

Disability Rights Iowa

Financial Statement Notes

October 2021 – December 2021

General Overview

- Salaries & Wages have a favorable variance of \$17,680. This is due to two new positions being budgeted in FY22, a Systems Change Attorney and a Voting/Intake Specialist. These positions were budgeted to begin in Q2 and Q3 of FY22, respectively. The budget spreads their wages out over a full 12 months leading to this positive variance in Q1.
- Health Insurance shows a positive variance of \$4,859. The budget assumed a 20% increase in health insurance premiums. Keeping the old insurance plan would have resulted in a 35% cost increase so DRI worked with its broker to find an alternative option. DRI found an option that gave employees two plans to choose from, one of which is substantially similar to DRI's old plan. This new approach resulted in a roughly 5% increase in premiums. A favorable variance to budget will continue in FY22.
- Travel Related Line-Items (Monitoring/Investigation, Client Work Expense, Staff Development): These line items show a favorable variance due to less activity in the winter months combined with the onset of the Omicron variant of COVID-19.

Balance Sheet (p. 3)

1. **Checking - Regular** - \$13,472 increase – This is due to the University of Iowa not reimbursing DRI timely at the end of 2020 for Oct – Dec 2020 PAAT expenses. DRI was essentially floating money waiting on the University of Iowa for reimbursement. The reimbursement came through in January 2021.

Income Statement

- **PADD (p. 5)** – There have been more staff hours during Q1 than budgeted leading to a small unfavorable variance in the Salaries & Wages line item. These variations are normal based on the cases that come into DRI and the projects undertaken.
- **PAIMI (p. 6)** – DRI has drawn down fewer PAIMI funds than anticipated in Q1. A Mental Health Awareness event planned for May combined with a reversion to the mean in cases should improve this trend. There is no immediate concern and DRI continues to monitor the draw activity in all grants.
- **PATBI (p. 7)** – Activity in FY22 has started much differently than FY21. An uptick in PATBI cases especially in October and November has led to being over budget. Being DRI's smallest grant, upticks in activity have more impact than they would on a larger grant. DRI had a large FY21 carryover balance of PATBI funds so this increase is welcome, however it will be monitored to ensure activity levels off.
- **PAVA (p. 8)** – Activity in PAVA has been nonexistent in Q1. The hire of a Voting/Intake Specialist in Q2 or early Q3 of FY22 is planned to push DRI's voting activity as the 2022 elections approach in November.

- **WIPA (p. 11)** – \$9,000 of WIPA’s positive variance stems from Outreach activities not occurring in Q1 of FY22. Originally, this activity had to occur prior to 12/31/21 per the terms of the grant, but this requirement has been removed. DRI’s Program Coordinator is currently planning outreach and education events. While there may be a continued positive variance in this line-item moving forward, it will decrease as the year progresses.
- **PAAT (p. 13)** – DRI continues to work with NDRN and the University of Iowa to move this grant directly into DRI’s control. All parties want this outcome, but the logistics of making it happen are cumbersome.
- **PACOV (p. 14)** – This is a temporary grant relating to COVID-19 Vaccines. DRI spend roughly \$3,000 on accessible vaccine guides that were distributed to health agencies across the state. DRI is working to plan more vaccination events in the state over the coming months if possible. Otherwise, alternative planning to spend the remaining \$20,000 funds will occur.

Disability Rights Iowa

Balance Sheet

As of: 12/31/2021

		12/31/2021	12/31/2020	Change
Assets				
Current Assets				
	Petty Cash	100	100	0
1	Checking - Regular	24,887	11,415	13,472
	Checking - Unrestricted	5,296	2,121	3,175
	Money Market - Unrestricted	10,177	10,122	54
	Savings - Program Income	28,122	22,307	5,815
	A/R Accounts - All Grants	45,480	60,665	(15,185)
	Prepaid Insurance	27,440	25,245	2,195
	Prepaid Postage	9	62	(52)
	Prepaid Expenses	11,689	13,016	(1,327)
	Security Deposit	12,336	12,336	0
Total Current Assets		165,537	157,389	8,148
Equipment				
	Property & Equipment	10,472	10,472	0
	Accum. Deprec. - Prop. & Equip.	(10,472)	(10,472)	0
Net Equipment		0	0	0
Total Assets		\$165,537	\$157,389	\$8,148
Liabilities & Retained Earnings				
Liabilities				
	Accrued Payroll	22,146	18,260	3,886
	Accrued Payroll Tax	1,694	1,397	297
	Accrued 403(b)	919	914	5
	Tax Sheltered Annuity Withheld	4,174	4,537	(363)
	Unreimbursed Medical	2,976	1,784	1,192
	FSP-Dependent Care	2,412	1,250	1,162
	AFLAC Insurance Withheld	210	0	210
	Accrued Vacation Payable	47,387	51,949	(4,562)
Total Liabilities		81,919	80,091	1,828
Retained Earnings				
	Unexpended Fund Balance	56,501	55,357	1,144
	PADD Program Income	22,369	20,430	1,939
	PAIMI Program Income	5,754	1,537	4,217
	PABSS - Program Income	0	150	(150)
	WIPA - Program Income	0	190	(190)
	Current Year Cumulative Income/(Loss)	(1,005)	(367)	(638)
Total Retained Earnings		83,618	77,298	6,321
Total Liabilities & Retained Earnings		\$165,537	\$157,389	\$8,148

