

Disability Rights Iowa

Financial Statement Notes

October 2021 – August 2022

General Overview Affecting All Grants

- **Salaries & Wages** have a favorable variance of \$38,101. DRI did not hire a Systems Change Attorney that had been budgeted in FY22. An Advocate position specializing in activity related to DRI's two one-time grants (COVID and Healthcare Workforce) was hired. The net impact and timing of these hires leads to this variance.
- **Health Insurance** shows a positive variance of \$10,850. 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.
- **Board and PAC Development** shows a favorable variance of \$9,801. DRI's strategic planning session will take place early in FY23 instead of FY22 and no Board or PAC member attended a conference 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 variance in these line items has remained constant (\$586 change) since the June board meeting indicating activity has ramped up to a more typical level.

Balance Sheet

- **Money Market – Unrestricted** - \$175,000 of Unrestricted Attorney's Fees received in February were moved into this account per Board approval. Close to \$2,800 of this will be transferred to Unrestricted checking by the end of FY22 for team building related spending reimbursement.
- **Comm. Found. Of Greater DSM – Unrestricted** - \$398,000 of Unrestricted Attorney's Fees received in February were invested per Board approval. There is now a **Unrealized Gain/(Loss) on Investment** line in the Retained Earnings section showing the market fluctuations of this investment. As of June 30, 2022, there is an unrealized loss of \$46,409.

Income Statement

- **PADD** – DRI has seen a higher percentage of PADD cases and activity in FY22 than is typical. This is shown by the unfavorable variance in PADD Salaries and Wages compared to the positive variance in this line for DRI as a whole. As DRI's second largest grant, the variance is able to be absorbed in the short term, but a focused shift back to the typical activity is necessary moving into FY23.
- **PAIMI** – DRI has drawn down fewer PAIMI funds than anticipated in FY22 that goes hand-in-hand with the above comment regarding PADD. A focus by DRI to engage in more PAIMI activity in FY23 and beyond is important.

- **PATBI** – An unusually high level of activity to begin FY22 led to drawing PATBI funds quicker than usual. Being among DRI's smallest grants, upticks in activity have more impact than they would on a larger grant. DRI has seen PATBI level off to a more expected level since Q1 and the variance has remained relatively level since.
- **PAVA** – Activity in PAVA was nonexistent in Q1 and Q2. The hire of Lacey Be, DRI's Voting/Intake Specialist has led to more PAVA wages in the second half of FY22, but a large voting outreach project has not occurred leading to a large variance in the **DRI Outreach** line item of this grant.
- **PABSS** – Activity in PABSS has been strong in FY22. DRI learned mid-year that it would be receiving a one-time supplement of \$44,776 from SSA. DRI has used these funds to increase its ability to represent additional clients in all areas of PABSS work. Recently, DRI learned that an annual increase in funding from PABSS is happening. The grant award is increasing from \$100,000 to \$120,000 beginning in FY23 so increased spending in this grant is welcome.
- **WIPA** – Nearly \$9,000 of WIPA's positive variance stems from Outreach activities not occurring so far in FY22. Originally, this activity had to occur prior to 12/31/21 per the terms of the grant, but this requirement is removed. The WIPA team held its outreach event in Western Illinois in September 2022.
- **PAAT** – DRI has focused as much as realistically possible to spend down PAAT funds in a year that has been slow for PAAT cases. While DRI does not expect to be able to spend down the entire award, good progress has been made. DRI continues to work with the University of Iowa to brainstorm ideas to obligate award dollars prior to the end of FY22.
- **PACOV** – This is a temporary grant relating to COVID-19 Vaccines. All of the award dollars were utilized in early September. Work has now transitioned to another temporary grant focusing on the healthcare workforce that runs through 9/30/2024. Both grants have similar missions.
- **Unrestricted** – The Unrestricted P&L has three new line items each relating to the Community Foundation of Greater Des Moines Agency fund. These new line items are **Realized Gain/(Loss) on Investment, Interest/Dividends on Investment, and Investment Fees**. Each of these lines will be updated quarterly based on the account statement.

Disability Rights Iowa

Balance Sheet

As of: 8/31/2022

	8/31/2022	8/31/2021	Change
Assets			
Current Assets			
Petty Cash	100	100	0
Checking - Regular	29,924	21,285	8,638
Checking - Unrestricted	2,338	6,656	(4,318)
Money Market - Unrestricted	185,656	10,160	175,496
Savings - Program Income	28,981	27,705	1,276
Comm. Found. of Greater DSM - Unrestricted - A	354,079	0	354,079
A/R Accounts - All Grants	95,141	82,573	12,568
A/R - Misc	600	2,012	(1,412)
Prepaid Insurance	3,049	2,805	244
Prepaid Postage	51	44	8
Prepaid Expenses	13,999	14,065	(65)
Security Deposit	12,336	12,336	0
Total Current Assets	726,253	179,739	546,515
Equipment			
Property & Equipment	10,472	10,472	0
Accum. Deprec. - Prop. & Equip.	(10,472)	(10,472)	0
Net Equipment	0	0	0
Total Assets	\$726,253	\$179,739	\$546,515
Liabilities & Retained Earnings			
Liabilities			
Accrued Payroll	41,095	32,398	8,697
Accrued Payroll Tax	2,917	2,288	630
Accrued 403(b)	1,679	1,470	209
Def. Revenue - Mid-Iowa Health Foundation Fellow	13,940	0	13,940
Accrued State Unemployment Ins.	0	99	(99)
Health Savings Account Payable	600	0	600
Unreimbursed Medical	4,002	1,772	2,229
FSP-Dependent Care	4,130	5,454	(1,324)
Accrued Vacation Payable	47,387	51,949	(4,562)
Total Liabilities	115,750	95,430	20,321

