

# Disability Rights Iowa

## Financial Statement Notes

October 2021 – March 2022

### General Overview

- **Salaries & Wages** have a favorable variance of \$39,980. 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. Lacey Be was hired as the Voting/Intake Specialist on March 28. The search and hire of a Systems Change Attorney has been pushed out until FY23 at the earliest. This change will lead to Salaries and Wages being favorable to budget for the entirety of FY22.
- **Health Insurance** shows a positive variance of \$9,341. 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, and 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. The conference schedule will be more robust beginning in Q3 including sending 5 DRI employees to Washington DC for the annual NDRN conference in June.

### Balance Sheet (p. 3)

1. **Checking – Unrestricted & Money Market - Unrestricted** - \$578,703 increase – This substantial increase is due to the \$572,297 in Unrestricted Attorney's Fees received in February. As approved by the Board, \$175,000 was moved to DRI's Money Market account and \$398,000 will be invested in an Agency Fund at the Community Foundation of Greater Des Moines.

### Income Statement

- **PAIMI (p. 8)** – DRI has drawn down fewer PAIMI funds than anticipated in Q1 & Q2. A Mental Health Awareness event planned for May will help, and DRI will continue to monitor employee hours and cases to ensure PAIMI funds are utilized.
- **PATBI (p. 9)** – An unusually high level of activity to begin FY22 led to drawing PATBI funds quicker than usual. Being DRI's smallest grant, upticks in activity have more impact than they would on a larger grant. DRI has seen PATBI level off to a more expected level during Q2.
- **PAVA (p. 10)** – Activity in PAVA has been nonexistent in Q1 and Q2. The hire of Lacey Be, DRI's Voting/Intake Specialist in will lead to more PAVA spending in the second half of FY22 especially as the November election approaches.

- **WIPA (p. 13)** – \$9,000 of WIPA’s positive variance stems from Outreach activities not occurring in Q1 or Q2 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 which will likely take place in late summer or early fall of 2022.
- **PAAT (p. 15)** – 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. DRI will need to focus on PAAT spending over the 2<sup>nd</sup> half of FY22 in order to spend all grant funds prior to September 30<sup>th</sup>.
- **PACOV (p. 16)** – This is a temporary grant relating to COVID-19 Vaccines. DRI spent roughly \$3,000 on accessible vaccine guides that were distributed to health agencies across the state and an additional \$3,000 printing Accessible Vaccine Guides in Spanish. DRI has hired an employee starting this summer to work on projects that will utilize the remaining \$16,000 in PACOV funds by the grant end date of 9/30/2022. This employee will then transition to working on another temporary grant focusing on the hiring of health care workers that runs through 9/30/2024.

# Disability Rights Iowa

## Balance Sheet

As of: 3/31/2022

	3/31/2022	3/31/2021	Change
<b>Assets</b>			
<b>Current Assets</b>			
Petty Cash	100	100	0
Checking - Regular	22,272	18,154	4,117
1   Checking - Unrestricted	411,982	8,419	403,563
1   Money Market - Unrestricted	185,276	10,136	175,140
Savings - Program Income	28,125	27,624	500
A/R Accounts - All Grants	61,745	67,363	(5,618)
A/R - Misc	900	0	900
Prepaid Insurance	18,293	16,830	1,464
Prepaid Postage	22	73	(50)
Prepaid Expenses	24,096	24,129	(33)
Security Deposit	12,336	12,336	0
<b>Total Current Assets</b>	<b>765,146</b>	<b>185,163</b>	<b>579,983</b>
<b>Equipment</b>			
Property & Equipment	10,472	10,472	0
Accum. Deprec. - Prop. & Equip.	(10,472)	(10,472)	0
<b>Net Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets</b>	<b>\$765,146</b>	<b>\$185,163</b>	<b>\$579,983</b>
<b>Liabilities &amp; Retained Earnings</b>			
<b>Liabilities</b>			
Accounts Payable	210	385	(175)
Accrued Payroll	41,293	36,952	4,341
Accrued Payroll Tax	2,989	2,657	332
Accrued 403(b)	1,709	1,830	(121)
Accrued State Unemployment Ins.	0	278	(278)
Health Savings Account Payable	900	0	900
Unreimbursed Medical	1,874	1,325	549
FSP-Dependent Care	3,329	3,750	(422)
Accrued Vacation Payable	47,387	51,949	(4,562)
<b>Total Liabilities</b>	<b>99,691</b>	<b>99,127</b>	<b>564</b>