Disability Rights Iowa
Profit and Loss Statement
Total Agency
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	96,433	101,582	(5,150)
Grant Revenue - PAIMI	88,486	109,326	(20,840)
Grant Revenue - PAIR	40,379	45,477	(5,098)
Grant Revenue - PABSS	25,060	21,608	3,452
Grant Revenue - PATBI	22,740	13,187	9,553
Grant Revenue - PAVA	1,195	15,394	(14,199)
Grant Revenue - PABRP	64,368	60,568	3,800
Grant Revenue - PACOV	10,217	8,274	1,942
Grant Revenue-WIPA	61,364	74,907	(13,543)
WIPA Match Funds	0	0	0
Contract Revenue-PAAT	6,452	12,393	(5,941)
Donations	263	3,750	(3,487)
Interest Income	13	0	13
Other Income	0	0	0
Total Revenues	\$416,970	\$466,467	(\$49,497)
Expenses			
Salaries & Wages	290,490	308,170	17,680
Contract Labor	0	1,000	1,000
Payroll Tax Expense	20,925	20,874	(52)
403(b) Retirement Expense	12,612	12,387	(226)
Workers' Compensation Insurance	1,006	977	(29)
Health Insurance	14,788	19,647	4,859
Dental Insurance	954	1,142	188
Life & LTD Insurance	2,433	2,403	(30)
State Unemployment Insurance	234	210	(23)
Board Development	0	0	0
PAC Development Expense	149	0	(149)
Copier Expenses	1,895	1,935	40
Dues & Memberships	2,571	4,762	2,191
Info. Tech. - Hardware & Software	340	2,125	1,785
Info. Tech. - Professional Fees	8,057	7,069	(988)
Insurance - Liability	350	452	102
Insurance - Malpractice	7,961	7,500	(461)
Legal Advocacy Expenses	42	150	108
Litigation Expense	0	1,250	1,250
Office Supplies and Expenses	1,797	1,625	(172)
Postage and Shipping	448	680	232
Printing - Outside	3,100	750	(2,350)
Professional Services	2,172	3,852	1,680
Publications & Subscriptions	2,951	2,996	44
Reasonable Accommodation	0	175	175
Rent	30,965	31,197	232
Telephone	1,230	1,062	(167)
Monitoring/Investigation Expense	2,419	5,756	3,337
Client Work Expense	578	3,935	3,357
Staff Development - In-State	932	3,163	2,230
Staff Development - Out-of-State	655	8,674	8,019
DRI Outreach/Presentations	5,922	14,000	8,078
WIPA Match	0	0	0
Allocation of Indirect Expenses	0	(1,200)	(1,200)
Total Expenses	\$417,975	\$468,717	\$50,742
Net Income (Loss)	(\$1,005)	(\$2,250)	\$1,244

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	96,433	104,873	(8,440)
	88,486	110,925	(22,439)
	40,379	34,332	6,047
	25,060	21,069	3,991
	22,740	6,090	16,650
	1,195	17,442	(16,246)
	64,368	63,425	943
	10,217	0	10,217
	61,364	34,115	27,249
	0	2,200	(2,200)
	6,452	19,333	(12,881)
	263	1,760	(1,497)
	13	14	(2)
	0	3,037	(3,037)
	\$416,970	\$418,615	(\$1,645)
	290,490	289,092	(1,398)
	0	5,690	5,690
	20,925	21,120	194
	12,612	13,966	1,353
	1,006	938	(68)
	14,788	11,585	(3,203)
	954	954	0
	2,433	2,231	(202)
	234	27	(207)
	0	1,870	1,870
	149	0	(149)
	1,895	1,969	74
	2,571	2,315	(255)
	340	977	637
	8,057	11,994	3,937
	350	346	(3)
	7,961	7,221	(740)
	42	43	1
	0	0	0
	1,797	839	(958)
	448	363	(85)
	3,100	0	(3,100)
	2,172	2,066	(106)
	2,951	2,876	(75)
	0	175	175
	30,965	30,289	(677)
	1,230	1,024	(206)
	2,419	1,125	(1,294)
	578	391	(187)
	932	165	(767)
	655	432	(223)
	5,922	4,700	(1,222)
	0	2,200	2,200
	0	0	0
	\$417,975	\$418,982	\$1,007
	(\$1,005)	(\$367)	(\$638)

