

# Disability Rights Iowa

## Financial Statement Notes

October 2022 – December 2022

### General Overview Affecting All or Multiple Grants

- **Salaries & Wages** have a favorable variance of \$18,696. DRI began FY23 with two unfilled budgeted positions. These were empty due to resignation late in FY22. One of the positions (Intake) was filled on 12/5/2022 and the other position (Attorney) will not be filled in FY23.
- **Info Tech – Hardware & Software** shows a positive variance of 14,468. DRI budgeted \$21,000 for new laptops and docking stations to facilitate a conversion to a cloud server in early FY23. DRI was able to purchase this hardware for less than budget, and paid for the cloud conversion through a more robust monthly service agreement with Dymin Systems. DRI has paid for 50% of the hardware to date, and will pay for the remaining 50% upon delivery and conversion to the cloud server.
- **Staff Development** shows a favorable variance of \$9,785. DRI straight lines this expense in the budget as timing of many conferences is unknown when budgeting. However, the majority of conferences occur in the warmer spring through fall months of the year.
- **DRI Outreach/Presentation** shows a favorable variance of \$7,718. This is an intentional variance. DRI elected to trim down its planned October employment event expenses in order to facilitate greater upcoming expense in its ongoing strategic planning project, which will influence **Contract Labor** and **Board Development** line items.

### Balance Sheet (p. 3-4)

- **Money Market – Unrestricted** - \$175,000 of Unrestricted Attorney's Fees received in February '22 were moved into this account per Board approval. \$75,000 of this was moved to an **Unrestricted Certificate of Deposit** investment in December '22.
- **Comm. Found. Of Greater DSM – Unrestricted** - \$398,000 of Unrestricted Attorney's Fees received in February '22 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.
- **Def. Revenue – Mid-Iowa Health Foundation Fellowship** – Balance is for a fellowship awarded to one of DRI's Attorneys. The funds are held by DRI and utilized when work specific to the fellowship is conducted.

### Income Statement

- **PADD (p. 7)** – PADD funds were utilized heavily in FY22. DRI welcomes spending being slightly favorable to budget in this grant so far in FY23; however, the offsetting grant is mostly PAIR, which will need to be a focus as discussed below in the PAIR section.
- **PAIMI (p. 8)** – PAIMI funds have been expended more in FY23 than over the same period of FY22. A considerable uptick was seen in December and with a lawsuit filed in January that relates to PAIMI, this grant will be utilized more moving forward.

- **PAVA (p. 10)** – The late FY22 resignation of DRI's Intake Specialist caused a DRI employee who is supposed to spend 50% of her time on PAVA and 50% of her time on Intake to spend all of her time on Intake. DRI hired a new Intake Specialist in December so more time will now be focused on PAVA. A large project will need to be undertaken at some point in FY23.
- **PAIR (p. 11)** – Activity in PAIR over Q1 has been substantially greater than typical. DRI is proactively planning strategies to slow spending while still providing necessary service. It is imperative that planning moving forward moves focus into other grants such as PAVA and PAIMI.
- **PAPH (p. 16)** – This temporary grant runs through 9/30/2024. Spending in this grant will ramp up as more monitoring is conducted at facilities across Iowa.
- **Unrestricted (p. 17)** – A positive variance in Unrestricted Salaries & Wages will persist through FY23 due to the resignation of an Attorney in late FY22. This position will not be filled which allows DRI to appropriately use grant funds to pay the wages of a recently hired temporary staff attorney who was budgeted to receive the majority of her wages from Unrestricted funds.

