

One Vision
Consolidated Statements of Financial Position
As of Sunday, September 30, 2018

	CURRENT YEAR	PRIOR YEAR
CURRENT ASSETS		
Petty Cash	\$4,935	\$5,029
Checking Accounts	828,774	1,467,452
Investments	7,909,849	8,596,721
Accounts Receivable	2,465,844	2,415,321
Insurance Recovery Receivable	973,077	875,355
Prepaid Expenses	137,665	77,426
Pledges Receivable	323,870	244,332
Inventory	13,859	16,097
Total Current Assets	\$12,657,873	\$13,697,733
FIXED ASSETS		
Land & Land Improvements	\$2,218,615	\$2,178,117
Buildings	17,666,374	18,051,033
Furnishings & Equipment	4,305,275	4,254,968
Construction in Process	1,986,703	323,849
Total Fixed Assets	\$26,176,967	\$24,807,967
Accumulated Depreciation	16,449,345	15,997,257
Net Fixed Assets	\$9,727,622	\$8,810,710
INTANGIBLE ASSETS		
OTHER ASSETS		
Restricted Deposits	\$225,163	\$221,311
Assets Held for Sale	732,093	0
Board Designated Endowment	8,595,928	8,595,928
Permanently Restricted Endowment	941,721	941,721
Beneficial Interest in Perpetual Trust	911,060	892,510
Land Held for Investment	2,595,250	2,565,500
Investment in OVR	87,461	87,461
Other Investments	239,855	188,951
Total Other Assets	\$14,328,531	\$13,493,382
TOTAL ASSETS	\$36,714,026	\$36,001,825

CURRENT LIABILITIES

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	CURRENT YEAR	PRIOR YEAR
Accounts Payable	\$1,106,327	\$725,205
Property Taxes Payable	6,632	6,458
Interest Payable	169	245
Other Current Liabilities	-378	-188
Deferred Compensation Other	0	21,596
Accrued Salaries	358,688	312,054
Accrued Vacations	673,390	743,067
Accrued Pension Contribution	3	22,268
Accrued Self-Funded Dental Insurance	3,883	9,305
Accrued Self-Funded Health Insurance	404,000	240,000
Work Comp/Prof Liability Claims	973,077	875,355
Payroll Taxes	49,490	262,648
Payroll Deductions	13,626	32,317
Tenant Deposits	22,314	22,578
Total Current Liabilities	\$3,611,221	\$3,272,908
LONG-TERM LIABILITIES		
Deferred Compensation 457b	\$241,765	\$189,872
Mortgage - Eagle Grove Group Home HUD project	60,866	79,069
Note Payable - Mason City - 1208 North Monroe	92,889	97,956
Gift Annuity Obligations	3,541	4,221
Total Long-Term Liabilities	\$399,061	\$371,118
Total Liabilities	\$4,010,282	\$3,644,026
EQUITY		
Equity	\$32,270,338	\$32,499,198
Equity in OVR	87,461	87,461
Net Profit/(Loss)	345,945	-228,860
Total Equity	\$32,703,744	\$32,357,799
TOTAL LIABILITIES & EQUITY	\$36,714,026	\$36,001,825

One Vision
Consolidated Statements of Activities
OV:SUMMARY
For the Twelve Months Ending Sunday, September 30, 2018