Disability Rights Iowa

Profit and Loss Statement

PADD

FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	96,433	101,582	(5,150)
Total Revenues	\$96,433	\$101,582	(\$5,150)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	96,433	104,873	(8,440)
Total Revenues	\$96,433	\$104,873	(\$8,440)

Expenses			
Salaries & Wages	61,653	59,956	(1,697)
Contract Labor	0	422	422
Payroll Tax Expense	4,475	4,072	(403)
403(b) Retirement Expense	2,739	2,504	(235)
Workers' Compensation Insurance	213	246	33
Health Insurance	2,277	3,283	1,006
Dental Insurance	178	227	49
Life & LTD Insurance	482	467	(15)
State Unemployment Insurance	27	41	14
Board Development	0	0	0
Copier Expenses	434	428	(6)
Dues & Memberships	548	1,271	723
Info. Tech. - Hardware & Software	0	470	470
Info. Tech. - Professional Fees	1,464	1,179	(285)
Insurance - Liability	72	93	21
Insurance - Malpractice	1,647	1,552	(95)
Legal Advocacy Expenses	29	52	23
Litigation Expense	0	312	312
Office Supplies and Expenses	293	331	38
Postage and Shipping	71	120	49
Printing - Outside	13	141	128
Professional Services	478	720	242
Publications & Subscriptions	1,123	1,107	(17)
Reasonable Accommodation	0	61	61
Rent	7,086	6,892	(194)
Telephone	244	200	(44)
Monitoring/Investigation Expense	1	647	646
Client Work Expense	242	700	459
Staff Development - In-State	0	599	599
Staff Development - Out-of-State	292	1,279	987
DRI Outreach/Presentations	309	1,751	1,442
Allocation of Indirect Expenses	10,042	10,460	418
Total Expenses	\$96,433	\$101,582	\$5,150

61,653	62,346	693
0	2,377	2,377
4,475	4,571	96
2,739	3,018	278
213	237	23
2,277	2,555	278
178	239	61
482	533	51
27	6	(21)
0	217	217
434	542	108
548	661	114
0	73	73
1,464	2,778	1,314
72	87	15
1,647	1,812	165
29	0	(29)
0	0	0
293	195	(98)
71	60	(11)
13	0	(13)
478	530	52
1,123	1,147	24
0	79	79
7,086	8,086	1,000
244	245	1
1	0	(1)
242	193	(48)
0	79	79
292	164	(128)
309	0	(309)
10,042	12,041	1,999
\$96,433	\$104,873	\$8,440

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIMI
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIMI	88,486	109,326	(20,840)
Total Revenues	\$88,486	\$109,326	(\$20,840)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	88,486	110,925	(22,439)
	\$88,486	\$110,925	(\$22,439)

Expenses			
Salaries & Wages	55,945	64,536	8,591
Contract Labor	0	423	423
Payroll Tax Expense	4,154	4,375	221
403(b) Retirement Expense	2,461	2,637	176
Workers' Compensation Insurance	220	259	39
Health Insurance	2,838	4,322	1,484
Dental Insurance	171	234	63
Life & LTD Insurance	440	492	53
State Unemployment Insurance	22	42	19
Board Development	0	0	0
PAC Development Expense	149	0	(149)
Copier Expenses	394	440	46
Dues & Memberships	550	1,319	769
Info. Tech. - Hardware & Software	0	483	483
Info. Tech. - Professional Fees	1,347	1,214	(134)
Insurance - Liability	75	96	22
Insurance - Malpractice	1,696	1,598	(98)
Legal Advocacy Expenses	0	54	54
Litigation Expense	0	938	938
Office Supplies and Expenses	263	341	78
Postage and Shipping	63	124	61
Printing - Outside	13	145	132
Professional Services	458	741	283
Publications & Subscriptions	1,188	1,132	(55)
Reasonable Accommodation	0	63	63
Rent	6,438	7,096	659
Telephone	222	206	(16)
Monitoring/Investigation Expense	14	931	917
Client Work Expense	0	721	721
Staff Development - In-State	0	617	617
Staff Development - Out-of-State	290	1,315	1,025
DRI Outreach/Presentations	313	1,802	1,489
Allocation of Indirect Expenses	8,760	10,627	1,867
Total Expenses	\$88,486	\$109,326	\$20,840