# Disability Rights Iowa

## Balance Sheet

As of: 3/31/2022

	3/31/2022	3/31/2021	Change
<b>Retained Earnings</b>			
Unexpended Fund Balance	56,501	55,357	1,144
PADD Program Income	22,371	22,132	239
PAIMI Program Income	5,754	5,492	262
Current Year Cumulative Income/(Loss)	580,830	3,055	577,775
<b>Total Retained Earnings</b>	<b>665,456</b>	<b>86,037</b>	<b>579,419</b>
<b>Total Liabilities &amp; Retained Earnings</b>	<b>\$765,146</b>	<b>\$185,163</b>	<b>\$579,983</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Total Agency**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PADD	204,220	208,808	(4,588)
Grant Revenue - PAIMI	184,241	224,493	(40,251)
Grant Revenue - PAIR	84,924	93,594	(8,670)
Grant Revenue - PABSS	53,057	43,896	9,162
Grant Revenue - PATBI	38,290	27,107	11,183
Grant Revenue - PAVA	2,686	31,591	(28,905)
Grant Revenue - PABRP	129,668	123,649	6,019
Grant Revenue - PACOV	14,911	16,866	(1,954)
Grant Revenue-WIPA	123,268	142,534	(19,266)
WIPA Match Funds	0	0	0
Contract Revenue-PAAT	10,813	25,255	(14,441)
Program Income - Utilized	0	0	0
Attorneys Fees	572,297	0	572,297
Donations	10,458	7,500	2,958
Interest Income	113	0	113
Other Income	0	0	0
<b>Total Revenues</b>	<b>\$1,428,947</b>	<b>\$945,292</b>	<b>\$483,654</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	204,220	192,231	11,988
	184,241	248,858	(64,617)
	84,924	69,930	14,994
	53,057	49,926	3,131
	38,290	12,021	26,269
	2,686	26,264	(23,578)
	129,668	131,283	(1,614)
	14,911	0	14,911
	123,268	73,786	49,482
	0	4,800	(4,800)
	10,813	29,717	(18,904)
	0	340	(340)
	572,297	0	572,297
	10,458	6,274	4,183
	113	28	84
	0	3,880	(3,880)
<b>Total Revenues</b>	<b>\$1,428,947</b>	<b>\$849,338</b>	<b>\$579,608</b>

<b>Expenses</b>			
Salaries & Wages	576,359	616,340	39,980
Contract Labor	0	2,000	2,000
Payroll Tax Expense	41,666	41,747	81
403(b) Retirement Expense	24,439	24,774	335
Workers' Compensation Insurance	1,841	1,953	112
Health Insurance	29,953	39,294	9,341
Dental Insurance	1,870	2,284	414
Life & LTD Insurance	4,840	4,805	(35)
State Unemployment Insurance	234	3,365	3,131
Audit	7,879	12,050	4,171
Board Meeting Expense	522	1,248	725
Board Development	0	0	0
PAC Development Expense	149	0	(149)
Copier Expenses	3,812	3,870	58
Dues & Memberships	8,796	9,524	728
Info. Tech. - Hardware & Software	7,076	4,250	(2,826)
Info. Tech. - Professional Fees	15,499	14,137	(1,361)
Insurance - Liability	1,107	903	(203)
Insurance - Malpractice	15,923	15,000	(923)
Legal Advocacy Expenses	250	300	50
Litigation Expense	0	2,500	2,500
Office Supplies and Expenses	3,516	3,250	(266)
Postage and Shipping	1,053	1,360	307
Printing - Outside	7,207	1,500	(5,707)
Professional Services	4,192	7,705	3,513
Publications & Subscriptions	5,944	5,991	47
Reasonable Accommodation	0	350	350
Rent	61,931	62,395	464

	576,359	565,690	(10,669)
	0	16,236	16,236
	41,666	41,040	(626)
	24,439	27,696	3,257
	1,841	1,785	(56)
	29,953	26,373	(3,580)
	1,870	1,907	38
	4,840	4,470	(371)
	234	2,313	2,080
	7,879	11,450	3,571
	522	0	(522)
	0	1,947	1,947
	149	0	(149)
	3,812	4,110	298
	8,796	7,452	(1,344)
	7,076	1,004	(6,072)
	15,499	24,007	8,509
	1,107	1,100	(7)
	15,923	14,442	(1,481)
	250	240	(10)
	0	0	0
	3,516	2,860	(656)
	1,053	812	(241)
	7,207	0	(7,207)
	4,192	4,085	(107)
	5,944	5,820	(124)
	0	184	184
	61,931	60,578	(1,353)

