



JULY 31, 2019
FOR INTERNAL USE



	JULY 31, 2019	JUNE 30, 2019	JULY 31, 2018
CURRENT ASSETS			
Cash in Banks	\$44,000	\$31,843	\$156,978
Acc. Rec. Sales	\$114,767	\$144,812	\$128,218
Acc. Rec. Agency Revenue	\$137,853	\$157,426	\$139,152
Inventories	\$27,528	\$27,738	\$35,959
Prepaid Expenses	\$68,422	\$33,970	\$73,307
Total Current Assets	\$392,571	\$395,788	\$533,614
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,310,256	\$2,310,256	\$2,300,981
Property & Equipment	\$1,697,038	\$1,687,117	\$1,794,501
Total Prop & Equip	\$4,046,085	\$4,036,165	\$4,134,274
Less:Acc. Depr. P & E	\$1,934,588	\$1,914,694	\$1,904,494
Net Book Value	\$2,111,498	\$2,121,472	\$2,229,780
OTHER ASSETS			
Savings	\$1,176,972	\$1,159,703	\$900,928
Savings-Laundry Fund	\$36,419	\$36,406	\$42,199
Total Other Assets	\$1,213,391	\$1,196,109	\$943,127
TOTAL ASSETS	\$3,717,460	\$3,713,369	\$3,706,521
CURRENT LIABILITIES			
Accounts Payable-Trade	\$26,991	\$15,702	\$23,387
Accrued Salaries	\$130,321	\$109,798	\$135,097
Accrued Payroll Taxes	\$6,727	\$18,221	\$22,323
Notes Payable-Current	\$0	\$0	\$0
Total Current Liab.	\$164,039	\$143,721	\$180,807
LONG TERM LIABILITIES			
Mortgage Payable	\$471,554	\$474,980	\$512,182
Total Long Term Liab.	\$471,554	\$474,980	\$512,182
NET ASSETS			
Unrestricted	\$3,081,867	\$3,094,668	\$3,013,532
Total Net Assets	\$3,081,867	\$3,094,668	\$3,013,532
TOTAL LIABILITY & NET ASSETS	\$3,717,460	\$3,713,369	\$3,706,521



STATEMENT OF ACTIVITIES FOR SEVEN MONTHS ENDING:								
	CURRENT MONTH	BUDGET CURRENT MONTH	VARIANCE TO BUDGET %	Notes	JULY 31, 2019 CURRENT YEAR TO DATE	BUDGET YEAR TO DATE	VARIANCE TO BUDGET %	PRIOR YEAR TO DATE
DEVELOPMENT								
Contributions	\$590	\$500	18%	A	\$8,103	\$9,000	-10%	\$9,340
United Way	\$0	\$0	0%		\$6,000	\$7,500	-20%	\$0
Golf Tournament	\$15,208	\$5,443	179%		\$40,883	\$44,953	-9%	\$43,814
Grants-Special Projects	\$5,000	\$0	0%		\$8,000	\$16,000	-50%	\$9,640
Special Events	\$900	\$2,452	-63%		\$8,800	\$10,692	-18%	\$12,975
TOTAL DEVELOPMENT INCOME	\$21,698	\$8,395	158%		\$71,786	\$88,145	-19%	\$75,769
Development/Public Relations Expenses	\$6,417	\$6,550	-2%		\$24,918	\$21,063	18%	\$17,446
NET DEVELOPMENT	\$15,281	\$1,845	728%		\$46,868	\$67,082	-30%	\$58,323
SALES								
Workshop Sales	\$94,942	\$114,631	-17%		\$686,334	\$771,155	-11%	\$715,075
Cost of Materials	\$4,826	\$5,560	-13%		\$30,030	\$37,404	-20%	\$33,614
SALES LESS MATERIALS	\$90,117	\$109,071	-17%	B	\$656,304	\$733,751	-11%	\$681,461
AGENCY REVENUE								
Case Service	\$3,860	\$4,167	-7%		\$26,324	\$29,169	-10%	\$34,730
DEED CBE	\$2,806	\$4,098	-32%		\$20,636	\$27,082	-24%	\$26,596
DEED SE/CE	\$18,403	\$28,640	-36%		\$236,299	\$189,273	25%	\$173,849
DEED NEXT STEP/IPS GRANT	\$7,240	\$7,246	0%		\$47,350	\$47,887	-1%	\$46,472
Winona County Support	\$27,657	\$26,844	3%		\$194,029	\$177,405	9%	\$189,336
Other County Support	\$7,250	\$3,454	110%		\$42,978	\$22,827	88%	\$24,220
Transportation	\$11,288	\$10,575	7%		\$76,225	\$70,575	8%	\$68,764
Other Revenue	\$1,095	\$833	31%		\$52,241	\$5,831	796%	\$22,428
D T & H, Career Options	\$56,381	\$63,272	-11%		\$358,537	\$422,272	-15%	\$366,325
TOTAL AGENCY REVENUE	\$135,981	\$149,129	-9%		\$1,054,620	\$992,321	6%	\$952,720
TOTAL REVENUE	\$241,379	\$260,045	-7%		\$1,757,792	\$1,793,154	-2%	\$1,692,504
LESS: OPERATING EXPENSES	\$254,180	\$266,543	-5%		\$1,735,132	\$1,820,616	-5%	\$1,782,609
NET INCOME/LOSS	-\$12,801	-\$6,498	97%		\$22,660	-\$27,462	-183%	-\$90,105
DEPRECIATION EXPENSE	\$19,894	\$19,167	4%		\$137,643	\$134,169	3%	\$135,716
NET INCOME/LOSS FROM OPERATIONS	\$7,093	\$12,669	-44%		\$160,303	\$106,707	50%	\$45,611