# Disability Rights Iowa

## Balance Sheet

As of: 12/31/2022

	12/31/2022	12/31/2021	Change
<b>Assets</b>			
<b>Current Assets</b>			
Petty Cash	100	100	0
Checking - Regular	34,285	24,887	9,398
Checking - Unrestricted	9,046	5,296	3,750
Money Market - Unrestricted	101,288	10,177	91,112
Savings - Program Income	121,315	28,122	93,193
Comm. Found. of Greater DSM - Unrestricted - A	331,087	0	331,087
Unrestricted Certificate of Deposits	75,211	0	75,211
A/R Accounts - All Grants	67,292	45,480	21,812
A/R - Misc	3,345	0	3,345
Prepaid Insurance	22,845	27,440	(4,595)
Prepaid Postage	4	9	(5)
Prepaid Expenses	10,876	11,689	(813)
Security Deposit	12,336	12,336	0
<b>Total Current Assets</b>	<b>789,031</b>	<b>165,537</b>	<b>623,494</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>\$789,031</b>	<b>\$165,537</b>	<b>\$623,494</b>
<b>Liabilities &amp; Retained Earnings</b>			
<b>Liabilities</b>			
Accounts Payable	295	0	295
Accrued Payroll	29,546	22,146	7,400
Accrued Payroll Tax	2,235	1,694	541
Accrued 403(b)	1,163	919	245
Def. Revenue - Mid-Iowa Health Foundation Fellow	12,734	0	12,734
Deferred Revenue - CFGDM	2,500	0	2,500
Tax Sheltered Annuity Withheld	5,032	4,174	857
Unreimbursed Medical	3,681	2,976	705
FSP-Dependent Care	4,381	2,412	1,969
AFLAC Insurance Withheld	210	210	0
Accrued Vacation Payable	48,853	47,387	1,466
<b>Total Liabilities</b>	<b>110,630</b>	<b>81,919</b>	<b>28,711</b>

# Disability Rights Iowa

## Balance Sheet

As of: 12/31/2022

	12/31/2022	12/31/2021	Change
<b>Retained Earnings</b>			
Unexpended Fund Balance	630,173	56,501	573,671
PADD Program Income	29,339	22,369	6,970
PAIMI Program Income	91,977	5,754	86,223
Unrealized Gain/(Loss) on Investment	(71,036)	0	(71,036)
Current Year Cumulative Income/(Loss)	(2,051)	(1,005)	(1,045)
<b>Total Retained Earnings</b>	<b>678,401</b>	<b>83,618</b>	<b>594,783</b>
<b>Total Liabilities &amp; Retained Earnings</b>	<b>\$789,031</b>	<b>\$165,537</b>	<b>\$623,494</b>

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

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PADD	103,784	115,146	(11,362)
Grant Revenue - PAIMI	110,343	133,797	(23,453)
Grant Revenue - PAIR	84,724	52,007	32,717
Grant Revenue - PABSS	29,327	31,200	(1,873)
Grant Revenue - PATBI	9,072	13,318	(4,246)
Grant Revenue - PAVA	10,008	34,569	(24,562)
Grant Revenue - PABRP	57,011	57,696	(685)
Grant Revenue - PACOV	0	0	0
Grant Revenue - PHWF	8,988	19,507	(10,519)
Fellowship Rev. - Mid-Iowa Health Four	1,206	0	1,206
Grant Revenue-WIPA	65,547	70,342	(4,795)
Contract Revenue-PAAT	9,836	10,405	(569)
Program Income - Utilized	340	0	340
Donations	1,566	7,500	(5,934)
Interest Income	326	0	326
Interest/Dividends on Investment	211	0	211
<b>Total Revenues</b>	<b>\$492,288</b>	<b>\$545,488</b>	<b>(\$53,200)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
103,784	96,433	7,351	
110,343	88,486	21,858	
84,724	40,379	44,344	
29,327	25,060	4,267	
9,072	22,740	(13,668)	
10,008	1,195	8,812	
57,011	64,368	(7,357)	
0	10,217	(10,217)	
8,988	0	8,988	
1,206	0	1,206	
65,547	61,364	4,183	
9,836	6,452	3,384	
340	0	340	
1,566	263	1,302	
326	13	313	
211	0	211	
<b>\$492,288</b>	<b>\$416,970</b>	<b>\$75,319</b>	

<b>Expenses</b>			
Salaries & Wages	336,371	355,067	18,696
Contract Labor	7,946	9,000	1,054
Payroll Tax Expense	25,117	25,681	564
403(b) Retirement Expense	13,667	15,496	1,829
Workers' Compensation Insurance	867	857	(10)
Health Insurance	19,267	25,847	6,580
Dental Insurance	1,049	1,322	273
Life & LTD Insurance	2,508	2,656	149
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	644	1,150	506
Board Development	2,043	0	(2,043)
PAC Development Expense	0	1,000	1,000
Copier Expenses	979	1,541	562
Dues & Memberships	2,432	4,906	2,474
Info. Tech. - Hardware & Software	7,607	22,075	14,468
Info. Tech. - Professional Fees	9,576	9,149	(427)
Insurance - Liability	2,996	452	(2,544)
Insurance - Malpractice	7,602	9,375	1,773
Legal Advocacy Expenses	665	300	(365)
Litigation Expense	0	750	750
Office Supplies and Expenses	2,223	2,250	27
Postage and Shipping	985	680	(305)
Printing - Outside	642	1,250	608
Professional Services	2,313	3,417	1,105
Publications & Subscriptions	3,089	3,149	59
Reasonable Accommodation	0	125	125
Rent	31,673	31,908	236
Telephone	1,291	1,838	547
Monitoring/Investigation Expense	4,292	6,797	2,505
Client Work Expense	1,767	3,250	1,483
Staff Development - In-State	944	2,563	1,619
Staff Development - Out-of-State	3,199	11,365	8,166
DRI Outreach/Presentations	584	8,302	7,718

