

One Vision  
Consolidated Statements of Financial Position  
As of Saturday, September 30, 2017

	CURRENT YEAR	PRIOR YEAR
<b>CURRENT ASSETS</b>		
Petty Cash	\$5,029	\$4,032
Checking Accounts	1,468,705	259,471
Investments	8,596,721	6,080,941
Accounts Receivable	2,415,321	2,896,605
Insurance Recovery Receivable	875,355	561,440
Prepaid Expenses	77,426	67,181
Pledges Receivable	244,332	2,370,516
Inventory	16,097	0
Total Current Assets	13,698,986	12,240,186
 <b>FIXED ASSETS</b>		
Land & Land Improvements	2,178,117	2,199,066
Buildings	18,051,033	19,963,593
Furnishings & Equipment	4,254,968	4,072,642
Construction in Process	323,849	0
Total Fixed Assets	24,807,967	26,235,301
Accumulated Depreciation	15,997,257	16,527,482
Net Fixed Assets	8,810,710	9,707,819
 <b>OTHER ASSETS</b>		
Restricted Deposits	221,311	134,526
Board Designated Endowment	8,595,928	8,595,928
Permanently Restricted Endowment	941,721	941,296
Beneficial Interest in Perpetual Trust	892,510	846,303
Land Held in Temporary Trust	648,000	648,000
Land Held for Investment	1,917,500	1,917,500
Other Investments	188,951	156,377
Total Other Assets	13,405,921	13,239,930
 <b>TOTAL ASSETS</b>	 35,915,617	 35,187,935

One Vision  
Consolidated Statements of Financial Position  
As of Saturday, September 30, 2017

	CURRENT YEAR	PRIOR YEAR
<b>CURRENT LIABILITIES</b>		
Accounts Payable	725,205	333,837
Property Taxes Payable	6,458	7,475
Interest Payable	245	299
Other Current Liabilities	-188	13,413
Deferred Compensation Other	21,596	42,562
Accrued Salaries	312,054	270,458
Accrued Vacations	743,067	743,968
Accrued Pension Contribution	22,230	0
Accrued Self-Funded Dental Insurance	9,305	15,000
Accrued Self-Funded Health Insurance	240,000	227,046
Work Comp/Prof Liability Claims	875,355	561,440
Payroll Taxes	262,405	64,899
Payroll Deductions	32,279	13,847
Tenant Deposits	22,578	23,141
Total Current Liabilities	3,272,589	2,317,385
<b>LONG-TERM LIABILITIES</b>		
Deferred Compensation 457b	189,872	157,441
Mortgage - Eagle Grove Group Home HUD project	79,069	96,567
Note Payable - Webster City Harding Ct 4 Plex	0	9,421
Note Payable - Mason City - 1208 North Monroe	97,956	103,022
Gift Annuity Obligations	4,221	4,901
Total Long-Term Liabilities	371,118	371,352
Total Liabilities	3,643,707	2,688,737
<b>VILLAGE EQUITY</b>		
Equity	32,499,198	30,743,505
Net Profit/(Loss)	-227,288	1,755,693
Total Village Equity	32,271,910	32,499,198
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>35,915,617</b>	<b>35,187,935</b>

One Vision									
Consolidated Statements of Activities									
OV:SUMMARY									
For the Twelve Months Ending Saturday, September 30, 2017									
CURRENT			MONTH		YEAR TO			DATE	
		Budget	Prior Year				Budget	Prior Year	
Actual	Budget	Variance	Actual		Actual	Budget	Variance	Actual	
					REVENUE				
\$16,259	\$18,592	(\$2,333)	\$23,999		Resident Maintenance	\$214,539	\$223,100	(\$8,561)	\$391,268
1,647,236	1,834,380	-187,144	1,694,419		Client Services	20,691,193	22,012,566	-1,321,373	21,447,385
25,277	27,042	-1,765	26,581		Rent	304,313	324,500	-20,187	316,880
45,780	65,417	-19,637	2,077,489		Contributions	895,568	785,000	110,568	2,670,348
25,070	39,908	-14,838	29,926		Vocational Contracts	387,015	478,895	-91,880	457,655
12,205	0	12,205	9,626		IVRS Assessment	105,003	0	105,003	40,071
2,937	8,000	-5,063	4,572		Work Activity	47,034	96,000	-48,966	161,332
59,311	4,000	55,311	7,946		Contract Labor	302,932	48,000	254,932	63,012
145,388	107,125	38,263	117,473		Store & Event Sales	1,399,063	1,285,500	113,563	1,172,852
40,263	0	40,263	0		Restaurant Sales	192,314	0	192,314	0
53,623	41,575	12,048	24,015		Investment Income	539,597	498,900	40,697	426,547
263,524	0	263,524	760,895		Market Value Adjustment	1,650,067	0	1,650,067	760,895
43,980	26,750	17,230	28,335		NIACOG Transit	328,542	321,000	7,542	329,257
3,478	2,292	1,186	3,170		Government Grant	44,370	27,500	16,870	25,548
181	341	-160	165		Pool Income	5,656	4,086	1,570	5,896
3,902	250	3,652	6,745		Miscellaneous	22,256	3,000	19,256	43,834
0	458	-458	0		IA Guardianship Consulting	5,500	5,500	0	5,500
766	808	-42	0		Town Square Apartments	10,863	9,700	1,163	22,179
-329,724	0	-329,724	-312,500		Realized Gain/Loss	-331,812	0	-331,812	-235,630
2,059,456	2,176,938	-117,482	4,502,856		Total Revenue	26,814,013	26,123,247	690,766	28,104,829
					EXPENSES				
1,820,071	1,418,329	401,742	1,336,041		Salaries And Annuities	16,813,259	17,019,948	-206,689	17,002,740
173,032	102,809	70,223	97,104		FICA	1,223,631	1,233,705	-10,074	1,232,307
10,531	5,000	5,531	29,681		State Unemployment	63,541	60,003	3,538	73,159
43,657	38,708	4,949	37,272		Workers' Compensation	458,132	464,498	-6,366	427,768
319,822	230,500	89,322	-52,271		Health Benefits	2,951,209	2,766,003	185,206	2,607,897
6,102	10,833	-4,731	2,216		Other Benefits	70,439	130,002	-59,563	57,067
48,720	30,983	17,737	38,976		Pension Plan	347,165	371,799	-24,634	362,693
1,415	1,333	82	1,332		Life Insurance	16,103	15,999	104	15,807
25,936	1,000	24,936	16,114		Deferred Compensation	33,441	12,000	21,441	24,768
2,449,286	1,839,495	609,791	1,506,465		Total Salaries & Benefits	21,976,920	22,073,957	-97,037	21,804,206
4,889	0	4,889	0		Cost of Goods Sold	97,504	0	97,504	0
20,411	35,582	-15,171	30,505		Resident Payroll	301,112	426,990	-125,878	403,062
2,238	2,722	-484	3,246		Resident Payroll Taxes	23,187	32,664	-9,477	32,330
45,095	49,829	-4,734	46,182		Supplies	570,393	597,944	-27,551	554,438

