



SEPTEMBER 30, 2019

FOR INTERNAL USE



	SEPT. 30, 2019	AUG. 31, 2019	SEPT. 30, 2018
CURRENT ASSETS			
Cash in Banks	\$5,445	\$906	\$223,840
Acc. Rec. Sales	\$155,279	\$134,256	\$145,372
Acc. Rec. Agency Revenue	\$190,845	\$192,083	\$180,235
Inventories	\$25,907	\$25,556	\$27,932
Prepaid Expenses	\$43,066	\$70,816	\$54,259
Total Current Assets	\$420,542	\$423,617	\$631,638
PROPERTY AND EQUIPMENT			
Land	\$38,792	\$38,792	\$38,792
Building & Improvements	\$2,363,490	\$2,362,225	\$2,300,981
Property & Equipment	\$1,697,038	\$1,697,038	\$1,794,501
Total Prop & Equip	\$4,099,319	\$4,098,054	\$4,134,274
Less:Acc. Depr. P & E	\$1,974,376	\$1,954,482	\$1,943,270
Net Book Value	\$2,124,944	\$2,143,573	\$2,191,004
OTHER ASSETS			
Savings	\$1,153,334	\$1,202,063	\$944,090
Total Other Assets	\$1,153,334	\$1,202,064	\$944,090
TOTAL ASSETS	\$3,698,820	\$3,769,254	\$3,766,732
CURRENT LIABILITIES			
Accounts Payable-Trade	\$21,740	\$74,761	\$17,716
Accrued Salaries	\$135,357	\$123,475	\$129,782
Accrued Payroll Taxes	\$13,452	\$10,752	\$11,961
Notes Payable-Current	\$0	\$9,500	\$0
Total Current Liab.	\$170,550	\$218,488	\$159,459
LONG TERM LIABILITIES			
Mortgage Payable	\$464,578	\$468,042	\$505,920
Total Long Term Liab.	\$464,578	\$468,042	\$505,920
NET ASSETS			
Unrestricted	\$3,063,692	\$3,082,724	\$3,101,353
Total Net Assets	\$3,063,692	\$3,082,724	\$3,101,353
TOTAL LIABILITY & NET ASSETS	\$3,698,820	\$3,769,254	\$3,766,732



	STATEMENT OF ACTIVITIES FOR NINE MONTHS ENDING:			Notes	SEPTEMBER 30, 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	\$4,370	\$150	2813%	A	\$16,062	\$9,650	66%	\$10,522
United Way	\$0	\$0	0%		\$6,000	\$7,500	-20%	\$0
Golf Tournament	\$0	\$1,149	-100%		\$42,500	\$48,000	-11%	\$46,784
Grants-Special Projects	\$3,100	\$3,000	3%		\$14,600	\$79,000	-82%	\$70,711
Special Events	\$80	\$1,351	-94%		\$8,880	\$12,125	-27%	\$14,715
TOTAL DEVELOPMENT INCOME	\$7,550	\$5,650	34%		\$88,042	\$156,275	-44%	\$142,732
Development/Public Relations Expenses	\$4,799	\$745	544%	B	\$31,328	\$24,152	30%	\$26,231
NET DEVELOPMENT	\$2,750	\$4,905	-44%		\$56,713	\$132,123	-57%	\$116,501
SALES								
Workshop Sales	\$109,714	\$104,210	5%		\$899,926	\$989,996	-9%	\$932,352
Cost of Materials	\$5,142	\$5,055	2%		\$38,948	\$48,019	-19%	\$45,889
SALES LESS MATERIALS	\$104,573	\$99,155	5%		\$860,978	\$941,977	-9%	\$886,463
AGENCY REVENUE								
Case Service	\$3,810	\$4,167	-9%		\$33,874	\$37,503	-10%	\$49,860
DEED CBE	\$2,122	\$3,920	-46%		\$25,771	\$34,743	-26%	\$34,205
DEED SE/CE	\$25,591	\$27,395	-7%		\$288,104	\$242,817	19%	\$274,078
DEED NEXT STEP/IPS GRANT	\$6,849	\$6,931	-1%		\$61,359	\$61,434	0%	\$59,470
Winona County Support	\$27,147	\$25,677	6%		\$248,990	\$227,592	9%	\$242,708
Other County Support	\$8,378	\$3,304	154%		\$59,749	\$29,285	104%	\$31,116
Transportation	\$11,984	\$9,524	26%		\$99,947	\$90,575	10%	\$90,073
Other Revenue	\$813	\$833	-2%		\$53,919	\$7,497	619%	\$21,091
D T & H, Career Options	\$51,020	\$56,984	-10%		\$463,013	\$541,939	-15%	\$470,064
TOTAL AGENCY REVENUE	\$137,713	\$138,735	-1%		\$1,334,727	\$1,273,385	5%	\$1,272,665
TOTAL REVENUE	\$245,036	\$242,795	1%		\$2,252,419	\$2,347,485	-4%	\$2,275,629
LESS: OPERATING EXPENSES	\$264,068	\$252,193	5%		\$2,247,935	\$2,320,873	-3%	\$2,277,914
NET INCOME/LOSS	-\$19,032	-\$9,398	103%		\$4,484	\$26,612	-83%	-\$2,285
DEPRECIATION EXPENSE	\$19,894	\$19,167	4%		\$177,431	\$172,503	3%	\$174,492
NET INCOME/LOSS FROM OPERATIONS	\$862	\$9,769	-91%		\$181,915	\$199,115	-9%	\$172,207