55,945	66,822	10,877
0	920	920
4,154	4,962	808
2,461	3,239	777
220	217	(3)
2,838	2,763	(75)
171	211	40
440	446	6
22	5	(17)
0	182	182
149	0	(149)
394	453	59
550	601	52
0	62	62
1,347	2,324	976
75	80	6
1,696	1,678	(18)
0	0	0
0	0	0
263	162	(101)
63	50	(13)
13	0	(13)
458	455	(3)
1,188	1,041	(147)
0	74	74
6,438	6,769	331
222	205	(17)
14	0	(14)
0	115	115
0	66	66
290	154	(137)
313	3,500	3,187
8,760	13,370	4,609
\$88,486	\$110,925	\$22,439

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa

Profit and Loss Statement

PATBI

FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PATBI	22,740	13,187	9,553
Total Revenues	\$22,740	\$13,187	\$9,553

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	22,740	6,090	16,650
Total Revenues	\$22,740	\$6,090	\$16,650

Expenses			
Salaries & Wages	15,476	7,874	(7,602)
Contract Labor	0	6	6
Payroll Tax Expense	1,114	531	(583)
403(b) Retirement Expense	695	326	(370)
Workers' Compensation Insurance	25	31	5
Health Insurance	390	532	143
Dental Insurance	39	30	(9)
Life & LTD Insurance	93	61	(32)
State Unemployment Insurance	4	5	1
Board Development	0	0	0
Copier Expenses	85	55	(31)
Dues & Memberships	77	193	116
Info. Tech. - Hardware & Software	0	60	60
Info. Tech. - Professional Fees	274	151	(123)
Insurance - Liability	9	12	3
Insurance - Malpractice	211	199	(12)
Legal Advocacy Expenses	2	7	5
Office Supplies and Expenses	61	43	(18)
Postage and Shipping	15	15	0
Printing - Outside	2	18	16
Professional Services	78	92	15
Publications & Subscriptions	64	112	48
Reasonable Accommodation	0	8	8
Rent	1,397	884	(513)
Telephone	47	26	(21)
Monitoring/Investigation Expense	0	66	66
Client Work Expense	141	90	(51)
Staff Development - In-State	0	77	77
Staff Development - Out-of-State	6	126	120
DRI Outreach/Presentations	59	225	166
Allocation of Indirect Expenses	2,374	1,333	(1,041)
Total Expenses	\$22,740	\$13,187	(\$9,553)

	15,476	2,972	(12,504)
	0	106	106
	1,114	220	(894)
	695	149	(546)
	25	26	1
	390	315	(75)
	39	23	(15)
	93	48	(45)
	4	(0)	(4)
	0	19	19
	85	48	(37)
	77	73	(4)
	0	8	8
	274	254	(20)
	9	10	0
	211	203	(8)
	2	0	(2)
	61	18	(43)
	15	5	(9)
	2	0	(2)
	78	50	(27)
	64	97	33
	0	3	3
	1,397	724	(673)
	47	22	(25)
	0	0	(0)
	141	0	(141)
	0	0	0
	6	7	1
	59	0	(59)
	2,374	689	(1,686)
Total Expenses	\$22,740	\$6,090	(\$16,650)

Net Income (Loss)	\$0	\$0	\$0
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Net Income (Loss)	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAVA
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAVA	1,195	15,394	(14,199)
Total Revenues	\$1,195	\$15,394	(\$14,199)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	1,195	17,442	(16,246)
Total Revenues	\$1,195	\$17,442	(\$16,246)

Expenses			
Salaries & Wages	281	8,824	8,542
Contract Labor	0	10	10
Payroll Tax Expense	21	582	561
403(b) Retirement Expense	12	204	192
Workers' Compensation Insurance	43	20	(23)
Health Insurance	18	811	793
Dental Insurance	2	43	41
Life & LTD Insurance	5	68	62
State Unemployment Insurance	(1)	8	9
Board Development	0	0	0
Copier Expenses	5	96	91
Dues & Memberships	84	186	102
Info. Tech. - Hardware & Software	0	105	105
Info. Tech. - Professional Fees	18	272	254
Insurance - Liability	16	21	5
Insurance - Malpractice	369	347	(21)
Office Supplies and Expenses	3	74	71
Postage and Shipping	1	27	26
Printing - Outside	0	32	32
Professional Services	12	161	149
Rent	75	1,543	1,468
Telephone	3	45	42
Monitoring/Investigation Expense	0	0	0
Staff Development - In-State	0	21	21
Staff Development - Out-of-State	2	166	165
DRI Outreach/Presentations	175	0	(175)
Allocation of Indirect Expenses	51	1,728	1,677
Total Expenses	\$1,195	\$15,394	\$14,199