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Total Agency**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Telephone	2,270	2,125	(145)
Monitoring/Investigation Expense	3,685	10,472	6,787
Client Work Expense	2,293	7,870	5,577
Staff Development - In-State	2,251	6,325	4,075
Staff Development - Out-of-State	4,430	24,847	20,417
DRI Outreach/Presentations	7,132	17,000	9,868
WIPA Match	0	0	0
Allocation of Indirect Expenses	0	(1,503)	(1,503)
<b>Total Expenses</b>	<b>\$848,117</b>	<b>\$950,032</b>	<b>\$101,915</b>
<b>Net Income (Loss)</b>	<b>\$580,830</b>	<b>(\$4,739)</b>	<b>\$585,569</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
Telephone	2,270	1,968	(302)
Monitoring/Investigation Expense	3,685	1,809	(1,876)
Client Work Expense	2,293	567	(1,726)
Staff Development - In-State	2,251	185	(2,065)
Staff Development - Out-of-State	4,430	582	(3,849)
DRI Outreach/Presentations	7,132	8,772	1,640
WIPA Match	0	4,800	4,800
Allocation of Indirect Expenses	0	0	0
<b>Total Expenses</b>	<b>\$848,117</b>	<b>\$846,283</b>	<b>(\$1,834)</b>
<b>Net Income (Loss)</b>	<b>\$580,830</b>	<b>\$3,055</b>	<b>\$577,775</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PADD**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PADD	204,220	208,808	(4,588)
<b>Total Revenues</b>	<b>\$204,220</b>	<b>\$208,808</b>	<b>(\$4,588)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	204,220	192,231	11,988
<b>Total Revenues</b>	<b>\$204,220</b>	<b>\$192,231</b>	<b>\$11,988</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	124,380	119,911	(4,469)
Contract Labor	0	844	844
Payroll Tax Expense	8,996	8,145	(851)
403(b) Retirement Expense	5,591	5,008	(583)
Workers' Compensation Insurance	386	492	106
Health Insurance	5,020	6,566	1,545
Dental Insurance	396	454	58
Life & LTD Insurance	995	934	(62)
State Unemployment Insurance	27	648	622
Audit	1,760	2,493	732
Board Meeting Expense	89	195	107
Board Development	0	0	0
Copier Expenses	918	855	(63)
Dues & Memberships	2,453	2,541	88
Info. Tech. - Hardware & Software	1,628	939	(689)
Info. Tech. - Professional Fees	2,802	2,358	(444)
Insurance - Liability	236	187	(49)
Insurance - Malpractice	3,294	3,103	(191)
Legal Advocacy Expenses	221	105	(116)
Litigation Expense	0	625	625
Office Supplies and Expenses	715	663	(52)
Postage and Shipping	135	241	106
Printing - Outside	216	282	66
Professional Services	933	1,439	507
Publications & Subscriptions	2,260	2,213	(47)
Reasonable Accommodation	0	123	123
Rent	14,951	13,784	(1,167)
Telephone	464	400	(64)
Monitoring/Investigation Expense	4	936	933
Client Work Expense	963	1,400	437
Staff Development - In-State	54	1,199	1,145
Staff Development - Out-of-State	1,063	5,423	4,360
DRI Outreach/Presentations	725	2,801	2,076
Allocation of Indirect Expenses	22,545	21,501	(1,044)
<b>Total Expenses</b>	<b>\$204,220</b>	<b>\$208,808</b>	<b>\$4,588</b>

	124,380	109,740	(14,641)
	0	4,833	4,833
	8,996	7,942	(1,054)
	5,591	5,400	(191)
	386	449	63
	5,020	5,102	82
	396	429	33
	995	955	(40)
	27	403	377
	1,760	2,846	1,085
	89	0	(89)
	0	236	236
	918	1,008	90
	2,453	2,421	(31)
	1,628	80	(1,548)
	2,802	4,932	2,130
	236	275	39
	3,294	3,625	331
	221	197	(24)
	0	0	0
	715	614	(101)
	135	142	7
	216	0	(216)
	933	927	(6)
	2,260	2,320	60
	0	83	83
	14,951	14,471	(480)
	464	425	(39)
	4	0	(4)
	963	287	(676)
	54	88	34
	1,063	199	(863)
	725	0	(725)
	22,545	21,803	(742)
<b>Total Expenses</b>	<b>\$204,220</b>	<b>\$192,231</b>	<b>(\$11,988)</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PAIMI**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAIMI	184,241	224,493	(40,251)
<b>Total Revenues</b>	<b>\$184,241</b>	<b>\$224,493</b>	<b>(\$40,251)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	184,241	248,858	(64,617)
<b>Total Revenues</b>	<b>\$184,241</b>	<b>\$248,858</b>	<b>(\$64,617)</b>

<b>Expenses</b>			
Salaries & Wages	111,591	129,072	17,481
Contract Labor	0	847	847
Payroll Tax Expense	8,228	8,749	521
403(b) Retirement Expense	4,754	5,275	521
Workers' Compensation Insurance	398	519	120
Health Insurance	5,853	8,645	2,792
Dental Insurance	359	468	109
Life & LTD Insurance	887	985	98
State Unemployment Insurance	22	666	644
Audit	1,599	2,567	967
Board Meeting Expense	188	409	221
Board Development	0	0	0
PAC Development Expense	149	0	(149)
Copier Expenses	812	880	68
Dues & Memberships	2,350	2,638	288
Info. Tech. - Hardware & Software	1,444	967	(477)
Info. Tech. - Professional Fees	2,504	2,428	(76)
Insurance - Liability	232	192	(39)
Insurance - Malpractice	3,392	3,195	(196)
Legal Advocacy Expenses	0	108	108
Litigation Expense	0	1,875	1,875
Office Supplies and Expenses	637	682	45
Postage and Shipping	119	248	129
Printing - Outside	197	290	93
Professional Services	861	1,482	621
Publications & Subscriptions	2,388	2,265	(123)
Reasonable Accommodation	0	126	126
Rent	13,292	14,193	901
Telephone	413	412	(1)
Monitoring/Investigation Expense	41	1,347	1,306
Client Work Expense	74	1,442	1,368
Staff Development - In-State	40	1,234	1,194
Staff Development - Out-of-State	1,123	5,581	4,457
DRI Outreach/Presentations	724	2,884	2,160
Allocation of Indirect Expenses	19,567	21,822	2,255
<b>Total Expenses</b>	<b>\$184,241</b>	<b>\$224,493</b>	<b>\$40,251</b>