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR SEVEN MONTHS ENDING: JULY 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	\$48,663	\$54,804	-11%		\$352,017	\$390,619	-10%	\$359,532
Staff Salaries	\$112,783	\$112,639	0%		\$748,143	\$760,399	-2%	\$765,054
Workers' Compensation Expense	\$3,788	\$6,279	-40%		\$31,535	\$43,163	-27%	\$40,899
Employer Payroll Taxes	\$12,343	\$12,240	1%		\$81,211	\$84,140	-3%	\$81,695
Employer U/C Expense	\$485	\$500	-3%		\$3,346	\$3,500	-4%	\$3,394
Health/Life/LTDI Expense	\$11,063	\$16,667	-34%		\$86,709	\$116,669	-26%	\$112,231
Retirement Plan, 401K - Employer Contribution & Fees	\$1,744	\$1,744	0%		\$9,163	\$11,987	-24%	\$11,521
Vehicle Expense	\$6,803	\$6,833	0%		\$51,359	\$45,969	12%	\$51,289
Repair & Maintenance	\$5,210	\$2,048	154%	C	\$36,811	\$34,191	8%	\$30,707
Utilities	\$7,174	\$9,077	-21%		\$57,523	\$59,985	-4%	\$61,726
Safety Supplies	\$502	\$64	684%		\$2,433	\$1,203	102%	\$1,198
Professional Services	\$10,159	\$12,053	-16%		\$47,377	\$48,372	-2%	\$42,997
Office Supplies	\$512	\$917	-44%		\$5,199	\$6,167	-16%	\$6,070
Continuing Education	\$2,413	\$1,210	99%	D	\$11,350	\$8,450	34%	\$12,451
Staff Expense	\$3,041	\$3,217	-5%		\$19,218	\$21,641	-11%	\$22,055
Telephone	\$253	\$375	-32%		\$1,913	\$2,625	-27%	\$2,663
Postage	\$157	\$150	4%		\$1,256	\$1,700	-26%	\$1,416
Dues & Subscriptions	\$1,102	\$1,208	-9%		\$8,323	\$8,456	-2%	\$6,736
Depreciation	\$19,894	\$19,167	4%		\$137,643	\$134,169	3%	\$135,716
Interest Expense	\$2,074	\$2,060	1%		\$14,582	\$14,204	3%	\$11,811
Worker Transportation	\$2,659	\$1,750	52%	E	\$18,373	\$12,250	50%	\$12,036
Insurance	\$1,212	\$1,350	-10%		\$8,484	\$9,450	-10%	\$8,484
Misc. Expenses	\$146	\$191	-24%		\$1,166	\$1,307	-11%	\$928
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$254,180	\$266,543	-5%		\$1,735,132	\$1,820,616	-5%	\$1,782,609

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

SALES BY CUSTOMER

FOR SEVEN MONTHS ENDING:

JULY 31, 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
\$554	\$4,811	\$5,508	\$2,146	\$1,108	\$4,173
\$0	\$0	\$4,063	\$29,652	\$7,147	\$5,746
\$0	\$0	\$0	\$0	\$18,050	\$6,951
\$4,086	\$46,622	\$57,452	\$85,980	\$82,632	\$48,823
\$249	\$6,713	\$30,153	\$21,950	\$34,855	\$40,773
\$7,626	\$30,010	\$47,497	\$51,222	\$41,762	\$65,625
\$0	\$1,772	\$1,308	\$1,951	\$1,059	\$1,756
\$0	\$504	\$210	\$248	\$439	\$1,407
\$1,994	\$17,843	\$15,941	\$12,175	\$13,348	\$11,831
\$0	\$701	\$2,544	\$2,828	\$3,650	\$5,559
\$14,508	\$108,975	\$164,676	\$208,152	\$204,050	\$192,643