336,371	290,490	(45,881)
7,946	0	(7,946)
25,117	20,925	(4,191)
13,667	12,612	(1,055)
867	1,006	139
19,267	14,788	(4,479)
1,049	954	(96)
2,508	2,433	(75)
0	234	234
644	0	(644)
2,043	0	(2,043)
0	149	149
979	1,895	916
2,432	2,571	139
7,607	340	(7,267)
9,576	8,057	(1,520)
2,996	350	(2,646)
7,602	7,961	359
665	42	(624)
0	0	0
2,223	1,797	(426)
985	448	(537)
642	3,100	2,458
2,313	2,172	(140)
3,089	2,951	(138)
0	0	0
31,673	30,965	(707)
1,291	1,230	(61)
4,292	2,419	(1,873)
1,767	578	(1,190)
944	932	(12)
3,199	655	(2,545)
584	5,922	5,338

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

	Actual vs. Budget		
	Actual	Budget	Variance
Allocation of Indirect Expenses	0	(700)	(700)
<b>Total Expenses</b>	<b>\$494,339</b>	<b>\$562,819</b>	<b>\$68,480</b>
<b>Net Income (Loss)</b>	<b>(\$2,051)</b>	<b>(\$17,331)</b>	<b>\$15,280</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
Allocation of Indirect Expenses	0	0	0
<b>Total Expenses</b>	<b>\$494,339</b>	<b>\$417,975</b>	<b>(\$76,364)</b>
<b>Net Income (Loss)</b>	<b>(\$2,051)</b>	<b>(\$1,005)</b>	<b>(\$1,045)</b>

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

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PADD	103,784	115,146	(11,362)
<b>Total Revenues</b>	<b>\$103,784</b>	<b>\$115,146</b>	<b>(\$11,362)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	103,784	96,433	7,351
<b>Total Revenues</b>	<b>\$103,784</b>	<b>\$96,433</b>	<b>\$7,351</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	60,559	65,039	4,480
Contract Labor	1,629	1,853	224
Payroll Tax Expense	4,518	4,719	201
403(b) Retirement Expense	2,043	2,860	817
Workers' Compensation Insurance	191	152	(40)
Health Insurance	3,265	3,803	539
Dental Insurance	212	237	25
Life & LTD Insurance	481	469	(12)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	16	67	51
Board Development	364	0	(364)
Copier Expenses	221	334	113
Dues & Memberships	560	1,261	701
Info. Tech. - Hardware & Software	2,000	4,779	2,778
Info. Tech. - Professional Fees	1,865	1,552	(313)
Insurance - Liability	650	88	(562)
Insurance - Malpractice	1,498	1,837	339
Legal Advocacy Expenses	0	101	101
Litigation Expense	0	225	225
Office Supplies and Expenses	471	433	(38)
Postage and Shipping	87	118	31
Printing - Outside	159	134	(24)
Professional Services	491	622	131
Publications & Subscriptions	1,179	1,137	(42)
Reasonable Accommodation	0	42	42
Rent	7,541	6,907	(633)
Telephone	231	339	108
Monitoring/Investigation Expense	75	403	328
Client Work Expense	443	671	228
Staff Development - In-State	21	274	253
Staff Development - Out-of-State	1,178	2,412	1,234
DRI Outreach/Presentations	214	986	772
Allocation of Indirect Expenses	11,624	11,294	(330)
<b>Total Expenses</b>	<b>\$103,784</b>	<b>\$115,146</b>	<b>\$11,362</b>