	281	8,294	8,013
	0	259	259
	21	613	592
	12	377	365
	43	39	(4)
	18	623	605
	2	45	44
	5	130	125
	(1)	6	7
	0	53	53
	5	121	117
	84	80	(4)
	0	20	20
	18	683	666
	16	13	(3)
	369	279	(89)
	3	98	95
	1	15	14
	0	0	0
	12	132	119
	75	1,973	1,897
	3	60	57
	0	152	152
	0	0	0
	2	18	16
	175	1,200	1,025
	51	2,158	2,107
Total Expenses	\$1,195	\$17,442	\$16,246

Net Income (Loss)	\$0	\$0	\$0
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Net Income (Loss)	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIR
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIR	40,379	45,477	(5,098)
Total Revenues	\$40,379	\$45,477	(\$5,098)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	40,379	34,332	6,047
Total Revenues	\$40,379	\$34,332	\$6,047

Expenses			
Salaries & Wages	25,597	26,795	1,198
Contract Labor	0	22	22
Payroll Tax Expense	1,874	1,793	(82)
403(b) Retirement Expense	1,173	1,054	(119)
Workers' Compensation Insurance	94	105	12
Health Insurance	1,086	1,787	701
Dental Insurance	70	96	26
Life & LTD Insurance	207	211	4
State Unemployment Insurance	10	19	8
Board Development	0	0	0
Copier Expenses	186	197	11
Dues & Memberships	242	558	316
Info. Tech. - Hardware & Software	0	216	216
Info. Tech. - Professional Fees	624	542	(82)
Insurance - Liability	33	43	10
Insurance - Malpractice	757	714	(44)
Legal Advocacy Expenses	11	24	13
Office Supplies and Expenses	119	152	34
Postage and Shipping	30	55	25
Printing - Outside	6	65	59
Professional Services	201	331	130
Publications & Subscriptions	308	402	95
Reasonable Accommodation	0	28	28
Rent	3,033	3,170	137
Telephone	104	92	(12)
Monitoring/Investigation Expense	0	236	236
Client Work Expense	195	322	127
Staff Development - In-State	0	276	276
Staff Development - Out-of-State	17	567	550
DRI Outreach/Presentations	106	805	699
Allocation of Indirect Expenses	4,296	4,802	506
Total Expenses	\$40,379	\$45,477	\$5,098

	25,597	21,317	(4,280)
	0	330	330
	1,874	1,552	(323)
	1,173	995	(178)
	94	82	(12)
	1,086	854	(232)
	70	62	(8)
	207	153	(54)
	10	1	(9)
	0	62	62
	186	155	(30)
	242	222	(20)
	0	18	18
	624	789	165
	33	31	(3)
	757	637	(121)
	11	8	(3)
	119	57	(62)
	30	17	(14)
	6	0	(6)
	201	144	(57)
	308	329	21
	0	12	12
	3,033	2,318	(715)
	104	70	(34)
	0	0	(0)
	195	0	(195)
	0	20	20
	17	16	(1)
	106	0	(106)
	4,296	4,084	(212)
Total Expenses	\$40,379	\$34,332	(\$6,047)

Net Income (Loss)	\$0	\$0	\$0
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Net Income (Loss)	\$0	\$0	\$0
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Disability Rights Iowa

Profit and Loss Statement

PABSS

FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABSS	25,060	21,608	3,452
Total Revenues	\$25,060	\$21,608	\$3,452

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	25,060	21,069	3,991
Total Revenues	\$25,060	\$21,069	\$3,991

Expenses			
Salaries & Wages	15,242	12,436	(2,807)
Contract Labor	0	11	11
Payroll Tax Expense	1,133	827	(306)
403(b) Retirement Expense	651	602	(49)
Workers' Compensation Insurance	52	34	(18)
Health Insurance	1,059	1,065	6
Dental Insurance	59	54	(5)
Life & LTD Insurance	137	101	(36)
State Unemployment Insurance	5	9	4
Board Development	0	0	0
Copier Expenses	124	95	(29)
Dues & Memberships	113	211	99
Info. Tech. - Hardware & Software	0	104	104
Info. Tech. - Professional Fees	412	283	(128)
Insurance - Liability	17	22	5
Insurance - Malpractice	393	370	(23)
Legal Advocacy Expenses	0	13	13
Office Supplies and Expenses	84	76	(8)
Postage and Shipping	21	28	8
Printing - Outside	3	34	30
Professional Services	126	172	46
Publications & Subscriptions	238	209	(29)
Reasonable Accommodation	0	15	15
Rent	2,022	1,534	(488)
Telephone	69	48	(22)
Client Work Expense	0	167	167
Staff Development - In-State	0	75	75
Staff Development - Out-of-State	11	177	166
DRI Outreach/Presentations	148	417	270
Allocation of Indirect Expenses	2,941	2,420	(521)
Total Expenses	\$25,060	\$21,608	(\$3,452)