Disability Rights Iowa

Balance Sheet

As of: 8/31/2022

	8/31/2022	8/31/2021	Change
Retained Earnings			
Unexpended Fund Balance	56,501	55,357	1,144
PADD Program Income	23,111	22,172	939
PAIMI Program Income	5,870	5,533	337
Unrealized Gain/(Loss) on Investment	(46,409)	0	(46,409)
Current Year Cumulative Income/(Loss)	571,430	1,247	570,183
Total Retained Earnings	610,503	84,309	526,194

Total Liabilities & Retained Earnings	\$726,253	\$179,739	\$546,515
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Disability Rights Iowa
Profit and Loss Statement
Total Agency
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	397,835	387,652	10,182
Grant Revenue - PAIMI	353,434	423,590	(70,156)
Grant Revenue - PAIR	167,923	173,821	(5,897)
Grant Revenue - PABSS	101,236	84,407	16,829
Grant Revenue - PATBI	62,833	50,716	12,117
Grant Revenue - PAVA	24,850	76,007	(51,157)
Grant Revenue - PABRP	238,274	230,381	7,893
Grant Revenue - PACOV	31,349	31,383	(34)
Fellowship Rev. - Mid-Iowa Health Four	1,060	0	1,060
Grant Revenue-WIPA	235,140	250,717	(15,577)
WIPA Match Funds	0	0	0
Contract Revenue-PAAT	31,175	46,989	(15,814)
Program Income - Utilized	130	0	130
Attorneys Fees	572,297	0	572,297
Donations	19,286	13,750	5,536
Interest Income	492	0	492
Realized Gain/(Loss) on Investment	573	0	573
Interest/Dividends on Investment	2,344	0	2,344
Investment Fees	(429)	0	(429)
Other Income	0	0	0
Total Revenues	\$2,239,802	\$1,769,412	\$470,390

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	397,835	377,443	20,392
	353,434	424,248	(70,814)
	167,923	135,769	32,154
	101,236	97,314	3,922
	62,833	27,973	34,860
	24,850	33,964	(9,114)
	238,274	257,887	(19,613)
	31,349	957	30,392
	1,060	0	1,060
	235,140	136,875	98,265
	0	7,500	(7,500)
	31,175	51,283	(20,108)
	130	363	(233)
	572,297	0	572,297
	19,286	8,224	11,063
	492	52	441
	573	0	573
	2,344	0	2,344
	(429)	0	(429)
	0	6,546	(6,546)
Total Revenues	\$2,239,802	\$1,566,396	\$673,406

Expenses			
Salaries & Wages	1,091,855	1,129,956	38,101
Contract Labor	21,366	13,667	(7,699)
Payroll Tax Expense	79,030	76,537	(2,494)
403(b) Retirement Expense	44,925	45,419	494
Workers' Compensation Insurance	3,234	3,581	347
Health Insurance	61,188	72,038	10,850
Dental Insurance	3,625	4,187	562
Life & LTD Insurance	9,113	8,810	(303)
State Unemployment Insurance	234	6,940	6,706
Audit	22,013	22,092	79
Board Meeting Expense	2,354	3,744	1,390
Board Development	0	7,500	7,500
PAC Development Expense	199	2,500	2,301
Copier Expenses	7,124	7,095	(29)
Dues & Memberships	16,967	17,461	494
Info. Tech. - Hardware & Software	8,039	7,792	(247)
Info. Tech. - Professional Fees	27,476	25,919	(1,558)
Insurance - Liability	1,690	1,656	(33)
Insurance - Malpractice	29,191	27,500	(1,691)
Legal Advocacy Expenses	900	550	(350)
Litigation Expense	145	4,583	4,438
Office Supplies and Expenses	7,549	5,958	(1,591)
Postage and Shipping	2,000	2,493	493
Printing - Outside	7,851	2,750	(5,101)
Professional Services	8,693	14,126	5,433
Publications & Subscriptions	11,447	10,984	(463)
Reasonable Accommodation	0	642	642
Rent	114,247	114,391	144
Telephone	5,688	3,896	(1,793)

	1,091,855	1,028,429	(63,426)
	21,366	27,986	6,620
	79,030	74,509	(4,522)
	44,925	49,508	4,583
	3,234	3,198	(36)
	61,188	49,963	(11,226)
	3,625	3,441	(184)
	9,113	8,135	(977)
	234	4,888	4,654
	22,013	20,992	(1,021)
	2,354	0	(2,354)
	0	5,418	5,418
	199	0	(199)
	7,124	7,443	319
	16,967	16,053	(914)
	8,039	7,071	(968)
	27,476	43,537	16,060
	1,690	1,677	(13)
	29,191	26,477	(2,714)
	900	760	(140)
	145	0	(145)
	7,549	4,481	(3,068)
	2,000	1,350	(650)
	7,851	424	(7,426)
	8,693	8,546	(146)
	11,447	10,792	(655)
	0	304	304
	114,247	111,735	(2,511)
	5,688	4,755	(933)