CURRENT			MONTH		YEAR TO			DATE
		Budget	Prior Year				Budget	Prior Year
Actual	Budget	Variance	Actual		Actual	Budget	Variance	Actual
20	121	-101	35	Activities Recreation	856	1,450	-594	1,016
3,354	5,941	-2,587	7,233	Vocational Supplies	40,919	71,290	-30,371	109,084
42,483	29,938	12,545	39,479	Transportation Costs	368,256	359,250	9,006	385,361
7,572	4,619	2,953	4,700	Conferences And Conventions	64,078	55,429	8,649	61,843
98,676	84,406	14,270	97,751	Depreciation	1,048,942	1,012,876	36,066	1,064,060
31,247	25,457	5,790	38,855	Food	322,547	305,480	17,067	373,612
29,544	26,253	3,291	29,537	Utilities	309,597	315,030	-5,433	305,552
11,673	10,771	902	8,472	Telephone	107,078	129,250	-22,172	123,937
17,514	12,935	4,579	11,016	Insurance	148,953	155,220	-6,267	158,399
11,202	20,779	-9,577	14,432	Repairs And Maintenance	274,337	249,350	24,987	255,291
3,673	2,522	1,151	3,034	Trash	36,312	30,270	6,042	32,712
463	567	-104	84	Property Taxes	8,633	6,800	1,833	9,173
8,150	6,390	1,760	6,805	Lease And Equipment Rent	82,380	76,680	5,700	71,604
84,757	12,617	72,140	25,939	Consultants And Counseling	307,044	151,400	155,644	150,632
-4,141	1,667	-5,808	3,250	Consultants Campus Planning	75,005	20,000	55,005	39,621
51,049	0	51,049	0	Contract Labor	245,993	0	245,993	0
11,894	4,083	7,811	0	Accountants Fees	49,198	49,000	198	20,620
0	0	0	9,705	Investment Fees	81,854	0	81,854	66,599
1,614	2,481	-867	1,350	Postage	21,898	29,770	-7,872	30,381
2,478	1,767	711	2,554	Organization Dues	25,092	21,200	3,892	24,225
2,931	1,592	1,339	2,169	Subscriptions And Publ.	25,254	19,100	6,154	22,902
13,942	4,233	9,709	2,657	Software license, maintenance	90,487	50,800	39,687	47,986
1,087	1,789	-702	740	Licenses, Inspections	24,473	21,470	3,003	17,404
7,220	2,667	4,553	2,439	Outside Printing	43,452	32,000	11,452	33,790
116	854	-738	876	Incentive Program	2,714	10,250	-7,536	9,460
-108	542	-650	765	Funding Expense	10,727	6,500	4,227	8,627
560	46	514	107	Board And Committee Costs	945	550	395	678
777	917	-140	1,734	Drug Testing	13,960	11,000	2,960	11,002
500	442	58	1,000	Criminal Background Checks	5,500	5,300	200	5,916
3,600	458	3,142	5,550	PreEmployment Physical	37,650	5,500	32,150	12,150
0	125	-125	0	Annual Meeting Expenses	0	1,500	-1,500	1,255
-3,525	4,098	-7,623	9,550	Miscellaneous Expense	146,437	49,180	97,257	69,778
4,820	1,858	2,962	2,134	Advertising	48,166	22,300	25,866	26,236
216	292	-76	301	Interest Expense	3,448	3,500	-52	4,163
0	0	0	0	Allocations	0	-3	3	29
517,991	361,360	156,631	414,186	Total Other Expenses	5,064,381	4,336,290	728,091	4,544,928
2,967,277	2,200,855	766,422	1,920,651	Total Expenses	27,041,301	26,410,247	631,054	26,349,134
-907,821	-23,917	-883,904	2,582,205	NET REVENUE OVER EXPENSE	-227,288	-287,000	59,712	1,755,695