Accounts Payable-Trade	\$17,244	\$33,869	\$19,414
Accrued Salaries	\$143,302	\$117,742	\$141,349
Accrued Payroll Taxes	\$3,866	\$18,597	\$6,168
Notes Payable-Current	\$0	\$9	\$0
Total Current Liab.	\$164,413	\$170,217	\$166,931
LONG TERM LIABILITIES			
Mortgage Payable	\$492,144	\$495,553	\$534,671
Total Long Term Liab.	\$492,144	\$495,553	\$534,671
NET ASSETS			
Unrestricted	\$3,081,288	\$3,068,655	\$3,101,492
Total Net Assets	\$3,081,288	\$3,068,665	\$3,101,492
TOTAL LIABILITY & NET ASSETS	\$3,737,845	\$3,734,425	\$3,803,093



	STATEMENT OF ACTIVITIES FOR ONE MONTH ENDING:			Notes	JANUARY 31, 2019		VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %		CURRENT YEAR TO DATE	BUDGET YEAR TO DATE		
DEVELOPMENT								
Contributions	\$2,970	\$3,000	-1%	A	\$2,970	\$3,000	-1%	\$3,170
United Way of the Greater Winona Area	\$0	\$0	0%		\$0	\$0	0%	\$0
Golf Tournament	\$0	\$0	0%		\$0	\$0	0%	\$0
Grants-Special Projects	\$0	\$0	0%		\$0	\$0	0%	\$0
Special Events	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL DEVELOPMENT INCOME	\$2,970	\$3,000	-1%		\$2,970	\$3,000	-1%	\$3,170
Development/Public Relations Expenses	\$1,223	\$527	132%		\$1,223	\$527	132%	\$572
NET DEVELOPMENT	\$1,747	\$2,473	-29%		\$1,747	\$2,473	-29%	\$2,598
SALES								
Workshop Sales	\$105,558	\$114,631	-8%		\$105,558	\$114,631	-8%	\$103,774
Cost of Materials	\$10,121	\$5,560	82%		\$10,121	\$5,560	82%	\$963
SALES LESS MATERIALS	\$95,437	\$109,071	-13%	B	\$95,437	\$109,071	-13%	\$102,811
AGENCY REVENUE								
Case Service	\$6,168	\$4,167	48%		\$6,168	\$4,167	48%	\$4,260
DEED CBE	\$3,967	\$3,920	1%		\$3,967	\$3,920	1%	\$4,089
DEED SE/CE	\$25,338	\$27,395	-8%		\$25,338	\$27,395	-8%	\$21,095
DEED NEXT STEP/IPS GRANT	\$7,074	\$6,931	2%		\$7,074	\$6,931	2%	\$6,665
Winona County Support	\$29,037	\$25,677	13%		\$29,037	\$25,677	13%	\$27,622
Other County Support	\$5,486	\$3,304	66%		\$5,486	\$3,304	66%	\$3,397
Transportation	\$9,523	\$10,476	-9%		\$9,523	\$10,476	-9%	\$9,999
Other Revenue	\$46,578	\$833	5492%	C	\$46,578	\$833	5492%	\$667
D T & H, Career Options	\$51,155	\$62,682	-18%	D	\$51,155	\$62,682	-18%	\$53,071
TOTAL AGENCY REVENUE	\$184,325	\$145,385	27%		\$184,325	\$145,385	27%	\$130,865
TOTAL REVENUE	\$281,508	\$256,929	10%		\$281,508	\$256,929	10%	\$236,274
LESS: OPERATING EXPENSES	\$267,549	\$278,427	-4%		\$267,555	\$278,427	-4%	\$265,386
NET INCOME/LOSS	\$13,959	-\$21,498	-165%		\$13,953	-\$21,498	-165%	-\$29,112
DEPRECIATION EXPENSE	\$19,167	\$19,167	0%		\$19,167	\$19,167	0%	\$19,637
NET INCOME/LOSS FROM OPERATIONS	\$33,126	-\$2,331	-1521%		\$33,120	-\$2,331	-1521%	-\$9,475