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



**STATEMENT OF EXPENSE ACTIVITIES
FOR NINE MONTHS ENDING:**

SEPTEMBER 30, 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	\$54,243	\$50,975	6%		\$455,873	\$498,786	-9%	\$459,914
Staff Salaries	\$115,580	\$107,742	7%		\$974,052	\$970,986	0%	\$973,994
Workers' Compensation Expense	\$4,091	\$5,952	-31%		\$40,526	\$55,116	-26%	\$51,370
Employer Payroll Taxes	\$12,656	\$11,602	9%		\$106,094	\$107,441	-1%	\$104,761
Employer U/C Expense	\$485	\$500	-3%		\$4,316	\$4,500	-4%	\$4,364
Health/Life/LTDI Expense	\$16,859	\$16,667	1%		\$118,332	\$150,003	-21%	\$148,456
Retirement Plan, 401K - Employer Contribution & Fees	\$1,814	\$1,653	10%		\$12,216	\$15,307	-20%	\$15,450
Vehicle Expense	\$8,265	\$6,212	33%	C	\$66,857	\$59,014	13%	\$64,233
Repair & Maintenance	\$3,581	\$7,631	-53%		\$43,004	\$45,223	-5%	\$41,069
Utilities	\$6,604	\$8,682	-24%		\$70,719	\$76,954	-8%	\$77,055
Safety Supplies	\$123	\$162	-24%		\$2,853	\$1,522	87%	\$1,515
Professional Services	\$2,672	\$3,253	-18%		\$51,853	\$52,978	-2%	\$51,871
Office Supplies	\$2,100	\$833	152%		\$7,487	\$7,917	-5%	\$7,752
Continuing Education	\$1,805	\$1,210	49%		\$15,405	\$10,870	42%	\$16,039
Staff Expense	\$5,112	\$2,924	75%	D	\$31,104	\$27,782	12%	\$27,426
Telephone	\$527	\$375	41%		\$2,699	\$3,375	-20%	\$3,138
Postage	\$0	\$150	-100%		\$1,256	\$1,850	-32%	\$1,416
Dues & Subscriptions	\$1,127	\$1,208	-7%		\$10,679	\$10,872	-2%	\$9,426
Depreciation	\$19,894	\$19,167	4%		\$177,431	\$172,503	3%	\$174,492
Interest Expense	\$2,096	\$2,010	4%		\$18,760	\$18,291	3%	\$15,387
Worker Transportation	\$3,084	\$1,750	76%		\$23,585	\$15,750	50%	\$15,666
Insurance	\$1,212	\$1,350	-10%		\$10,908	\$12,150	-10%	\$10,908
Misc. Expenses	\$138	\$185	-26%		\$1,927	\$1,683	14%	\$2,212
Bad Dept Expense	\$0	\$0	0%		\$0	\$0	0%	\$0
TOTAL OPERATING EXPENSES	\$264,068	\$252,193	5%		\$2,247,935	\$2,320,873	-3%	\$2,277,914

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

SALES BY CUSTOMER

FOR NINE MONTHS ENDING:

SEPTEMBER 30, 2019

Operation Services

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

Total

of Customers

Month	2019 YTD	2018 YTD	2017 YTD	2016 YTD	2015 YTD
\$915	\$6,640	\$6,708	\$3,538	\$1,750	\$5,391
\$0	\$0	\$4,583	\$30,334	\$7,147	\$7,878
\$0	\$0	\$0	\$0	\$18,050	\$6,951
\$6,965	\$59,503	\$73,042	\$109,766	\$99,654	\$75,866
\$911	\$8,992	\$35,972	\$26,210	\$51,989	\$51,236
\$8,010	\$46,053	\$63,894	\$69,128	\$57,301	\$79,683
\$0	\$2,063	\$1,565	\$2,278	\$1,648	\$2,122
\$0	\$504	\$6,858	\$248	\$439	\$1,427
\$2,749	\$23,285	\$21,152	\$16,392	\$16,320	\$15,468
\$0	\$701	\$3,830	\$3,128	\$6,018	\$11,365
\$19,549	\$147,740	\$217,604	\$261,022	\$260,316	\$257,386