CURRENT MONTH				YEAR TO DATE				
Actual	Budget	Budget Variance	Prior Year Actual		Actual	Budget	Budget Variance	Prior Year Actual
REVENUE								
\$5,416	\$16,417	(\$11,001)	\$16,259	Resident Maintenance	\$139,867	\$197,004	(\$57,137)	\$214,539
1,781,260	1,801,798	-20,538	1,647,236	Client Services	21,443,526	21,621,192	-177,666	20,691,193
23,786	26,283	-2,497	25,277	Rent	298,228	315,400	-17,172	304,313
181,718	80,834	100,884	45,780	Contributions	1,148,603	970,008	178,595	895,568
51,535	33,732	17,803	25,070	Vocational Contracts	328,655	406,278	-77,623	387,015
6,941	9,333	-2,392	12,205	IVRS Assessment	151,825	111,996	39,829	105,003
588	2,383	-1,795	2,937	Work Activity	18,674	28,596	-9,922	47,034
28,443	47,133	-18,690	59,311	Contract Labor	481,213	565,595	-84,382	302,932
145,694	143,741	1,953	145,388	Store & Event Sales	1,488,946	1,634,892	-145,946	1,399,063
19,187	75,000	-55,813	40,263	Restaurant Sales	376,193	900,000	-523,807	192,314
49,458	41,368	8,090	53,623	Investment Income	566,729	496,433	70,296	539,597
13,268	0	13,268	263,524	Market Value Adjustment	912,855	0	912,855	1,650,067
54,538	26,088	28,450	43,980	NIACOG Transit	408,524	313,052	95,472	328,542
26,265	2,833	23,432	3,478	Government Grant	115,207	33,996	81,211	44,370
451	392	59	181	Pool Income	5,670	4,704	966	5,656
1,878	313	1,565	3,902	Miscellaneous	33,257	3,756	29,501	22,256
0	0	0	0	IA Guardianship Consulting	5,500	5,000	500	5,500
819	916	-97	766	Town Square Apartments	11,856	10,992	864	10,863
-90,627	0	-90,627	-329,724	Realized Gain/Loss	-85,019	0	-85,019	-331,812
<u>\$2,300,618</u>	<u>\$2,308,564</u>	<u>(\$7,946)</u>	<u>\$2,059,456</u>	Total Revenue	<u>\$27,850,309</u>	<u>\$27,618,894</u>	<u>\$231,415</u>	<u>\$26,814,013</u>

EXPENSES								
\$1,246,040	\$1,388,444	(\$142,404)	\$1,821,496	Salaries And Annuities	\$15,607,771	\$16,661,325	(\$1,053,554)	\$16,814,684
99,552	71,653	27,899	0	Salaries And Annuities-OT	1,115,928	859,838	256,090	0
97,526	102,910	-5,384	173,141	FICA	1,205,591	1,234,921	-29,330	1,223,740
38,518	5,281	33,237	10,531	State Unemployment	83,328	63,368	19,960	63,541
-43,942	46,250	-90,192	43,657	Workers' Compensation	494,171	555,002	-60,831	458,132
371,520	233,333	138,187	319,822	Health Benefits	2,876,745	2,799,998	76,747	2,951,209
20,460	5,413	15,047	6,102	Other Benefits	126,326	64,954	61,372	70,439
24,147	28,917	-4,770	48,758	Pension Plan	324,709	347,004	-22,295	347,203
2,769	1,325	1,444	1,415	Life Insurance	16,924	15,899	1,025	16,103
11,778	725	11,053	25,936	Deferred Compensation	53,542	8,700	44,842	33,441
<u>\$1,868,368</u>	<u>\$1,884,251</u>	<u>(\$15,883)</u>	<u>\$2,450,858</u>	Total Salaries & Benefits	<u>\$21,905,035</u>	<u>\$22,611,009</u>	<u>(\$705,974)</u>	<u>\$21,978,492</u>
\$10,552	\$27,406	(\$16,854)	\$4,889	Cost of Goods Sold	\$186,020	\$328,872	(\$142,852)	\$97,504