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR ONE MONTH ENDING:**

JANUARY 31, 2019

	CURRENT MONTH	BUDGET CURRENT MONTH	MONTH VARIANCE TO BUDGET %	Notes	CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	YTD VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
Worker Wages	\$57,629	\$56,295	2%		\$57,629	\$56,295	2%	\$53,141
Staff Salaries	\$125,525	\$123,742	1%		\$125,525	\$123,742	1%	\$115,576
Workers' Compensation Expense	\$4,982	\$6,751	-26%		\$4,982	\$6,751	-26%	\$5,746
Employer Payroll Taxes	\$12,927	\$13,161	-2%		\$12,927	\$13,161	-2%	\$11,953
Employer U/C Expense	\$436	\$500	-13%		\$436	\$500	-13%	\$485
Health/Life/LTDI Expense	\$15,332	\$16,667	-8%		\$15,332	\$16,667	-8%	\$17,974
Retirement Plan, 401K - Employer Contribution & Fees	-\$1,718	\$1,875	-192%	E	-\$1,718	\$1,875	-192%	\$667
Vehicle Expense	\$5,021	\$6,833	-27%		\$5,021	\$6,833	-27%	\$8,180
Repair & Maintenance	\$2,588	\$6,911	-63%		\$2,588	\$6,911	-63%	\$3,673
Utilities	\$9,487	\$8,682	9%		\$9,493	\$8,682	9%	\$8,791
Safety Supplies	\$290	\$99	193%		\$290	\$99	193%	\$99
Professional Services	\$4,533	\$5,449	-17%		\$4,533	\$5,449	-17%	\$5,206
Office Supplies	\$152	\$917	-83%		\$152	\$917	-83%	\$1,476
Continuing Education	\$1,373	\$1,210	13%		\$1,373	\$1,210	13%	\$2,102
Staff Travel	\$2,092	\$3,217	-35%	F	\$2,092	\$3,217	-35%	\$4,543
Telephone	\$291	\$375	-22%		\$291	\$375	-22%	\$384
Postage	\$157	\$0	0%		\$157	\$0	0%	\$199
Dues & Subscriptions	\$1,268	\$1,208	5%		\$1,268	\$1,208	5%	\$930
Depreciation	\$19,167	\$19,167	0%		\$19,167	\$19,167	0%	\$19,637
Interest Expense	\$2,092	\$2,077	1%		\$2,092	\$2,077	1%	\$1,828
Worker Transportation	\$2,555	\$1,750	46%		\$2,555	\$1,750	46%	\$1,722
Insurance	\$1,212	\$1,350	-10%		\$1,212	\$1,350	-10%	\$1,212
Misc. Expenses	\$158	\$191	-18%		\$158	\$191	-18%	-\$138
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$267,549	\$278,427	-4%		\$267,555	\$278,427	-4%	\$265,386

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

SALES BY CUSTOMER

FOR ONE MONTH ENDING:

JANUARY 31, 2019

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

of Customers

Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$345	\$345	\$1,071	\$0	\$355	\$973
\$0	\$0	\$0	\$202	\$789	\$651
\$0	\$0	\$0	\$0	\$0	\$2,046
\$11,302	\$11,302	\$11,244	\$11,623	\$9,546	\$3,516
\$983	\$983	\$5,894	\$5,882	\$2,925	\$7,180
\$6,825	\$6,825	\$4,921	\$7,000	\$5,630	\$5,318
\$366	\$366	\$29	\$204	\$303	\$156
\$213	\$213	\$149	\$155	\$399	\$870
\$2,035	\$2,035	\$2,137	\$1,371	\$1,834	\$2,108
\$124	\$124	\$115	\$628	\$399	\$201
\$22,192	\$22,192	\$25,560	\$27,065	\$22,180	\$23,018

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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

#of Customers

Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$0	\$0	\$0	\$3,953	\$2,972	\$3,258
\$1,315	\$1,315	\$1,433	\$3,732	\$969	\$902
\$0	\$0	\$0	\$0	\$442	\$442
\$3,390	\$3,390	\$3,610	\$3,230	\$1,981	\$1,981
\$1,848	\$1,848	\$1,903	\$1,817	\$1,135	\$1,192
\$1,838	\$1,838	\$1,749	\$2,850	\$1,579	\$1,722
\$0	\$0	\$240	\$625	\$317	\$857
\$0	\$0	\$0	\$3,275	\$2,644	\$2,523
\$969	\$969	\$803	\$714	\$680	\$1,928
\$10,105	\$10,105	\$9,250	\$9,250	\$6,557	\$7,088
\$0	\$0	\$0	\$0	\$8,194	\$9,902
\$740	\$740	\$704	\$385	\$0	\$176
\$9,240	\$9,240	\$8,986	\$8,591	\$4,165	\$4,373
\$0	\$0	\$0	\$2,076	\$6,869	\$0
\$17,240	\$17,240	\$10,888	\$12,380	\$9,214	\$8,400
\$7,770	\$7,770	\$8,701	\$8,701	\$10,540	\$10,896
\$659	\$659	\$1,653	\$0	\$0	\$0
\$1,197	\$1,197	\$1,400	\$1,762	\$2,042	\$8,313
\$56,311	\$56,311	\$51,320	\$63,341	\$60,300	\$63,953

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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
\$15,581	\$15,581	\$17,166	\$18,030	\$15,769	\$13,020
\$2,825	\$2,825	\$2,279	\$2,287	\$2,315	\$0
\$1,049	\$1,049	\$1,024	\$1,080	\$0	\$0
\$5,883	\$5,883	\$4,756	\$2,462	\$0	\$0
\$1,716	\$1,716	\$1,669	\$1,432	\$1,720	\$1,258
\$27,054	\$27,054	\$26,894	\$25,291	\$19,804	\$14,278

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Total Sales

\$105,558 \$105,558 \$103,774 \$115,697 \$102,284 \$101,248



COST CENTER SUMMARY FOR ONE MONTH ENDING:

JANUARY 31, 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.