15,242	12,577	(2,665)
0	204	204
1,133	923	(210)
651	630	(22)
52	57	5
1,059	678	(381)
59	46	(13)
137	97	(40)
5	(0)	(5)
0	40	40
124	96	(28)
113	121	9
0	12	12
412	503	91
17	22	4
393	450	57
0	35	35
84	35	(49)
21	11	(10)
3	0	(3)
126	99	(27)
238	230	(8)
0	7	7
2,022	1,430	(592)
69	45	(25)
0	0	0
0	0	0
11	10	(1)
148	0	(148)
2,941	2,712	(229)
\$25,060	\$21,069	(\$3,991)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
WIPA
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue-WIPA	61,364	74,907	(13,543)
WIPA Match Funds	0	0	0
Total Revenues	\$61,364	\$74,907	(\$13,543)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	61,364	34,115	27,249
	0	2,200	(2,200)
	\$61,364	\$36,315	\$25,049

Expenses			
	Actual	Budget	Variance
Salaries & Wages	41,050	39,112	(1,938)
Contract Labor	0	37	37
Payroll Tax Expense	3,045	2,681	(364)
403(b) Retirement Expense	1,357	1,445	88
Workers' Compensation Insurance	155	88	(67)
Health Insurance	2,150	2,484	334
Dental Insurance	115	123	8
Life & LTD Insurance	361	346	(15)
State Unemployment Insurance	102	30	(72)
Board Development	0	0	0
Copier Expenses	14	5	(9)
Dues & Memberships	513	415	(98)
Info. Tech. - Hardware & Software	340	5	(335)
Info. Tech. - Professional Fees	1,287	1,068	(219)
Insurance - Liability	57	73	17
Insurance - Malpractice	1,293	1,218	(75)
Office Supplies and Expenses	475	125	(350)
Postage and Shipping	108	74	(34)
Printing - Outside	37	111	73
Professional Services	323	617	294
Rent	229	73	(156)
Telephone	182	155	(27)
Client Work Expense	0	1,935	1,935
Staff Development - In-State	782	1,361	579
Staff Development - Out-of-State	0	3,963	3,963
DRI Outreach/Presentations	0	9,000	9,000
WIPA Match	0	0	0
Allocation of Indirect Expenses	7,386	8,363	976
Total Expenses	\$61,364	\$74,907	\$13,543

	41,050	22,397	(18,652)
	0	143	143
	3,045	1,664	(1,381)
	1,357	1,148	(209)
	155	98	(56)
	2,150	773	(1,378)
	115	53	(63)
	361	225	(136)
	102	0	(102)
	0	92	92
	14	1	(13)
	513	186	(327)
	340	100	(240)
	1,287	1,274	(13)
	57	36	(21)
	1,293	752	(541)
	475	0	(475)
	108	106	(3)
	37	0	(37)
	323	225	(98)
	229	9	(220)
	182	103	(79)
	0	83	83
	782	0	(782)
	0	26	26
	0	0	0
	0	2,200	2,200
	7,386	4,618	(2,769)
	\$61,364	\$36,315	(\$25,049)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PABRP
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABRP	64,368	60,568	3,800
Total Revenues	\$64,368	\$60,568	\$3,800

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	64,368	63,425	943
	\$64,368	\$63,425	\$943

Expenses			
Salaries & Wages	35,934	32,263	(3,671)
Contract Labor	0	32	32
Payroll Tax Expense	2,153	1,991	(162)
403(b) Retirement Expense	2,185	1,594	(591)
Workers' Compensation Insurance	149	93	(56)
Health Insurance	3,077	3,270	193
Dental Insurance	164	160	(4)
Life & LTD Insurance	380	269	(110)
State Unemployment Insurance	0	26	26
Board Development	0	0	0
Copier Expenses	350	293	(56)
Dues & Memberships	323	0	(323)
Info. Tech. - Hardware & Software	0	322	322
Info. Tech. - Professional Fees	1,571	1,229	(342)
Insurance - Liability	50	64	15
Insurance - Malpractice	1,131	1,065	(66)
Office Supplies and Expenses	236	228	(9)
Postage and Shipping	58	83	25
Printing - Outside	0	97	97
Professional Services	353	494	141
Rent	5,714	4,731	(983)
Telephone	192	137	(55)
Monitoring/Investigation Expense	2,403	3,876	1,473
Staff Development - In-State	0	64	64
Staff Development - Out-of-State	31	509	479
Allocation of Indirect Expenses	7,915	7,182	(733)
Total Expenses	\$64,368	\$60,075	(\$4,293)