Disability Rights Iowa
Profit and Loss Statement
Total Agency
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Monitoring/Investigation Expense	11,759	20,412	8,653
Client Work Expense	6,694	14,428	7,735
Staff Development - In-State	3,952	16,596	12,643
Staff Development - Out-of-State	26,220	36,670	10,450
DRI Outreach/Presentations	31,605	46,000	14,395
WIPA Match	0	0	0
Allocation of Indirect Expenses	0	(418)	(418)
Total Expenses	\$1,668,372	\$1,778,453	\$110,082
Net Income (Loss)	\$571,430	(\$9,041)	\$580,471

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
Monitoring/Investigation Expense	11,759	7,944	(3,815)
Client Work Expense	6,694	3,815	(2,878)
Staff Development - In-State	3,952	1,148	(2,804)
Staff Development - Out-of-State	26,220	13,996	(12,224)
DRI Outreach/Presentations	31,605	8,874	(22,732)
WIPA Match	0	7,500	7,500
Allocation of Indirect Expenses	0	0	0
Total Expenses	\$1,668,372	\$1,565,149	(\$103,222)
Net Income (Loss)	\$571,430	\$1,247	\$570,183

Disability Rights Iowa
Profit and Loss Statement
PADD
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	397,835	387,652	10,182
Total Revenues	\$397,835	\$387,652	\$10,182

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	397,835	377,443	20,392
Total Revenues	\$397,835	\$377,443	\$20,392

Expenses			
Salaries & Wages	234,962	219,837	(15,125)
Contract Labor	7,862	3,426	(4,435)
Payroll Tax Expense	17,033	14,932	(2,100)
403(b) Retirement Expense	10,399	9,181	(1,217)
Workers' Compensation Insurance	674	902	228
Health Insurance	10,104	12,037	1,933
Dental Insurance	751	833	82
Life & LTD Insurance	1,870	1,711	(159)
State Unemployment Insurance	27	1,337	1,310
Audit	4,918	4,570	(348)
Board Meeting Expense	394	586	193
Board Development	0	1,552	1,552
Copier Expenses	1,735	1,567	(167)
Dues & Memberships	4,416	4,659	243
Info. Tech. - Hardware & Software	1,628	1,721	94
Info. Tech. - Professional Fees	5,048	4,323	(725)
Insurance - Liability	356	343	(14)
Insurance - Malpractice	6,039	5,689	(350)
Legal Advocacy Expenses	377	193	(184)
Litigation Expense	0	1,146	1,146
Office Supplies and Expenses	1,533	1,215	(317)
Postage and Shipping	360	441	81
Printing - Outside	300	517	216
Professional Services	1,747	2,639	892
Publications & Subscriptions	4,365	4,057	(308)
Reasonable Accommodation	0	225	225
Rent	27,848	25,271	(2,577)
Telephone	1,167	734	(434)
Monitoring/Investigation Expense	496	2,135	1,639
Client Work Expense	2,005	2,567	563
Staff Development - In-State	54	3,137	3,083
Staff Development - Out-of-State	4,564	8,700	4,136
DRI Outreach/Presentations	1,701	5,551	3,850
Allocation of Indirect Expenses	43,103	39,917	(3,186)
Total Expenses	\$397,835	\$387,652	(\$10,182)

	234,962	213,051	(21,911)
	7,862	6,145	(1,717)
	17,033	15,194	(1,839)
	10,399	10,408	10
	674	804	130
	10,104	9,266	(838)
	751	749	(2)
	1,870	1,722	(149)
	27	991	964
	4,918	5,217	299
	394	0	(394)
	0	1,005	1,005
	1,735	1,809	74
	4,416	4,766	350
	1,628	1,461	(167)
	5,048	8,859	3,811
	356	420	64
	6,039	6,646	607
	377	606	229
	0	0	0
	1,533	928	(605)
	360	242	(118)
	300	166	(134)
	1,747	1,875	128
	4,365	4,264	(102)
	0	203	203
	27,848	26,452	(1,397)
	1,167	1,026	(141)
	496	44	(452)
	2,005	1,401	(603)
	54	139	85
	4,564	4,988	424
	1,701	24	(1,677)
	43,103	46,572	3,469
Total Expenses	\$397,835	\$377,443	(\$20,392)

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
PAIMI
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIMI	353,434	423,590	(70,156)
Total Revenues	\$353,434	\$423,590	(\$70,156)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	353,434	424,248	(70,814)
Total Revenues	\$353,434	\$424,248	(\$70,814)

Expenses			
Salaries & Wages	204,338	236,632	32,294
Contract Labor	4,407	3,487	(920)
Payroll Tax Expense	15,058	16,041	983
403(b) Retirement Expense	8,247	9,671	1,424
Workers' Compensation Insurance	695	951	256
Health Insurance	11,831	15,848	4,018
Dental Insurance	707	858	151
Life & LTD Insurance	1,674	1,805	131
State Unemployment Insurance	22	1,374	1,351
Audit	4,469	4,706	237
Board Meeting Expense	873	1,228	355
Board Development	0	1,598	1,598
PAC Development Expense	199	2,500	2,301
Copier Expenses	1,548	1,614	66
Dues & Memberships	4,422	4,836	414
Info. Tech. - Hardware & Software	1,444	1,772	328
Info. Tech. - Professional Fees	4,508	4,451	(58)
Insurance - Liability	356	353	(3)
Insurance - Malpractice	6,218	5,858	(360)
Legal Advocacy Expenses	494	198	(295)
Litigation Expense	145	3,438	3,292
Office Supplies and Expenses	1,470	1,251	(219)
Postage and Shipping	320	455	134
Printing - Outside	279	532	253
Professional Services	1,571	2,717	1,146
Publications & Subscriptions	4,483	4,152	(330)
Reasonable Accommodation	0	231	231
Rent	24,924	26,020	1,097
Telephone	1,044	755	(289)
Monitoring/Investigation Expense	490	3,070	2,580
Client Work Expense	957	2,644	1,687
Staff Development - In-State	40	3,230	3,190
Staff Development - Out-of-State	5,226	8,953	3,727
DRI Outreach/Presentations	4,121	9,186	5,066
Allocation of Indirect Expenses	36,855	41,176	4,322
Total Expenses	\$353,434	\$423,590	\$70,156