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35 are Shredding Customers



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	\$4,518	\$18,976	\$22,647
\$1,254	\$8,374	\$10,437	\$20,239	\$7,475	\$7,734
\$0	\$0	\$0	\$0	\$3,316	\$3,096
\$0	\$19,917	\$19,000	\$18,620	\$10,530	\$10,218
\$1,936	\$12,848	\$12,804	\$12,631	\$8,344	\$8,442
\$0	\$12,441	\$9,562	\$13,735	\$12,337	\$10,413
\$0	\$0	\$1,253	\$1,934	\$1,363	\$2,189
\$0	\$0	\$0	\$18,498	\$13,347	\$12,876
\$1,077	\$6,459	\$5,002	\$5,265	\$4,930	\$7,793
\$10,340	\$71,910	\$64,750	\$64,750	\$45,899	\$48,883
\$0	\$0	\$0	\$0	\$58,078	\$58,940
\$592	\$4,440	\$4,780	\$4,028	\$0	\$176
\$9,240	\$62,370	\$60,722	\$60,136	\$30,612	\$30,822
\$0	\$0	\$7,062	\$10,367	\$46,988	\$4,508
\$15,520	\$111,882	\$90,852	\$81,769	\$66,668	\$62,776
\$8,701	\$59,581	\$60,907	\$60,907	\$76,120	\$76,272
\$0	\$4,107	\$8,549	\$2,945	\$4,010	\$49,829
\$2,948	\$16,540	\$9,268	\$11,804	\$13,793	\$19,344
\$51,608	\$390,869	\$364,948	\$392,146	\$422,786	\$436,958

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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
\$16,010	\$107,715	\$112,660	\$120,436	\$118,030	\$111,563
\$2,712	\$18,100	\$17,524	\$14,381	\$16,399	\$0
\$1,206	\$6,797	\$7,225	\$6,728	\$6,651	\$6,437
\$6,164	\$40,891	\$37,139	\$15,732	\$0	\$0
\$2,734	\$12,985	\$10,900	\$12,004	\$8,084	\$7,196
\$28,826	\$186,488	\$185,448	\$169,281	\$149,164	\$125,196

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Total Sales

\$94,942 \$686,333 \$715,072 \$769,579 \$776,000 \$754,796



COST CENTER SUMMARY FOR ONE MONTH ENDING:

JULY 31, 2019

	Center Based Employment	D T & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
Total Direct Worker Wages	\$9	\$0	\$0	\$2,519		\$0	\$27,316	\$9,350	\$9,452	\$48,663	\$40,106
Total Direct Payroll Costs	\$14,800	\$0	\$4,760	\$41,845		\$11,987	\$55,443	\$18,431	\$30,604	\$190,869	\$165,172
Total Administration Cost				\$67,068							
Administration Distribution	\$21,541	\$0	\$5,112		\$29,832	\$0				\$67,068	\$59,796
Total Indirect Cost	\$272	\$0	\$17		\$17,772	\$12,245	\$1,864	\$1,401	\$8,773	\$69,728	\$69,666
Total Direct & Indirect Costs	\$36,612	\$0	\$9,889	\$0	\$47,604	\$24,231	\$57,307	\$19,832	\$39,377	\$260,597	\$234,838
Total Income	\$56,381	\$0	\$27,255	\$17,661	\$0	\$11,288	\$51,451	\$14,279	\$24,386	\$247,795	\$229,256
Net Income or (Loss)	\$19,769	\$0	\$17,366	\$17,661	-\$47,604	-\$12,943	-\$5,856	-\$5,553	-\$14,991	-\$26,400	-\$20,937
Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	Distribution Community Based - EE Distribution of Center Based Emp.										
	Welfare to Work		\$0	Income or (Loss)			\$11,510	-\$3,126	-\$14,991	-\$6,607	-\$4,574
	Placement & Next Step		\$16,923	Distribution Program Profit/Loss			\$3,225	\$6,235	\$10,309	\$19,769	\$18,433
	Administration		\$17,661	Net Income or (Loss)			-\$9,529	-\$8,122	-\$8,312	-\$25,963	-\$19,440
	Fixed Costs		-\$47,604				\$5,206	-\$5,012	-\$12,995	-\$12,801	-\$5,582
	Transportation		-\$12,943	Direct Payroll Overhead			\$1	97.12%	223.79%		
				Indirect Overhead			\$0	14.98%	92.82%		
	Program Profit/(Loss)		-\$25,963	Total Overhead			\$1	112.10%	316.62%		
				Agency Return on Worker Direct Labor			\$0	-60.90%	-87.94%		