	111,591	149,513	37,921
	0	3,657	3,657
	8,228	10,993	2,765
	4,754	7,383	2,629
	398	414	16
	5,853	7,136	1,283
	359	474	115
	887	1,026	139
	22	687	665
	1,599	2,706	1,106
	188	0	(188)
	0	202	202
	149	0	(149)
	812	1,084	271
	2,350	2,383	33
	1,444	70	(1,374)
	2,504	5,224	2,720
	232	257	26
	3,392	3,356	(35)
	0	0	0
	0	0	0
	637	724	87
	119	144	24
	197	0	(197)
	861	972	111
	2,388	2,105	(283)
	0	78	78
	13,292	15,533	2,241
	413	446	33
	41	0	(41)
	74	115	41
	40	75	35
	1,123	192	(931)
	724	3,500	2,776
	19,567	28,410	8,843
<b>Total Expenses</b>	<b>\$184,241</b>	<b>\$248,858</b>	<b>\$64,617</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PATBI**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PATBI	38,290	27,107	11,183
<b>Total Revenues</b>	<b>\$38,290</b>	<b>\$27,107</b>	<b>\$11,183</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	38,290	12,021	26,269
	<b>\$38,290</b>	<b>\$12,021</b>	<b>\$26,269</b>

<b>Expenses</b>			
Salaries & Wages	23,764	15,747	(8,017)
Contract Labor	0	12	12
Payroll Tax Expense	1,707	1,062	(644)
403(b) Retirement Expense	1,053	651	(402)
Workers' Compensation Insurance	47	61	14
Health Insurance	935	1,065	130
Dental Insurance	80	59	(21)
Life & LTD Insurance	191	122	(69)
State Unemployment Insurance	4	82	77
Audit	376	320	(57)
Board Meeting Expense	21	25	4
Board Development	0	0	0
Copier Expenses	181	110	(72)
Dues & Memberships	383	387	3
Info. Tech. - Hardware & Software	328	120	(208)
Info. Tech. - Professional Fees	541	302	(239)
Insurance - Liability	38	24	(14)
Insurance - Malpractice	423	398	(25)
Legal Advocacy Expenses	4	13	10
Office Supplies and Expenses	145	85	(60)
Postage and Shipping	27	31	4
Printing - Outside	52	36	(16)
Professional Services	180	185	5
Publications & Subscriptions	132	225	93
Reasonable Accommodation	0	16	16
Rent	2,902	1,769	(1,134)
Telephone	90	51	(39)
Monitoring/Investigation Expense	0	95	95
Client Work Expense	287	180	(107)
Staff Development - In-State	2	154	152
Staff Development - Out-of-State	116	619	503
DRI Outreach/Presentations	144	359	215
Allocation of Indirect Expenses	4,133	2,741	(1,392)
<b>Total Expenses</b>	<b>\$38,290</b>	<b>\$27,107</b>	<b>(\$11,183)</b>

23,764	6,297	(17,467)
0	266	266
1,707	460	(1,246)
1,053	315	(739)
47	50	2
935	466	(468)
80	32	(48)
191	67	(124)
4	27	22
376	215	(161)
21	0	(21)
0	21	21
181	71	(111)
383	221	(163)
328	8	(320)
541	355	(186)
38	27	(11)
423	406	(17)
4	0	(4)
145	43	(101)
27	9	(18)
52	0	(52)
180	67	(113)
132	197	66
0	3	3
2,902	1,016	(1,887)
90	30	(60)
0	0	(0)
287	0	(287)
2	1	(2)
116	9	(107)
144	0	(144)
4,133	1,340	(2,793)
<b>\$38,290</b>	<b>\$12,021</b>	<b>(\$26,269)</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PAVA**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAVA	2,686	31,591	(28,905)
<b>Total Revenues</b>	<b>\$2,686</b>	<b>\$31,591</b>	<b>(\$28,905)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	2,686	26,264	(23,578)
<b>Total Revenues</b>	<b>\$2,686</b>	<b>\$26,264</b>	<b>(\$23,578)</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	561	17,647	17,086
Contract Labor	0	21	21
Payroll Tax Expense	42	1,165	1,123
403(b) Retirement Expense	26	409	382
Workers' Compensation Insurance	81	40	(41)
Health Insurance	29	1,622	1,594
Dental Insurance	2	85	83
Life & LTD Insurance	7	135	128
State Unemployment Insurance	(1)	127	128
Audit	15	558	543
Board Meeting Expense	0	44	44
Board Development	0	0	0
Copier Expenses	6	191	185
Dues & Memberships	279	372	93
Info. Tech. - Hardware & Software	10	210	200
Info. Tech. - Professional Fees	217	543	326
Insurance - Liability	33	42	9
Insurance - Malpractice	738	695	(43)
Office Supplies and Expenses	5	148	143
Postage and Shipping	1	54	53
Printing - Outside	1	63	62
Professional Services	14	322	308
Rent	94	3,087	2,993
Telephone	3	90	86
Monitoring/Investigation Expense	0	0	0
Staff Development - In-State	62	42	(20)
Staff Development - Out-of-State	189	332	144
DRI Outreach/Presentations	175	0	(175)
Allocation of Indirect Expenses	96	3,546	3,450
<b>Total Expenses</b>	<b>\$2,686</b>	<b>\$31,591</b>	<b>\$28,905</b>