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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	\$24,624	\$29,948
\$1,214	\$10,754	\$13,333	\$26,163	\$8,827	\$9,976
\$0	\$0	\$0	\$0	\$4,311	\$4,091
\$4,026	\$23,943	\$23,026	\$22,800	\$12,615	\$12,407
\$1,760	\$16,544	\$16,351	\$16,478	\$10,841	\$10,826
\$5,076	\$20,263	\$16,020	\$18,445	\$21,237	\$18,969
\$0	\$0	\$1,253	\$2,234	\$1,648	\$2,474
\$0	\$0	\$0	\$22,451	\$17,401	\$16,819
\$861	\$8,181	\$6,430	\$6,739	\$6,630	\$9,153
\$10,340	\$92,590	\$83,250	\$83,933	\$64,399	\$61,997
\$0	\$0	\$0	\$0	\$74,921	\$74,591
\$592	\$5,772	\$6,336	\$5,884	\$96	\$176
\$8,400	\$80,010	\$79,121	\$78,238	\$39,864	\$39,568
\$0	\$0	\$9,217	\$10,367	\$60,044	\$4,508
\$15,060	\$143,420	\$121,483	\$102,299	\$88,206	\$80,670
\$8,701	\$76,983	\$78,309	\$78,309	\$99,020	\$98,064
\$977	\$5,084	\$8,549	\$4,504	\$5,495	\$64,884
\$7,287	\$26,952	\$12,179	\$15,245	\$17,336	\$24,785
\$64,293	\$510,496	\$474,857	\$498,607	\$557,515	\$563,906

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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
\$15,330	\$139,992	\$144,121	\$152,919	\$154,566	\$143,597
\$2,366	\$22,971	\$22,585	\$18,731	\$21,415	\$0
\$1,091	\$9,020	\$9,341	\$8,632	\$8,613	\$8,456
\$5,759	\$53,290	\$49,271	\$20,912	\$2,642	\$0
\$1,324	\$16,416	\$14,573	\$16,758	\$11,480	\$9,499
\$25,871	\$241,689	\$239,891	\$217,952	\$198,716	\$161,552

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Total Sales

\$109,714 \$899,926 \$932,352 \$977,581 \$1,016,547 \$982,843



COST CENTER SUMMARY FOR ONE MONTH ENDING:


SEPTEMBER 30, 2019



	Center Based Employment	DT & H	Placement & IPS	Community Based - EE	Administration	Fixed Costs	Transportation	Community Services	Operation Services	Laundry	Total	
Total Direct Worker Wages	\$6	\$2	\$0	\$0	\$1,799		\$0	\$35,144	\$9,806	\$7,486	\$54,243	
Total Direct Payroll Costs	\$3,450	\$15,150	\$9,817	\$4,902	\$42,982		\$11,400	\$68,028	\$19,980	\$30,018	\$205,728	
Total Administration Cost					\$60,193							
Administration Distribution	\$8,530	\$17,741	\$1,345	\$4,036		\$28,541	\$0				\$60,193	
Total Indirect Cost	\$360	\$683	\$1,751	\$15		\$16,914	\$13,253	\$1,680	\$1,446	\$9,826	\$63,139	
Total Direct & Indirect Costs	\$12,341	\$33,574	\$12,914	\$8,953	\$0	\$45,456	\$24,653	\$69,708	\$21,426	\$39,843	\$268,867	
Total Income	\$9,297	\$51,020	\$34,951	\$30,041	\$4,870	\$0	\$11,984	\$63,697	\$22,006	\$21,969	\$249,835	
Net Income or (Loss)	-\$3,044	\$17,446	\$22,037	\$21,087	\$4,870	-\$45,456	-\$12,668	-\$6,011	\$580	-\$17,874	-\$23,305	
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			\$21,087			\$21,087	
					Distribution of Center Based Emp.						-\$3,044	
	Welfare to Work				\$0	Income or (Loss)			\$15,076	-\$2,464	-\$17,874	-\$5,262
						DT & H Distribution			\$3,844	\$4,795	\$8,807	\$17,446
	Placement & Next Step				\$22,037	Distribution Program Profit/Loss			-\$13,977	-\$8,972	-\$8,268	-\$31,217
	Administration				\$4,870	Net Income or (Loss)			\$4,944	-\$6,641	-\$17,335	-\$19,033
	Fixed Costs				-\$45,456							
	Transportation				-\$12,668							
						Direct Payroll Overhead			93.57%	103.77%	300.97%	
						Indirect Overhead			4.78%	14.75%	131.25%	
Program Profit/(Loss)				-\$31,217	Total Overhead			98.35%	118.51%	432.21%		
					Agency Return on Worker Direct Labor			20.23%	-122.54%	-110.44%		