	204,338	244,714	40,375
	4,407	6,597	2,191
	15,058	17,997	2,939
	8,247	11,943	3,696
	695	742	47
	11,831	13,123	1,292
	707	831	125
	1,674	1,810	136
	22	1,129	1,107
	4,469	4,960	492
	873	0	(873)
	0	1,058	1,058
	199	0	(199)
	1,548	1,902	354
	4,422	4,733	311
	1,444	1,651	207
	4,508	9,201	4,692
	356	391	35
	6,218	6,153	(65)
	494	111	(382)
	145	0	(145)
	1,470	1,070	(400)
	320	267	(53)
	279	153	(127)
	1,571	2,000	429
	4,483	3,985	(497)
	0	78	78
	24,924	27,712	2,789
	1,044	1,090	46
	490	119	(371)
	957	470	(487)
	40	121	82
	5,226	3,203	(2,023)
	4,121	3,524	(596)
	36,855	51,408	14,553
Total Expenses	\$353,434	\$424,248	\$70,814

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
PATBI
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PATBI	62,833	50,716	12,117
Program Income - Utilized	13	0	13
Total Revenues	\$62,845	\$50,716	\$12,130

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	62,833	27,973	34,860
	13	2	11
	\$62,845	\$27,975	\$34,870

Expenses			
Salaries & Wages	37,583	28,870	(8,713)
Contract Labor	795	263	(532)
Payroll Tax Expense	2,745	1,948	(798)
403(b) Retirement Expense	1,709	1,194	(515)
Workers' Compensation Insurance	84	112	28
Health Insurance	1,678	1,952	274
Dental Insurance	123	109	(14)
Life & LTD Insurance	290	224	(67)
State Unemployment Insurance	4	169	164
Audit	1,052	586	(465)
Board Meeting Expense	71	75	5
Board Development	0	199	199
Copier Expenses	276	201	(75)
Dues & Memberships	635	709	73
Info. Tech. - Hardware & Software	328	221	(107)
Info. Tech. - Professional Fees	797	555	(242)
Insurance - Liability	54	44	(10)
Insurance - Malpractice	775	730	(45)
Legal Advocacy Expenses	4	25	21
Office Supplies and Expenses	264	156	(109)
Postage and Shipping	51	57	6
Printing - Outside	66	66	1
Professional Services	305	339	34
Publications & Subscriptions	337	412	75
Reasonable Accommodation	0	29	29
Rent	4,379	3,242	(1,137)
Telephone	191	94	(96)
Monitoring/Investigation Expense	129	217	88
Client Work Expense	788	329	(458)
Staff Development - In-State	2	402	400
Staff Development - Out-of-State	540	976	436
DRI Outreach/Presentations	276	1,084	808
Allocation of Indirect Expenses	6,515	5,128	(1,387)
Total Expenses	\$62,845	\$50,716	(\$12,130)

	37,583	15,262	(22,322)
	795	393	(402)
	2,745	1,116	(1,630)
	1,709	750	(959)
	84	89	5
	1,678	937	(741)
	123	60	(63)
	290	130	(160)
	4	71	66
	1,052	395	(657)
	71	0	(71)
	0	75	75
	276	136	(141)
	635	478	(158)
	328	110	(218)
	797	673	(124)
	54	43	(10)
	775	744	(31)
	4	0	(4)
	264	69	(195)
	51	17	(33)
	66	10	(55)
	305	142	(163)
	337	342	5
	0	3	3
	4,379	1,992	(2,387)
	191	77	(113)
	129	7	(122)
	788	129	(658)
	2	6	4
	540	237	(303)
	276	3	(273)
	6,515	3,479	(3,036)
	\$62,845	\$27,975	(\$34,870)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAVA
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAVA	24,850	76,007	(51,157)
Total Revenues	\$24,850	\$76,007	(\$51,157)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	24,850	33,964	(9,114)
Total Revenues	\$24,850	\$33,964	(\$9,114)

Expenses			
	Actual	Budget	Variance
Salaries & Wages	11,916	32,353	20,438
Contract Labor	10	459	449
Payroll Tax Expense	870	2,135	1,265
403(b) Retirement Expense	148	749	601
Workers' Compensation Insurance	146	73	(72)
Health Insurance	769	2,974	2,206
Dental Insurance	45	156	111
Life & LTD Insurance	92	248	156
State Unemployment Insurance	(1)	262	263
Audit	43	1,023	981
Board Meeting Expense	19	131	112
Board Development	0	347	347
Copier Expenses	84	351	267
Dues & Memberships	743	683	(60)
Info. Tech. - Hardware & Software	10	385	375
Info. Tech. - Professional Fees	656	995	339
Insurance - Liability	60	77	17
Insurance - Malpractice	1,352	1,274	(78)
Office Supplies and Expenses	62	272	210
Postage and Shipping	22	99	77
Printing - Outside	21	116	95
Professional Services	87	591	504
Rent	1,362	5,659	4,296
Telephone	45	164	120
Monitoring/Investigation Expense	21	0	(21)
Staff Development - In-State	62	288	225
Staff Development - Out-of-State	3,206	609	(2,596)
DRI Outreach/Presentations	175	15,000	14,825
Allocation of Indirect Expenses	2,826	8,532	5,706
Total Expenses	\$24,850	\$76,007	\$51,157