COST CENTER SUMMARY FOR SEVEN MONTHS ENDING:

JULY 31, 2019

	Center Based Employment	D T & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total
Total Direct Worker Wages	\$163	\$56	\$1,154	\$0	\$15,813		\$0	\$211,703	\$62,712	\$60,414	\$352,017
Total Direct Payroll Costs	\$23,748	\$134,325	\$64,682	\$35,583	\$302,896		\$82,850	\$387,163	\$118,676	\$162,202	\$1,312,125
Total Administration Cost					\$425,459						
Administration Distribution	\$57,927	\$132,263	\$10,076	\$30,086		\$195,106	\$0				\$425,459
Total Indirect Cost	\$1,932	\$2,223	\$11,667	\$111		\$120,252	\$88,785	\$7,850	\$6,618	\$85,921	\$447,923
Total Direct & Indirect Costs	\$83,608	\$268,811	\$86,425	\$65,780	\$0	\$315,359	\$171,635	\$395,013	\$125,294	\$248,123	\$1,760,048
Total Income	\$82,416	\$359,038	\$287,510	\$209,614	\$111,605	\$0	\$76,224	\$388,548	\$106,483	\$161,271	\$1,782,708
Net Income or (Loss)	-\$1,192	\$90,227	\$201,085	\$143,833	\$111,605	-\$315,359	-\$95,411	-\$6,465	-\$18,811	-\$86,852	-\$112,128
Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	Distribution Community Based - EE Distribution of Center Based Emp.										
	DT & H							\$143,833			
	Welfare to Work		\$0	Income or (Loss)				\$137,369	-\$20,003	-\$86,852	\$30,513
	Placement & Next Step		\$201,085	DT & H Distribution/ production hours				\$17,850	\$25,821	\$46,557	\$90,227
	Administration		\$111,605	Distribution Program Profit/Loss				-\$41,839	-\$25,913	-\$30,328	-\$98,080
	Fixed Costs		-\$315,359	Net Income or (Loss)				\$113,379	-\$20,096	-\$70,623	\$22,660
	Transportation		-\$95,411	Direct Payroll Overhead				82.88%	89.24%	168.48%	
				Indirect Overhead				3.71%	10.55%	142.22%	
	Net Income or (Loss) Program			Total Overhead				86.59%	99.79%	310.71%	
				Agency Return on Worker Direct Labor				48.18%	-43.22%	-50.20%	



Notes to Financial Statement

Accounts Receivable - Sales				
	7/31/2019	6/30/2019	5/31/2019	
Balance At:	\$114,767	\$144,812	\$145,241	
Current:	\$94,199	\$134,093	\$104,891	
30-60 Days	\$20,543	\$8,865	\$38,787	
Over 60 Days	\$25	\$1,854	\$1,563	
Over 90 Days	\$0	\$0	\$0	
Sub Total over 30 Days	\$20,568	\$10,719	\$40,350	

Accounts Receivable - Agency Revenue				
	7/31/2019	6/30/2019	5/31/2019	
Balance At:	\$137,853	\$157,426	\$158,258	
Current:	\$133,704	\$157,426	\$151,554	
30-60 Days	\$4,149	\$0	\$3,842	
Over 60 Days	\$0	\$0	\$2,862	
Over 90 Days	\$0	\$0	\$0	
Sub Total over 30 Days	\$4,149	\$0	\$6,704	

Accounts Payable				
	7/31/2019	6/30/2019	6/30/2019	
Balance At:	\$26,991	\$15,702	\$12,971	
Current:	\$26,991	\$15,702	\$12,971	
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	

	Operating Note	Payroll Note
Balance at Month End:	\$0	\$0
Current Balance: 8/26/2019	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received **\$590** in contributions. Thank you to: John Milek, Home & Community Options, Cheryl L. Hartert and Lynn Theurer.

B Sales less Materials

Under budget \$18,954 - 17% for the month. Under budget \$77,447 - 11% for the year. Majority down on the production floor, Peerless, Watkins and Wincraft.

C Repair & Maintenance

Over budget \$3,162 - 154% for the month. Railings \$560, Fans and freezer for non-airconditioning rooms, \$1,016, Air filters \$576, Calabrate scales \$545, Water \$122.

D Continuing Education

Over budget \$1,203 - 99% for the month. Over budget \$2,900 - 34% for the year. CARF trianing \$762, Retreat \$125.

E Worker Transportation

Over budget \$6,123 - 50% for the year. With more staff transporting workers to job sites, we are expensing the mileage to transportation instead of staff expense which is where it was expensed previously. Staff expense is below budgert \$\$2,423 for the year.