	35,934	36,137	203
	0	631	631
	2,153	2,593	440
	2,185	1,809	(376)
	149	159	10
	3,077	2,231	(846)
	164	153	(11)
	380	319	(61)
	0	0	(0)
	0	130	130
	350	291	(59)
	323	326	4
	0	681	681
	1,571	1,927	355
	50	59	9
	1,131	1,229	98
	236	111	(125)
	58	36	(22)
	0	0	0
	353	300	(53)
	5,714	4,724	(989)
	192	146	(46)
	2,403	973	(1,430)
	0	0	0
	31	35	4
	7,915	8,424	509
	\$64,368	\$63,425	(\$943)

Net Income (Loss)	\$0	\$493	(\$493)
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	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAAT
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Contract Revenue-PAAT	6,452	12,393	(5,941)
Total Revenues	\$6,452	\$12,393	(\$5,941)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	6,452	19,333	(12,881)
	\$6,452	\$19,333	(\$12,881)

Expenses			
Salaries & Wages	3,820	7,855	4,035
Contract Labor	0	6	6
Payroll Tax Expense	283	533	250
403(b) Retirement Expense	244	376	133
Workers' Compensation Insurance	27	37	10
Health Insurance	244	406	161
Dental Insurance	14	24	10
Life & LTD Insurance	33	62	29
State Unemployment Insurance	0	5	5
Board Development	0	0	0
Copier Expenses	31	55	24
Dues & Memberships	54	51	(3)
Info. Tech. - Hardware & Software	0	61	61
Info. Tech. - Professional Fees	95	153	58
Insurance - Liability	9	12	3
Insurance - Malpractice	213	201	(12)
Office Supplies and Expenses	23	43	20
Postage and Shipping	6	16	10
Printing - Outside	0	18	18
Professional Services	28	93	65
Rent	507	892	385
Telephone	17	26	9
Staff Development - In-State	0	12	12
Staff Development - Out-of-State	0	96	96
DRI Outreach/Presentations	18	0	(18)
Allocation of Indirect Expenses	786	1,360	574
Total Expenses	\$6,452	\$12,393	\$5,941

	3,820	12,724	8,904
	0	68	68
	283	923	640
	244	623	380
	27	23	(5)
	244	210	(34)
	14	16	2
	33	55	22
	0	0	(0)
	0	1,073	1,073
	31	52	21
	54	42	(11)
	0	3	3
	95	267	172
	9	8	(1)
	213	171	(42)
	23	15	(7)
	6	6	0
	0	0	0
	28	47	19
	507	839	332
	17	25	8
	0	0	0
	0	2	2
	18	0	(18)
	786	2,140	1,354
	\$6,452	\$19,333	\$12,881

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PACOV
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PACOV	10,217	8,274	1,942
Total Revenues	\$10,217	\$8,274	\$1,942

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	10,217	0	10,217
Total Revenues	\$10,217	\$0	\$10,217

Expenses			
Salaries & Wages	532	5,257	4,725
Contract Labor	0	4	4
Payroll Tax Expense	37	356	320
403(b) Retirement Expense	(9)	183	191
Workers' Compensation Insurance	15	13	(2)
Health Insurance	307	330	23
Dental Insurance	17	18	0
Life & LTD Insurance	45	38	(7)
State Unemployment Insurance	5	3	(2)
Copier Expenses	41	37	(4)
Dues & Memberships	43	34	(9)
Info. Tech. - Hardware & Software	0	41	41
Info. Tech. - Professional Fees	144	102	(42)
Insurance - Liability	6	8	2
Insurance - Malpractice	143	135	(8)
Office Supplies and Expenses	31	29	(2)
Postage and Shipping	6	10	5
Printing - Outside	3,025	12	(3,013)
Professional Services	45	62	17
Rent	668	599	(69)
Telephone	23	17	(6)
Staff Development - In-State	0	8	8
Staff Development - Out-of-State	6	64	58
DRI Outreach/Presentations	4,794	0	(4,794)
Allocation of Indirect Expenses	289	912	623
Total Expenses	\$10,217	\$8,274	(\$1,942)