	11,916	13,131	1,216
	10	719	709
	870	968	97
	148	597	448
	146	126	(20)
	769	975	206
	45	65	20
	92	192	100
	(1)	45	46
	43	1,060	1,017
	19	0	(19)
	0	151	151
	84	186	103
	743	624	(119)
	10	198	187
	656	1,056	400
	60	70	10
	1,352	1,025	(328)
	62	171	109
	22	26	4
	21	0	(21)
	87	221	134
	1,362	2,924	1,561
	45	129	84
	21	152	130
	62	0	(62)
	3,206	295	(2,911)
	175	5,272	5,097
	2,826	3,590	764
Total Expenses	\$24,850	\$33,964	\$9,114

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 August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIR	167,923	173,821	(5,897)
Program Income - Utilized	13	0	13
Total Revenues	\$167,936	\$173,821	(\$5,885)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	167,923	135,769	32,154
	13	12	1
	\$167,936	\$135,781	\$32,155

Expenses			
Salaries & Wages	99,305	98,248	(1,057)
Contract Labor	2,081	943	(1,137)
Payroll Tax Expense	7,222	6,573	(648)
403(b) Retirement Expense	4,438	3,865	(573)
Workers' Compensation Insurance	306	386	80
Health Insurance	4,513	6,553	2,040
Dental Insurance	289	353	64
Life & LTD Insurance	784	772	(12)
State Unemployment Insurance	10	611	601
Audit	2,087	2,102	15
Board Meeting Expense	179	270	91
Board Development	0	714	714
Copier Expenses	731	721	(10)
Dues & Memberships	1,959	2,047	88
Info. Tech. - Hardware & Software	688	792	103
Info. Tech. - Professional Fees	2,127	1,988	(139)
Insurance - Liability	161	158	(3)
Insurance - Malpractice	2,777	2,616	(161)
Legal Advocacy Expenses	25	89	63
Office Supplies and Expenses	629	559	(71)
Postage and Shipping	151	203	53
Printing - Outside	123	238	114
Professional Services	803	1,214	410
Publications & Subscriptions	1,273	1,476	203
Reasonable Accommodation	0	103	103
Rent	11,659	11,622	(37)
Telephone	489	337	(152)
Monitoring/Investigation Expense	51	778	727
Client Work Expense	2,585	1,181	(1,404)
Staff Development - In-State	11	1,443	1,431
Staff Development - Out-of-State	1,659	3,922	2,263
DRI Outreach/Presentations	534	2,593	2,059
Allocation of Indirect Expenses	18,286	18,354	67
Total Expenses	\$167,936	\$173,821	\$5,885

	99,305	77,649	(21,656)
	2,081	1,694	(387)
	7,222	5,555	(1,666)
	4,438	3,761	(677)
	306	281	(25)
	4,513	3,518	(995)
	289	228	(61)
	784	590	(194)
	10	347	337
	2,087	1,658	(429)
	179	0	(179)
	0	335	335
	731	618	(112)
	1,959	1,718	(241)
	688	514	(174)
	2,127	2,994	867
	161	144	(17)
	2,777	2,335	(442)
	25	8	(18)
	629	320	(309)
	151	80	(71)
	123	49	(74)
	803	651	(152)
	1,273	1,217	(57)
	0	13	13
	11,659	9,043	(2,616)
	489	360	(129)
	51	32	(19)
	2,585	1,241	(1,344)
	11	41	30
	1,659	1,537	(121)
	534	6	(528)
	18,286	17,245	(1,042)
	\$167,936	\$135,781	(\$32,155)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PABSS
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABSS	101,236	84,407	16,829
Program Income - Utilized	105	0	105
Total Revenues	\$101,341	\$84,407	\$16,934
Expenses			
Salaries & Wages	57,631	45,597	(12,034)
Contract Labor	1,405	489	(916)
Payroll Tax Expense	4,243	3,034	(1,209)
403(b) Retirement Expense	2,610	2,208	(402)
Workers' Compensation Insurance	162	125	(37)
Health Insurance	4,290	3,904	(386)
Dental Insurance	235	197	(38)
Life & LTD Insurance	533	369	(164)
State Unemployment Insurance	5	306	301
Audit	1,324	1,090	(235)
Board Meeting Expense	113	140	27
Board Development	0	370	370
Copier Expenses	497	349	(148)
Dues & Memberships	916	775	(141)
Info. Tech. - Hardware & Software	451	383	(68)
Info. Tech. - Professional Fees	1,438	1,038	(399)
Insurance - Liability	88	82	(6)
Insurance - Malpractice	1,440	1,356	(83)
Legal Advocacy Expenses	0	46	46
Office Supplies and Expenses	419	280	(139)
Postage and Shipping	102	104	2
Printing - Outside	74	123	49
Professional Services	549	629	80
Publications & Subscriptions	900	765	(135)
Reasonable Accommodation	0	54	54
Rent	7,946	5,623	(2,323)
Telephone	332	175	(157)
Client Work Expense	0	612	612
Staff Development - In-State	0	497	497
Staff Development - Out-of-State	633	649	16
DRI Outreach/Presentations	681	3,585	2,905
Allocation of Indirect Expenses	12,327	9,454	(2,873)
Total Expenses	\$101,341	\$84,407	(\$16,934)
Net Income (Loss)	\$0	\$0	\$0