Center Based Employment	D T & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
\$5	\$4	\$432	\$0	\$2,070		\$0	\$32,834	\$13,429	\$8,857	\$57,629
\$3,604	\$28,719	\$10,149	\$6,034	\$56,938		\$12,041	\$60,142	\$24,098	\$13,388	\$215,113
\$10,703	\$20,547	\$1,667	\$5,004	\$67,856	\$29,936	\$0				\$67,856
\$232	\$260	\$1,620	\$16		\$15,565	\$8,947	\$1,340	\$407	\$14,354	\$53,659
\$14,539	\$49,526	\$13,435	\$11,054	\$0	\$45,501	\$20,988	\$61,481	\$24,506	\$27,742	\$268,772
\$11,755	\$51,155	\$37,201	\$28,247	\$49,416	\$0	\$9,523	\$56,099	\$21,401	\$17,937	\$282,732
-\$2,784	\$1,628	\$23,765	\$17,192	\$49,416	-\$45,501	-\$11,466	-\$5,382	-\$3,105	-\$9,805	-\$18,292
Welfare to Work Placement & Next Step Administration Fixed Costs Transportation Program Profit/(Loss)				Distribution Community Based - EE			\$17,192			\$17,192
				Distribution of Center Based Emp.						
				Income or (Loss)			\$11,810	-\$5,889	-\$9,805	-\$3,884
				DT & H Distribution			\$277	\$543	\$808	\$1,628
				Distribution Program Profit/Loss			\$6,643	\$4,741	\$4,831	\$16,214
				Net Income or (Loss)			\$18,730	-\$605	-\$4,165	\$13,959
				Direct Payroll Overhead			83.17%	79.45%	51.16%	
				Indirect Overhead			4.08%	3.03%	162.07%	
				Total Overhead			87.25%	82.49%	213.23%	
				Agency Return on Worker Direct Labor			72.59%	14.57%	54.55%	



Notes to Financial Statement

Accounts Receivable - Sales				
	1/31/2019	12/31/2018	11/30/2018	
Balance At:	\$150,244	\$128,197	\$184,742	
Current:	\$105,618	\$90,216	\$155,105	
30-60 Days	\$43,016	\$37,136	\$9,423	
Over 60 Days	\$1,600	\$820	\$17,725	
Over 90 Days	\$10	\$25	\$2,490	
Sub Total over 30 Days	\$44,626	\$37,981	\$29,637	

Accounts Receivable - Agency Revenue				
	1/31/2019	12/31/2018	11/30/2018	
Balance At:	\$176,095	\$159,689	\$152,614	
Current:	\$137,784	\$143,690	\$152,282	
30-60 Days	\$37,638	\$15,648	\$0	
Over 60 Days	\$322	\$18	\$332	
Over 90 Days	\$351	\$332	\$0	
Sub Total over 30 Days	\$38,311	\$15,999	\$332	

Accounts Payable				
	1/31/2019	12/31/2018	11/30/2018	
Balance At:	\$17,393	\$33,869	\$24,421	
Current:	\$17,393	\$33,869	\$24,421	
30-60 Days	\$0	\$0	\$0	
Over 60 Days	\$0	\$0	\$0	
MBER 31 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: 2/27/2019	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received **\$2,970** in contributions. Thank you to: HBC, Carol Diekrager, Barbara DuFresne, Derek & Cathy Espy, Helen Kowalski, Jim & Beth O'Dea, Elizabeth Moe, FOE NO. 1243 Gambling Fund, Emily Loos-Spitzner and Richard & Sharon Behnke.

B Net Sales

Under budget \$13,634 - 13% for the month. Less billings because of snow days. Cost of materials up, water softener issue in laundry, water bill three times higher than normal.

C Other Revenue

Over budget 5492% for the month. Received the Unemployment Tax Trust refund. \$46,043.

D DT & H, Career Options (Waivered funding)

Under budget \$11,527 - 18% for the month. Due to snow days without workers here could not bill for services. Just under \$10,000 we could not bill.

E Retirement plan 401K

We received the reimbursement from WNB Financial for the 403B surrender fees, \$3,427.

F Staff Travel

Under budget \$1,125 - 35%. Combination of new vans and snow days, not transporting workers. Less mileage reimbursement.