	561	9,905	9,344
	0	651	651
	42	731	689
	26	446	420
	81	71	(10)
	29	832	803
	2	57	55
	7	159	152
	(1)	21	22
	15	578	563
	0	0	0
	0	56	56
	6	154	149
	279	180	(99)
	10	21	10
	217	847	630
	33	47	14
	738	559	(179)
	5	159	154
	1	21	20
	1	0	(1)
	14	165	151
	94	2,411	2,317
	3	80	77
	0	152	152
	62	0	(62)
	189	23	(165)
	175	5,272	5,097
	96	2,665	2,568
<b>Total Expenses</b>	<b>\$2,686</b>	<b>\$26,264</b>	<b>\$23,578</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PAIR**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAIR	84,924	93,594	(8,670)
<b>Total Revenues</b>	<b>\$84,924</b>	<b>\$93,594</b>	<b>(\$8,670)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	84,924	69,930	14,994
	<b>\$84,924</b>	<b>\$69,930</b>	<b>\$14,994</b>

<b>Expenses</b>			
Salaries & Wages	51,030	53,590	2,560
Contract Labor	0	43	43
Payroll Tax Expense	3,698	3,585	(113)
403(b) Retirement Expense	2,341	2,108	(233)
Workers' Compensation Insurance	173	211	37
Health Insurance	2,210	3,574	1,365
Dental Insurance	143	193	50
Life & LTD Insurance	416	421	5
State Unemployment Insurance	10	296	286
Audit	747	1,146	399
Board Meeting Expense	42	90	48
Board Development	0	0	0
Copier Expenses	389	393	5
Dues & Memberships	1,068	1,117	49
Info. Tech. - Hardware & Software	688	432	(257)
Info. Tech. - Professional Fees	1,188	1,084	(103)
Insurance - Liability	105	86	(19)
Insurance - Malpractice	1,515	1,427	(88)
Legal Advocacy Expenses	25	48	23
Office Supplies and Expenses	294	305	11
Postage and Shipping	55	111	55
Printing - Outside	90	130	39
Professional Services	392	662	270
Publications & Subscriptions	621	805	184
Reasonable Accommodation	0	56	56
Rent	6,250	6,339	89
Telephone	196	184	(12)
Monitoring/Investigation Expense	0	341	341
Client Work Expense	970	644	(326)
Staff Development - In-State	11	551	540
Staff Development - Out-of-State	489	2,451	1,961
DRI Outreach/Presentations	285	1,288	1,004
Allocation of Indirect Expenses	9,482	9,883	400
<b>Total Expenses</b>	<b>\$84,924</b>	<b>\$93,594</b>	<b>\$8,670</b>

51,030	41,881	(9,148)
0	1,112	1,112
3,698	3,009	(689)
2,341	2,026	(314)
173	156	(17)
2,210	1,862	(348)
143	124	(19)
416	306	(111)
10	167	157
747	904	157
42	0	(42)
0	68	68
389	323	(66)
1,068	808	(260)
688	20	(668)
1,188	1,560	372
105	93	(12)
1,515	1,274	(241)
25	8	(18)
294	197	(97)
55	41	(14)
90	0	(90)
392	295	(97)
621	667	46
0	13	13
6,250	4,629	(1,621)
196	134	(62)
0	0	(0)
970	0	(970)
11	22	11
489	27	(462)
285	0	(285)
9,482	8,202	(1,280)
<b>\$84,924</b>	<b>\$69,930</b>	<b>(\$14,994)</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PABSS**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PABSS	53,057	43,896	9,162
Program Income - Utilized	0	0	0
<b>Total Revenues</b>	<b>\$53,057</b>	<b>\$43,896</b>	<b>\$9,162</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	53,057	49,926	3,131
	0	150	(150)
	<b>\$53,057</b>	<b>\$50,076</b>	<b>\$2,981</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	31,159	24,871	(6,287)
Contract Labor	0	22	22
Payroll Tax Expense	2,298	1,655	(643)
403(b) Retirement Expense	1,386	1,204	(182)
Workers' Compensation Insurance	93	68	(25)
Health Insurance	2,169	2,129	(39)
Dental Insurance	122	107	(14)
Life & LTD Insurance	276	201	(75)
State Unemployment Insurance	5	149	144
Audit	474	594	120
Board Meeting Expense	26	47	20
Board Development	0	0	0
Copier Expenses	257	190	(67)
Dues & Memberships	336	423	87
Info. Tech. - Hardware & Software	451	209	(242)
Info. Tech. - Professional Fees	780	566	(214)
Insurance - Liability	59	45	(14)
Insurance - Malpractice	785	740	(45)
Legal Advocacy Expenses	0	25	25
Office Supplies and Expenses	200	152	(48)
Postage and Shipping	36	57	20
Printing - Outside	52	67	15
Professional Services	242	343	102
Publications & Subscriptions	480	417	(62)
Reasonable Accommodation	0	29	29
Rent	4,157	3,067	(1,090)
Telephone	130	95	(35)
Client Work Expense	0	334	334
Staff Development - In-State	0	149	149
Staff Development - Out-of-State	179	354	175
DRI Outreach/Presentations	267	668	401
Allocation of Indirect Expenses	6,639	4,916	(1,723)
<b>Total Expenses</b>	<b>\$53,057</b>	<b>\$43,896</b>	<b>(\$9,162)</b>