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
101,236	97,314	3,922
105	159	(54)
\$101,341	\$97,473	\$3,868
57,631	54,025	(3,606)
1,405	1,280	(125)
4,243	3,956	(287)
2,610	2,673	63
162	198	36
4,290	3,818	(473)
235	216	(19)
533	469	(64)
5	290	285
1,324	1,090	(234)
113	0	(113)
0	254	254
497	475	(22)
916	804	(112)
451	384	(67)
1,438	2,390	952
88	100	12
1,440	1,650	210
0	35	35
419	234	(185)
102	65	(37)
74	46	(28)
549	566	17
900	868	(32)
0	7	7
7,946	6,919	(1,027)
332	276	(55)
0	78	78
0	153	153
633	627	(6)
681	3	(678)
12,327	13,522	1,195
\$101,341	\$97,473	(\$3,868)
\$0	\$0	\$0

Disability Rights Iowa
Profit and Loss Statement
WIPA
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue-WIPA	235,140	250,717	(15,577)
WIPA Match Funds	0	0	0
Program Income - Utilized	0	0	0
Total Revenues	\$235,140	\$250,717	(\$15,577)
Expenses			
Salaries & Wages	149,182	143,411	(5,771)
Contract Labor	462	1,610	1,148
Payroll Tax Expense	10,815	9,832	(983)
403(b) Retirement Expense	5,082	5,298	215
Workers' Compensation Insurance	516	321	(196)
Health Insurance	9,100	9,109	9
Dental Insurance	484	450	(34)
Life & LTD Insurance	1,412	1,269	(143)
State Unemployment Insurance	102	996	895
Audit	3,739	3,588	(151)
Board Meeting Expense	302	460	158
Board Development	0	1,218	1,218
Copier Expenses	31	17	(15)
Dues & Memberships	1,592	1,521	(71)
Info. Tech. - Hardware & Software	373	18	(354)
Info. Tech. - Professional Fees	4,030	3,915	(115)
Insurance - Liability	277	269	(8)
Insurance - Malpractice	4,741	4,466	(275)
Office Supplies and Expenses	878	459	(419)
Postage and Shipping	502	272	(230)
Printing - Outside	488	406	(82)
Professional Services	1,741	2,264	523
Rent	494	268	(226)
Telephone	884	568	(316)
Client Work Expense	360	7,095	6,735
Staff Development - In-State	2,754	5,729	2,975
Staff Development - Out-of-State	5,229	8,896	3,667
DRI Outreach/Presentations	466	9,000	8,534
WIPA Match	0	0	0
Allocation of Indirect Expenses	29,103	27,990	(1,113)
Total Expenses	\$235,140	\$250,717	\$15,577
Net Income (Loss)	\$0	\$0	\$0

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
235,140	136,875	98,265
0	7,500	(7,500)
0	190	(190)
\$235,140	\$144,565	\$90,575
149,182	84,883	(64,299)
462	1,711	1,249
10,815	6,268	(4,547)
5,082	4,259	(824)
516	334	(183)
9,100	3,307	(5,793)
484	191	(294)
1,412	796	(617)
102	470	369
3,739	2,291	(1,448)
302	0	(302)
0	426	426
31	17	(15)
1,592	915	(677)
373	111	(262)
4,030	4,331	301
277	177	(101)
4,741	2,759	(1,982)
878	447	(431)
502	231	(271)
488	0	(488)
1,741	1,093	(648)
494	266	(228)
884	362	(521)
360	496	136
2,754	641	(2,113)
5,229	1,062	(4,167)
466	0	(466)
0	7,500	7,500
29,103	19,221	(9,882)
\$235,140	\$144,565	(\$90,575)
\$0	\$0	\$0

Disability Rights Iowa
Profit and Loss Statement
Rep Payee
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABRP	238,274	230,381	7,893
Total Revenues	\$238,274	\$230,381	\$7,893

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	238,274	257,887	(19,613)
	\$238,274	\$257,887	(\$19,613)

Expenses			
Salaries & Wages	124,893	118,299	(6,593)
Contract Labor	440	1,408	968
Payroll Tax Expense	8,385	7,299	(1,086)
403(b) Retirement Expense	6,588	5,846	(743)
Workers' Compensation Insurance	465	342	(123)
Health Insurance	10,703	11,991	1,288
Dental Insurance	424	586	162
Life & LTD Insurance	1,317	988	(329)
State Unemployment Insurance	0	872	871
Audit	3,732	3,137	(595)
Board Meeting Expense	291	402	111
Board Development	0	1,065	1,065
Copier Expenses	1,153	1,076	(77)
Dues & Memberships	1,878	0	(1,878)
Info. Tech. - Hardware & Software	2,176	1,182	(995)
Info. Tech. - Professional Fees	5,141	4,507	(634)
Insurance - Liability	251	235	(16)
Insurance - Malpractice	4,145	3,905	(240)
Office Supplies and Expenses	1,456	834	(622)
Postage and Shipping	226	303	77
Printing - Outside	181	355	173
Professional Services	1,331	1,811	481
Rent	18,471	17,347	(1,124)
Telephone	831	504	(328)
Monitoring/Investigation Expense	10,098	14,212	4,114
Staff Development - In-State	0	881	881
Staff Development - Out-of-State	4,545	1,868	(2,677)
Allocation of Indirect Expenses	29,151	27,317	(1,834)
Total Expenses	\$238,274	\$228,574	(\$9,700)