CURRENT MONTH				YEAR TO DATE				
Actual	Budget	Budget Variance	Prior Year Actual		Actual	Budget	Budget Variance	Prior Year Actual
14,529	21,400	-6,871	20,411	Resident Payroll	198,898	257,841	-58,943	301,112
1,122	1,642	-520	2,238	Resident Payroll Taxes	16,786	19,746	-2,960	23,187
81,285	34,650	46,635	45,095	Supplies	712,568	497,492	215,076	570,393
81	60	21	20	Activities Recreation	1,436	700	736	856
3,614	2,167	1,447	3,354	Vocational Supplies	30,822	26,434	4,388	40,919
40,797	27,380	13,417	42,483	Transportation Costs	394,396	337,406	56,990	368,256
2,281	4,345	-2,064	7,572	Conferences And Conventions	130,112	85,778	44,334	64,078
82,360	77,559	4,801	98,676	Depreciation	964,273	930,702	33,571	1,048,942
29,109	24,635	4,474	31,247	Food	311,994	311,038	956	322,547
30,325	24,160	6,165	29,544	Utilities	346,984	293,431	53,553	309,597
13,073	10,234	2,839	11,673	Telephone	141,061	124,270	16,791	107,078
13,863	11,122	2,741	17,514	Insurance	149,703	145,187	4,516	148,953
29,216	15,480	13,736	11,202	Repairs And Maintenance	313,935	242,000	71,935	274,337
5,303	3,109	2,194	3,673	Trash	47,823	35,846	11,977	36,312
677	715	-38	463	Property Taxes	13,722	11,424	2,298	8,633
12,458	4,103	8,355	8,150	Lease And Equipment Rent	101,452	71,108	30,344	82,380
-19,724	8,450	-28,174	84,757	Consultants And Counseling	307,643	150,876	156,767	307,044
4,698	4,167	531	-4,141	Consultants Campus Planning	122,048	50,000	72,048	75,005
23,670	42,400	-18,730	51,049	Contract Labor	425,884	508,799	-82,915	245,993
12,765	0	12,765	11,894	Accountants Fees	57,631	37,671	19,960	49,198
555	0	555	0	Attorney/Legal Fees	22,837	0	22,837	0
0	0	0	0	Investment Fees	96,338	82,673	13,665	81,854
1,083	1,500	-417	1,614	Postage	21,691	20,740	951	21,898
2,113	1,786	327	2,478	Organization Dues	25,682	23,940	1,742	25,092
595	1,890	-1,295	2,931	Subscriptions And Publ.	15,812	22,762	-6,950	25,254
15,544	11,833	3,711	13,942	Software license, maintenance	188,580	163,585	24,995	90,487
591	75	516	1,087	Licenses, Inspections	24,734	18,622	6,112	24,473
2,820	2,000	820	7,220	Outside Printing	28,661	25,867	2,794	43,452
40	40	0	116	Incentive Program	882	636	246	2,714
2,238	780	1,458	-108	Funding Expense	16,712	9,362	7,350	10,727
286	60	226	560	Board And Committee Costs	1,471	720	751	945
1,950	800	1,150	777	Drug Testing	13,480	13,170	310	13,960
500	525	-25	500	Criminal Background Checks	6,500	6,350	150	5,500
0	420	-420	3,600	PreEmployment Physical	9,600	5,040	4,560	37,650
9,903	1,727	8,176	-3,525	Miscellaneous Expense	91,830	66,782	25,048	146,437
3,363	2,322	1,041	4,820	Advertising	56,605	45,749	10,856	48,166
134	270	-136	216	Interest Expense	2,722	3,526	-804	3,448
0	19,597	-19,597	0	Allocations	0	235,170	-235,170	0
<u>\$433,769</u>	<u>\$390,809</u>	<u>\$42,960</u>	<u>\$517,991</u>	Total Other Expenses	<u>\$5,599,328</u>	<u>\$5,211,315</u>	<u>\$388,013</u>	<u>\$5,064,381</u>
<u>\$2,302,137</u>	<u>\$2,275,060</u>	<u>\$27,077</u>	<u>\$2,968,849</u>	Total Expenses	<u>\$27,504,363</u>	<u>\$27,822,324</u>	<u>(\$317,961)</u>	<u>\$27,042,873</u>
<u>(\$1,519)</u>	<u>\$33,504</u>	<u>(\$35,023)</u>	<u>(\$909,393)</u>	NET REVENUE OVER EXPENSE	<u>\$345,946</u>	<u>(\$203,430)</u>	<u>\$549,376</u>	<u>(\$228,860)</u>