	31,159	29,034	(2,125)
	0	774	774
	2,298	2,120	(178)
	1,386	1,453	67
	93	110	17
	2,169	1,829	(340)
	122	109	(12)
	276	234	(42)
	5	134	129
	474	595	121
	26	0	(26)
	0	44	44
	257	239	(18)
	336	280	(56)
	451	13	(437)
	780	1,183	403
	59	64	5
	785	900	114
	0	35	35
	200	139	(62)
	36	34	(3)
	52	0	(52)
	242	284	42
	480	467	(12)
	0	7	7
	4,157	3,417	(740)
	130	102	(28)
	0	0	0
	0	0	0
	179	19	(160)
	267	0	(267)
	6,639	6,457	(182)
	<b>\$53,057</b>	<b>\$50,076</b>	<b>(\$2,981)</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**WIPA**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue-WIPA	123,268	142,534	(19,266)
WIPA Match Funds	0	0	0
Program Income - Utilized	0	0	0
<b>Total Revenues</b>	<b>\$123,268</b>	<b>\$142,534</b>	<b>(\$19,266)</b>
<b>Expenses</b>			
Salaries & Wages	80,209	78,224	(1,985)
Contract Labor	0	74	74
Payroll Tax Expense	5,926	5,363	(563)
403(b) Retirement Expense	2,704	2,890	186
Workers' Compensation Insurance	290	175	(115)
Health Insurance	4,301	4,969	668
Dental Insurance	232	246	14
Life & LTD Insurance	753	692	(61)
State Unemployment Insurance	102	483	381
Audit	1,338	1,957	619
Board Meeting Expense	73	153	80
Board Development	0	0	0
Copier Expenses	18	9	(9)
Dues & Memberships	863	830	(33)
Info. Tech. - Hardware & Software	373	10	(363)
Info. Tech. - Professional Fees	2,493	2,135	(357)
Insurance - Liability	183	147	(36)
Insurance - Malpractice	2,586	2,436	(150)
Office Supplies and Expenses	486	250	(236)
Postage and Shipping	439	149	(290)
Printing - Outside	194	221	27
Professional Services	670	1,235	565
Rent	293	146	(146)
Telephone	352	310	(42)
Client Work Expense	0	3,870	3,870
Staff Development - In-State	1,829	2,723	894
Staff Development - Out-of-State	750	7,925	7,175
DRI Outreach/Presentations	0	9,000	9,000
WIPA Match	0	0	0
Allocation of Indirect Expenses	15,813	15,913	100
<b>Total Expenses</b>	<b>\$123,268</b>	<b>\$142,534</b>	<b>\$19,266</b>
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
123,268	73,786	49,482
0	4,800	(4,800)
0	190	(190)
<b>\$123,268</b>	<b>\$78,776</b>	<b>\$44,492</b>
80,209	47,623	(32,587)
0	1,016	1,016
5,926	3,514	(2,412)
2,704	2,409	(294)
290	187	(104)
4,301	1,723	(2,578)
232	104	(128)
753	436	(317)
102	205	103
1,338	1,250	(88)
73	0	(73)
0	100	100
18	2	(17)
863	373	(490)
373	100	(273)
2,493	2,429	(63)
183	117	(66)
2,586	1,505	(1,081)
486	214	(272)
439	188	(251)
194	0	(194)
670	420	(250)
293	29	(264)
352	191	(161)
0	165	165
1,829	0	(1,829)
750	42	(708)
0	0	0
0	4,800	4,800
15,813	9,636	(6,177)
<b>\$123,268</b>	<b>\$78,776</b>	<b>(\$44,492)</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PABRP**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PABRP	129,668	123,649	6,019
<b>Total Revenues</b>	<b>\$129,668</b>	<b>\$123,649</b>	<b>\$6,019</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	129,668	131,283	(1,614)
	<b>\$129,668</b>	<b>\$131,283</b>	<b>(\$1,614)</b>

<b>Expenses</b>			
Salaries & Wages	70,594	64,527	(6,067)
Contract Labor	0	64	64
Payroll Tax Expense	4,550	3,982	(569)
403(b) Retirement Expense	3,913	3,189	(724)
Workers' Compensation Insurance	268	187	(81)
Health Insurance	5,995	6,540	545
Dental Insurance	265	320	55
Life & LTD Insurance	738	539	(199)
State Unemployment Insurance	0	423	422
Audit	1,336	1,711	375
Board Meeting Expense	73	134	61
Board Development	0	0	0
Copier Expenses	687	587	(100)
Dues & Memberships	833	0	(833)
Info. Tech. - Hardware & Software	1,213	645	(569)
Info. Tech. - Professional Fees	2,916	2,458	(458)
Insurance - Liability	168	128	(40)
Insurance - Malpractice	2,261	2,130	(131)
Office Supplies and Expenses	543	455	(88)
Postage and Shipping	98	165	67
Printing - Outside	142	194	51
Professional Services	668	988	320
Rent	11,202	9,462	(1,740)
Telephone	346	275	(71)
Monitoring/Investigation Expense	3,639	7,752	4,113
Staff Development - In-State	0	129	129
Staff Development - Out-of-State	316	1,019	703
Allocation of Indirect Expenses	16,903	14,662	(2,241)
<b>Total Expenses</b>	<b>\$129,668</b>	<b>\$122,664</b>	<b>(\$7,005)</b>