124,893	135,714	10,821
440	3,510	3,070
8,385	9,535	1,150
6,588	6,775	186
465	543	78
10,703	10,554	(149)
424	602	178
1,317	1,285	(32)
0	754	754
3,732	3,495	(238)
291	0	(291)
0	662	662
1,153	1,193	40
1,878	1,852	(26)
2,176	1,714	(463)
5,141	7,772	2,630
251	284	33
4,145	4,506	361
1,456	663	(793)
226	177	(49)
181	0	(181)
1,331	1,376	45
18,471	18,892	421
831	754	(77)
10,098	7,591	(2,508)
0	40	40
4,545	1,358	(3,187)
29,151	36,286	7,136
\$238,274	\$257,887	\$19,613

Net Income (Loss)	\$0	\$1,807	(\$1,807)
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAAT
FYTD August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Contract Revenue-PAAT	31,175	46,989	(15,814)
Total Revenues	\$31,175	\$46,989	(\$15,814)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	31,175	51,283	(20,108)
Total Revenues	\$31,175	\$51,283	(\$20,108)

Expenses			
Salaries & Wages	16,548	28,801	12,252
Contract Labor	3,593	265	(3,327)
Payroll Tax Expense	1,235	1,954	719
403(b) Retirement Expense	816	1,380	565
Workers' Compensation Insurance	87	137	50
Health Insurance	957	1,487	530
Dental Insurance	51	88	37
Life & LTD Insurance	115	226	110
State Unemployment Insurance	0	165	165
Audit	297	592	295
Board Meeting Expense	20	76	55
Board Development	0	201	201
Copier Expenses	109	203	94
Dues & Memberships	184	186	2
Info. Tech. - Hardware & Software	78	223	145
Info. Tech. - Professional Fees	320	559	239
Insurance - Liability	40	44	5
Insurance - Malpractice	782	736	(45)
Office Supplies and Expenses	93	157	64
Postage and Shipping	25	57	32
Printing - Outside	13	67	54
Professional Services	122	342	219
Rent	1,719	3,271	1,552
Telephone	71	95	23
Monitoring/Investigation Expense	4	0	(4)
Staff Development - In-State	80	166	86
Staff Development - Out-of-State	535	352	(183)
DRI Outreach/Presentations	69	0	(69)
Allocation of Indirect Expenses	3,210	5,158	1,948
Total Expenses	\$31,175	\$46,989	\$15,814

16,548	30,117	13,569
3,593	598	(2,995)
1,235	2,135	900
816	1,499	684
87	76	(11)
957	1,049	92
51	77	26
115	226	111
0	136	136
297	732	435
20	0	(20)
0	1,170	1,170
109	220	112
184	155	(29)
78	172	94
320	1,142	821
40	44	5
782	628	(154)
93	119	25
25	30	6
13	0	(13)
122	243	121
1,719	3,489	1,770
71	133	61
4	0	(4)
80	6	(74)
535	677	141
69	0	(69)
3,210	6,410	3,200
\$31,175	\$51,283	\$20,108

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 August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PACOV	31,349	31,383	(34)
Total Revenues	\$31,349	\$31,383	(\$34)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	31,349	957	30,392
Total Revenues	\$31,349	\$957	\$30,392

Expenses			
Salaries & Wages	11,412	19,276	7,864
Contract Labor	23	178	156
Payroll Tax Expense	821	1,306	485
403(b) Retirement Expense	41	670	629
Workers' Compensation Insurance	55	47	(8)
Health Insurance	888	1,208	320
Dental Insurance	77	66	(12)
Life & LTD Insurance	101	140	39
State Unemployment Insurance	5	114	109
Audit	322	397	75
Board Meeting Expense	22	51	29
Board Development	0	135	135
Copier Expenses	94	136	43
Dues & Memberships	132	125	(7)
Info. Tech. - Hardware & Software	82	150	68
Info. Tech. - Professional Fees	307	375	69
Insurance - Liability	29	30	1
Insurance - Malpractice	525	494	(30)
Office Supplies and Expenses	143	106	(38)
Postage and Shipping	18	38	21
Printing - Outside	6,230	45	(6,185)
Professional Services	114	229	115
Rent	1,532	2,195	663
Telephone	61	64	3
Monitoring/Investigation Expense	469	0	(469)
Staff Development - In-State	0	112	112
Staff Development - Out-of-State	83	236	153
DRI Outreach/Presentations	5,039	0	(5,039)
Allocation of Indirect Expenses	2,724	3,460	736
Total Expenses	\$31,349	\$31,383	\$34

	11,412	725	(10,687)
	23	0	(23)
	821	55	(767)
	41	14	(26)
	55	0	(55)
	888	6	(882)
	77	0	(77)
	101	2	(99)
	5	4	(1)
	322	0	(322)
	22	0	(22)
	0	0	0
	94	2	(92)
	132	0	(132)
	82	0	(82)
	307	8	(298)
	29	0	(29)
	525	0	(525)
	143	1	(143)
	18	0	(18)
	6,230	0	(6,230)
	114	2	(112)
	1,532	26	(1,506)
	61	1	(60)
	469	0	(469)
	0	0	0
	83	0	(83)
	5,039	0	(5,039)
	2,724	111	(2,613)
Total Expenses	\$31,349	\$957	(\$30,392)