COST CENTER SUMMARY FOR NINE MONTHS ENDING:

SEPTEMBER 30, 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	\$172	\$60	\$1,154	\$0	\$20,014		\$0	\$275,503	\$82,864	\$76,105	\$455,872
Total Direct Payroll Costs	\$30,605	\$164,096	\$84,033	\$45,280	\$388,079		\$106,581	\$512,578	\$158,797	\$221,362	\$1,711,410
Total Administration Cost					\$544,131						
Administration Distribution	\$73,522	\$168,584	\$12,748	\$38,099		\$251,178	\$0				\$544,131
Total Indirect Cost	\$2,359	\$3,076	\$15,347	\$142		\$150,754	\$114,095	\$12,653	\$8,963	\$104,399	\$567,841
Total Direct & Indirect Costs	\$106,486	\$335,756	\$112,128	\$83,521	\$0	\$401,932	\$220,677	\$525,232	\$167,760	\$325,761	\$2,279,251
Total Income	\$102,209	\$467,014	\$360,043	\$268,171	\$122,286	\$0	\$99,936	\$506,879	\$147,630	\$209,566	\$2,283,735
Net Income or (Loss)	-\$4,277	\$131,258	\$247,915	\$184,651	\$122,286	-\$401,932	-\$120,741	-\$18,353	-\$20,130	-\$116,195	-\$154,677
Placement & IPS net income will be used to cover the indirect cost centers. Indirect cost centers consist of: Administration, Fixed Costs and Transportation.	DT & H				Distribution Community Based - EE			\$184,651			\$184,651
	Welfare to Work				Distribution of Center Based Emp.				-\$4,277		-\$4,277
					\$0	Income or (Loss)			\$166,298	-\$24,406	-\$116,195
						DT & H Distribution/ production hours			\$25,764	\$37,577	\$67,917
	Placement & Next Step				\$247,915	Distribution Program Profit/Loss			-\$64,638	-\$41,750	-\$46,082
	Administration				\$122,286	Net Income or (Loss)			\$127,423	-\$28,579	-\$94,360
	Fixed Costs				-\$401,932						
	Transportation				-\$120,741						
						Direct Payroll Overhead			86.05%	91.64%	190.86%
						Indirect Overhead			4.59%	10.82%	137.18%
Net Income or (Loss) Program				-\$152,471	Total Overhead			90.64%	102.45%	328.04%	
					Agency Return on Worker Direct Labor			43.56%	-55.54%	-60.55%	



Notes to Financial Statement

Accounts Receivable - Sales				
	9/30/2019	8/31/2019	7/31/2019	
Balance At:	\$155,279	\$134,256	\$114,767	
Current:	\$110,533	\$131,102	\$94,199	
30-60 Days	\$44,465	\$2,766	\$20,543	
Over 60 Days	\$270	\$388	\$25	
Over 90 Days	\$11	\$0	\$0	
Sub Total over 30 Days	\$44,746	\$3,154	\$20,568	

Accounts Receivable - Agency Revenue				
	9/30/2019	8/31/2019	7/31/2019	
Balance At:	\$190,845	\$192,083	\$137,853	
Current:	\$190,463	\$149,995	\$133,704	
30-60 Days	\$0	\$41,956	\$4,149	
Over 60 Days	\$250	\$132	\$0	
Over 90 Days	\$132	\$0	\$0	
Sub Total over 30 Days	\$382	\$42,088	\$4,149	

Accounts Payable				
	9/30/2019	8/31/2019	7/31/2019	
Balance At:	\$21,740	\$74,761	\$26,991	
Current:	\$21,740	\$74,761	\$26,991	
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: 10/17/2019	\$0	\$0

Notes to Financial Statement



Notes:

A General Contributions

Received **\$4,370** in contributions. Thank you to: Deborah & Gene Pelowski, Mike Leaf Memorial, Bob Brink, Inc. & PelaezCreative.com

B Development/Public Relations Expense

Over budget \$4,054 - 745% for the month. Winona Challenge \$706, Annual report \$525, Rivervalley News Group \$428 and PelaezCreative.com advertising \$2,540.

C Vehicle Expense

Over budget \$2,053 - 33% for the month. 2016 Bus, Transmissions flush & Lift fan motor \$847, Bob Brink, Inc. contribution \$800, 2001 GMC \$566 Speed sensor & Brake Line.

B Staff Expense

Over budget \$2,188 - 75% for the month. Job vacancy ads \$1,153, Plants for direct staff \$676, Flu shots \$230.