70,594	71,878	1,284
0	2,380	2,380
4,550	5,058	507
3,913	3,596	(317)
268	303	35
5,995	5,336	(659)
265	320	55
738	687	(51)
0	301	300
1,336	1,906	570
73	0	(73)
0	143	143
687	643	(44)
833	696	(137)
1,213	686	(527)
2,916	4,208	1,292
168	186	17
2,261	2,458	197
543	425	(118)
98	101	3
142	0	(142)
668	642	(26)
11,202	9,985	(1,217)
346	299	(46)
3,639	1,658	(1,982)
0	0	0
316	61	(256)
16,903	17,328	426
<b>\$129,668</b>	<b>\$131,283</b>	<b>\$1,614</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$986</b>	<b>(\$986)</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PAAT**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Contract Revenue-PAAT	10,813	25,255	(14,441)
<b>Total Revenues</b>	<b>\$10,813</b>	<b>\$25,255</b>	<b>(\$14,441)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	10,813	29,717	(18,904)
<b>Total Revenues</b>	<b>\$10,813</b>	<b>\$29,717</b>	<b>(\$18,904)</b>

<b>Expenses</b>			
Salaries & Wages	6,314	15,709	9,395
Contract Labor	0	12	12
Payroll Tax Expense	459	1,066	607
403(b) Retirement Expense	368	753	385
Workers' Compensation Insurance	50	75	25
Health Insurance	348	811	464
Dental Insurance	20	48	28
Life & LTD Insurance	45	123	78
State Unemployment Insurance	0	80	80
Audit	106	323	216
Board Meeting Expense	5	25	20
Board Development	0	0	0
Copier Expenses	44	111	66
Dues & Memberships	104	102	(2)
Info. Tech. - Hardware & Software	78	122	44
Info. Tech. - Professional Fees	135	305	170
Insurance - Liability	24	24	0
Insurance - Malpractice	426	402	(25)
Office Supplies and Expenses	39	86	47
Postage and Shipping	7	31	24
Printing - Outside	9	36	28
Professional Services	44	186	142
Rent	690	1,784	1,094
Telephone	23	52	29
Staff Development - In-State	0	24	24
Staff Development - Out-of-State	187	192	5
DRI Outreach/Presentations	18	0	(18)
Allocation of Indirect Expenses	1,269	2,772	1,504
<b>Total Expenses</b>	<b>\$10,813</b>	<b>\$25,255</b>	<b>\$14,441</b>

	6,314	18,164	11,850
	0	399	399
	459	1,307	847
	368	897	529
	50	43	(7)
	348	584	236
	20	41	21
	45	124	79
	0	48	48
	106	399	293
	5	0	(5)
	0	1,075	1,075
	44	121	76
	104	85	(19)
	78	3	(75)
	135	611	476
	24	31	6
	426	342	(84)
	39	79	40
	7	16	9
	9	0	(9)
	44	127	83
	690	1,871	1,180
	23	53	31
	0	0	0
	187	7	(180)
	18	0	(18)
	1,269	3,291	2,022
<b>Total Expenses</b>	<b>\$10,813</b>	<b>\$29,717</b>	<b>\$18,904</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PACOV**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PACOV	14,911	16,866	(1,954)
<b>Total Revenues</b>	<b>\$14,911</b>	<b>\$16,866</b>	<b>(\$1,954)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	14,911	0	14,911
	<b>\$14,911</b>	<b>\$0</b>	<b>\$14,911</b>

<b>Expenses</b>			
Salaries & Wages	1,196	10,514	9,318
Contract Labor	0	8	8
Payroll Tax Expense	86	712	627
403(b) Retirement Expense	2	366	363
Workers' Compensation Insurance	30	26	(4)
Health Insurance	359	659	300
Dental Insurance	21	36	14
Life & LTD Insurance	54	76	23
State Unemployment Insurance	5	55	50
Audit	115	217	101
Board Meeting Expense	5	17	12
Copier Expenses	48	74	26
Dues & Memberships	78	68	(10)
Info. Tech. - Hardware & Software	82	82	0
Info. Tech. - Professional Fees	171	205	34
Insurance - Liability	19	16	(2)
Insurance - Malpractice	286	270	(17)
Office Supplies and Expenses	46	58	12
Postage and Shipping	7	21	14
Printing - Outside	6,178	24	(6,154)
Professional Services	52	125	73
Rent	804	1,197	393
Telephone	26	35	8
Staff Development - In-State	0	16	16
Staff Development - Out-of-State	19	129	110
DRI Outreach/Presentations	4,794	0	(4,794)
Allocation of Indirect Expenses	427	1,859	1,432
<b>Total Expenses</b>	<b>\$14,911</b>	<b>\$16,866</b>	<b>\$1,954</b>