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 August 2022

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Attorneys Fees	572,297	0	572,297
Donations	19,286	13,750	5,536
Interest Income	492	0	492
Realized Gain/(Loss) on Investment	573	0	573
Interest/Dividends on Investment	2,344	0	2,344
Investment Fees	(429)	0	(429)
Other Income	0	0	0
Total Revenues	\$594,564	\$13,750	\$580,814

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
572,297	0	572,297
19,286	8,224	11,063
492	52	441
573	0	573
2,344	0	2,344
(429)	0	(429)
0	6,546	(6,546)
\$594,564	\$14,821	\$579,743

Expenses			
Salaries & Wages	2,257	13,978	11,721
Contract Labor	3	135	132
Payroll Tax Expense	168	944	777
403(b) Retirement Expense	29	227	197
Workers' Compensation Insurance	42	26	(16)
Health Insurance	63	1,069	1,006
Dental Insurance	2	54	52
Life & LTD Insurance	5	99	94
State Unemployment Insurance	1	84	83
Audit	30	301	271
Board Meeting Expense	21	39	18
Board Development	0	102	102
Copier Expenses	7	95	88
Dues & Memberships	90	95	5
Info. Tech. - Hardware & Software	10	104	94
Info. Tech. - Professional Fees	24	287	263
Insurance - Liability	18	23	5
Insurance - Malpractice	398	375	(23)
Office Supplies and Expenses	52	77	24
Postage and Shipping	1	29	28
Printing - Outside	4	34	30
Professional Services	8	174	165
Rent	78	1,530	1,452
Telephone	5	48	44
Staff Development - In-State	949	85	(865)
Staff Development - Out-of-State	1	179	178
DRI Outreach/Presentations	18,544	0	(18,544)
Allocation of Indirect Expenses	323	2,599	2,277
Total Expenses	\$23,133	\$22,791	(\$343)

2,257	8,103	5,845
3	3,726	3,723
168	378	210
29	77	47
42	4	(38)
63	101	37
2	6	3
5	17	12
1	7	7
30	93	63
21	0	(21)
0	12	12
7	17	10
90	8	(82)
10	20	10
24	86	62
18	3	(15)
398	32	(366)
52	77	24
1	2	1
4	0	(4)
8	23	15
78	256	178
5	11	6
949	0	(949)
1	13	12
18,544	41	(18,503)
323	462	140
\$23,133	\$13,574	(\$9,560)

Net Income (Loss)	\$571,430	(\$9,041)	\$580,471
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\$571,430	\$1,247	\$570,183
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Disability Rights Iowa
Profit and Loss Statement
Administration
FYTD August 2022

	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	140,768	144,653	3,885
Contract Labor	286	1,002	716
Payroll Tax Expense	10,435	10,537	103
403(b) Retirement Expense	4,819	5,131	313
Workers' Compensation Insurance	0	158	158
Health Insurance	6,292	3,904	(2,387)
Dental Insurance	436	437	0
Life & LTD Insurance	919	959	40
State Unemployment Insurance	58	650	592
Board Meeting Expense	49	286	238
Board Development	0	0	0
Copier Expenses	861	766	(96)
Dues & Memberships	0	18	18
Info. Tech. - Hardware & Software	771	841	70
Info. Tech. - Professional Fees	3,080	2,925	(155)
Office Supplies and Expenses	550	593	43
Postage and Shipping	223	436	212
Printing - Outside	71	252	181
Professional Services	313	1,178	864
Publications & Subscriptions	89	121	32
Rent	13,834	12,342	(1,492)
Telephone	569	358	(211)
Staff Development - In-State	0	627	627
Staff Development - Out-of-State	0	1,329	1,329
Allocation of Indirect Expenses	(184,422)	(189,503)	(5,081)
Total Expenses	\$0	\$0	\$0

140,768	151,056	10,288
286	1,613	1,326
10,435	11,352	917
4,819	6,753	1,934
0	0	0
6,292	3,310	(2,982)
436	415	(21)
919	898	(21)
58	644	586
49	0	(49)
0	271	271
861	869	8
0	0	0
771	736	(34)
3,080	5,027	1,946
550	384	(167)
223	211	(12)
71	0	(71)
313	352	39
89	116	27
13,834	13,764	(70)
569	536	(33)
0	0	0
0	0	0
(184,422)	(198,305)	(13,883)
\$0	\$0	\$0

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
Mid-Iowa Health Foundation - Emily Ehlers Fellowship
 FYTD August 2022

	Actual vs. Budget			Actual vs. Prior Year Same Period		
	Actual	Budget	Variance	Actual	Prior Year	Variance
Revenues						
Fellowship Rev. - Mid-Iowa Health Four	1,060	0	1,060	1,060	0	1,060
Total Revenues	\$1,060	\$0	\$1,060	\$1,060	\$0	\$1,060
Expenses						
Salaries & Wages	1,060	0	(1,060)	1,060	0	(1,060)
Total Expenses	\$1,060	\$0	(\$1,060)	\$1,060	\$0	(\$1,060)
Net Income (Loss)	\$0	\$0	\$0	\$0	\$0	\$0