	532	0	(532)
	0	0	0
	37	0	(37)
	(9)	0	9
	15	0	(15)
	307	0	(307)
	17	0	(17)
	45	0	(45)
	5	0	(5)
	41	0	(41)
	43	0	(43)
	0	0	0
	144	0	(144)
	6	0	(6)
	143	0	(143)
	31	0	(31)
	6	0	(6)
	3,025	0	(3,025)
	45	0	(45)
	668	0	(668)
	23	0	(23)
	0	0	0
	6	0	(6)
	4,794	0	(4,794)
	289	0	(289)
Total Expenses	\$10,217	\$0	(\$10,217)

Net Income (Loss)	\$0	\$0	\$0
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Net Income (Loss)	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
Unrestricted
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Donations	263	3,750	(3,487)
Interest Income	13	0	13
Other Income	0	0	0
Total Revenues	\$276	\$3,750	(\$3,474)
Expenses			
Salaries & Wages	750	3,812	3,063
Contract Labor	0	3	3
Payroll Tax Expense	57	258	200
403(b) Retirement Expense	19	62	43
Workers' Compensation Insurance	12	7	(5)
Health Insurance	0	292	292
Dental Insurance	0	15	14
Life & LTD Insurance	1	27	26
State Unemployment Insurance	1	3	2
Board Development	0	0	0
Copier Expenses	1	26	25
Dues & Memberships	25	26	1
Info. Tech. - Hardware & Software	0	28	28
Info. Tech. - Professional Fees	8	78	70
Insurance - Liability	5	6	1
Insurance - Malpractice	108	102	(6)
Office Supplies and Expenses	46	21	(25)
Postage and Shipping	0	8	8
Printing - Outside	0	9	9
Professional Services	1	47	46
Rent	11	417	406
Telephone	0	13	13
Staff Development - In-State	150	6	(144)
Staff Development - Out-of-State	0	49	49
Allocation of Indirect Expenses	87	684	598
Total Expenses	\$1,282	\$6,000	\$4,718
Net Income (Loss)	(\$1,005)	(\$2,250)	\$1,244

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
263	1,760	(1,497)
13	14	(2)
0	3,037	(3,037)
\$276	\$4,811	(\$4,535)
750	4,077	3,327
0	503	503
57	124	66
19	46	27
12	1	(11)
0	17	17
0	1	1
1	3	3
1	1	1
0	1	1
1	3	2
25	2	(22)
0	0	0
8	16	7
5	0	(4)
108	9	(100)
46	66	19
0	0	0
0	0	0
1	3	1
11	49	38
0	1	1
150	0	(150)
0	0	0
87	255	168
\$1,282	\$5,178	\$3,897
(\$1,005)	(\$367)	(\$638)

Disability Rights Iowa
Profit and Loss Statement
Administration
FYTD December 2021

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Total Revenues	\$0	\$0	\$0

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	\$0	\$0	\$0

Expenses			
Salaries & Wages	34,210	39,451	5,240
Contract Labor	0	23	23
Payroll Tax Expense	2,579	2,874	295
403(b) Retirement Expense	1,083	1,399	316
Workers' Compensation Insurance	0	43	43
Health Insurance	1,340	1,065	(275)
Dental Insurance	125	119	(5)
Life & LTD Insurance	249	261	12
State Unemployment Insurance	58	20	(38)
Copier Expenses	232	209	(23)
Dues & Memberships	0	5	5
Info. Tech. - Hardware & Software	0	229	229
Info. Tech. - Professional Fees	812	798	(14)
Office Supplies and Expenses	163	162	(1)
Postage and Shipping	69	119	50
Printing - Outside	0	69	69
Professional Services	68	321	253
Publications & Subscriptions	30	33	3
Rent	3,784	3,366	(418)
Telephone	126	98	(28)
Staff Development - In-State	0	46	46
Staff Development - Out-of-State	0	362	362
Allocation of Indirect Expenses	(44,929)	(51,072)	(6,143)
Total Expenses	\$0	\$0	\$0

34,210	39,428	5,218
0	148	148
2,579	2,977	397
1,083	1,932	849
0	0	0
1,340	565	(775)
125	104	(20)
249	222	(27)
58	7	(51)
232	207	(24)
0	0	0
0	0	0
812	1,180	368
163	81	(82)
69	57	(12)
0	0	0
68	81	13
30	32	2
3,784	3,367	(418)
126	101	(25)
0	0	0
0	0	0
(44,929)	(50,489)	(5,561)
\$0	\$0	\$0

Net Income (Loss)	\$0	(\$0)	\$0
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\$0	\$0	\$0
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