	1,196	0	(1,196)
	0	0	0
	86	0	(86)
	2	0	(2)
	30	0	(30)
	359	0	(359)
	21	0	(21)
	54	0	(54)
	5	0	(5)
	115	0	(115)
	5	0	(5)
	48	0	(48)
	78	0	(78)
	82	0	(82)
	171	0	(171)
	19	0	(19)
	286	0	(286)
	46	0	(46)
	7	0	(7)
	6,178	0	(6,178)
	52	0	(52)
	804	0	(804)
	26	0	(26)
	0	0	0
	19	0	(19)
	4,794	0	(4,794)
	427	0	(427)
	<b>\$14,911</b>	<b>\$0</b>	<b>(\$14,911)</b>

<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Unrestricted**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Attorneys Fees	572,297	0	572,297
Donations	10,458	7,500	2,958
Interest Income	113	0	113
Other Income	0	0	0
<b>Total Revenues</b>	<b>\$582,867</b>	<b>\$7,500</b>	<b>\$575,367</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	572,297	0	572,297
	10,458	6,274	4,183
	113	28	84
	0	3,880	(3,880)
	<b>\$582,867</b>	<b>\$10,182</b>	<b>\$572,685</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	1,049	7,624	6,575
Contract Labor	0	6	6
Payroll Tax Expense	80	515	436
403(b) Retirement Expense	22	124	102
Workers' Compensation Insurance	23	14	(9)
Health Insurance	33	583	550
Dental Insurance	2	30	28
Life & LTD Insurance	4	54	51
State Unemployment Insurance	1	41	40
Audit	11	164	153
Board Meeting Expense	0	13	13
Board Development	0	0	0
Copier Expenses	5	52	47
Dues & Memberships	49	52	3
Info. Tech. - Hardware & Software	10	57	47
Info. Tech. - Professional Fees	20	157	137
Insurance - Liability	10	12	2
Insurance - Malpractice	217	204	(13)
Office Supplies and Expenses	50	42	(8)
Postage and Shipping	1	16	15
Printing - Outside	3	19	16
Professional Services	7	95	88
Rent	55	834	780
Telephone	2	26	24
Staff Development - In-State	253	12	(240)
Staff Development - Out-of-State	0	98	98
Allocation of Indirect Expenses	133	1,396	1,263
<b>Total Expenses</b>	<b>\$2,038</b>	<b>\$12,239</b>	<b>\$10,202</b>

	1,049	5,371	4,322
	0	547	547
	80	170	90
	22	65	43
	23	2	(21)
	33	81	48
	2	5	3
	4	14	11
	1	5	5
	11	51	40
	0	0	0
	0	2	2
	5	14	9
	49	4	(45)
	10	0	(10)
	20	70	51
	10	3	(7)
	217	17	(200)
	50	75	26
	1	2	1
	3	0	(3)
	7	18	11
	55	215	160
	2	6	4
	253	0	(253)
	0	1	1
	133	390	258
	<b>\$2,038</b>	<b>\$7,127</b>	<b>\$5,089</b>

<b>Net Income (Loss)</b>	<b>\$580,830</b>	<b>(\$4,739)</b>	<b>\$585,569</b>
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	<b>\$580,830</b>	<b>\$3,055</b>	<b>\$577,775</b>
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**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Administration**  
FYTD March 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>			
Salaries & Wages	74,511	78,902	4,390
Contract Labor	0	46	46
Payroll Tax Expense	5,597	5,748	151
403(b) Retirement Expense	2,279	2,799	520
Workers' Compensation Insurance	0	86	86
Health Insurance	2,702	2,129	(572)
Dental Insurance	228	238	10
Life & LTD Insurance	475	523	48
State Unemployment Insurance	58	315	257
Board Meeting Expense	0	95	95
Copier Expenses	445	418	(27)
Dues & Memberships	0	10	10
Info. Tech. - Hardware & Software	771	459	(312)
Info. Tech. - Professional Fees	1,732	1,596	(136)
Office Supplies and Expenses	356	324	(32)
Postage and Shipping	127	238	111
Printing - Outside	71	138	67
Professional Services	130	642	512
Publications & Subscriptions	64	66	2
Rent	7,240	6,732	(508)
Telephone	224	195	(28)
Staff Development - In-State	0	92	92
Staff Development - Out-of-State	0	725	725
Allocation of Indirect Expenses	(97,007)	(102,514)	(5,507)
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
74,511	76,285	1,774
0	604	604
5,597	5,736	140
2,279	3,706	1,427
0	0	0
2,702	1,422	(1,280)
228	212	(15)
475	462	(12)
58	315	258
0	0	0
445	451	6
0	0	0
771	3	(768)
1,732	2,586	854
356	190	(166)
127	115	(12)
71	0	(71)
130	169	39
64	64	0
7,240	7,001	(239)
224	201	(23)
0	0	0
0	0	0
(97,007)	(99,524)	(2,516)
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>