	60,559	61,653	1,094
	1,629	0	(1,629)
	4,518	4,475	(43)
	2,043	2,739	697
	191	213	22
	3,265	2,277	(987)
	212	178	(34)
	481	482	1
	0	27	27
	16	0	(16)
	364	0	(364)
	221	434	213
	560	548	(12)
	2,000	0	(2,000)
	1,865	1,464	(401)
	650	72	(578)
	1,498	1,647	149
	0	29	29
	0	0	0
	471	293	(178)
	87	71	(16)
	159	13	(145)
	491	478	(13)
	1,179	1,123	(55)
	0	0	0
	7,541	7,086	(455)
	231	244	13
	75	1	(74)
	443	242	(201)
	21	0	(21)
	1,178	292	(887)
	214	309	95
	11,624	10,042	(1,581)
<b>Total Expenses</b>	<b>\$103,784</b>	<b>\$96,433</b>	<b>(\$7,351)</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 December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAIMI	110,343	133,797	(23,453)
<b>Total Revenues</b>	<b>\$110,343</b>	<b>\$133,797</b>	<b>(\$23,453)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	110,343	88,486	21,858
<b>Total Revenues</b>	<b>\$110,343</b>	<b>\$88,486</b>	<b>\$21,858</b>

<b>Expenses</b>			
	Actual	Budget	Variance
Salaries & Wages	67,589	74,630	7,041
Contract Labor	1,366	2,041	675
Payroll Tax Expense	5,027	5,459	431
403(b) Retirement Expense	2,547	3,262	715
Workers' Compensation Insurance	161	178	16
Health Insurance	3,237	5,188	1,951
Dental Insurance	183	270	88
Life & LTD Insurance	409	531	122
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	13	76	63
Board Development	305	0	(305)
PAC Development Expense	0	1,000	1,000
Copier Expenses	190	376	187
Dues & Memberships	571	1,404	833
Info. Tech. - Hardware & Software	1,666	5,388	3,722
Info. Tech. - Professional Fees	1,583	1,750	167
Insurance - Liability	577	100	(478)
Insurance - Malpractice	1,657	2,071	414
Legal Advocacy Expenses	665	113	(552)
Office Supplies and Expenses	400	488	88
Postage and Shipping	74	133	59
Printing - Outside	138	151	14
Professional Services	416	701	285
Publications & Subscriptions	1,088	1,246	158
Reasonable Accommodation	0	47	47
Rent	6,408	7,788	1,380
Telephone	196	382	186
Monitoring/Investigation Expense	169	604	436
Client Work Expense	721	756	36
Staff Development - In-State	142	309	166
Staff Development - Out-of-State	1,190	2,662	1,472
DRI Outreach/Presentations	62	1,928	1,866
Allocation of Indirect Expenses	11,594	12,765	1,171
<b>Total Expenses</b>	<b>\$110,343</b>	<b>\$133,797</b>	<b>\$23,453</b>

	67,589	55,945	(11,644)
	1,366	0	(1,366)
	5,027	4,154	(873)
	2,547	2,461	(85)
	161	220	59
	3,237	2,838	(398)
	183	171	(12)
	409	440	31
	0	22	22
	13	0	(13)
	305	0	(305)
	0	149	149
	190	394	204
	571	550	(21)
	1,666	0	(1,666)
	1,583	1,347	(235)
	577	75	(503)
	1,657	1,696	38
	665	0	(665)
	400	263	(137)
	74	63	(10)
	138	13	(125)
	416	458	42
	1,088	1,188	100
	0	0	0
	6,408	6,438	30
	196	222	26
	169	14	(154)
	721	0	(721)
	142	0	(142)
	1,190	290	(900)
	62	313	251
	11,594	8,760	(2,834)
<b>Total Expenses</b>	<b>\$110,343</b>	<b>\$88,486</b>	<b>(\$21,858)</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 December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PATBI	9,072	13,318	(4,246)
Program Income - Utilized	34	0	34
<b>Total Revenues</b>	<b>\$9,106</b>	<b>\$13,318</b>	<b>(\$4,212)</b>
<b>Expenses</b>			
Salaries & Wages	5,267	7,676	2,409
Contract Labor	139	165	26
Payroll Tax Expense	401	557	156
403(b) Retirement Expense	248	366	117
Workers' Compensation Insurance	15	18	3
Health Insurance	322	431	109
Dental Insurance	19	27	8
Life & LTD Insurance	40	53	13
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	1	7	6
Board Development	31	0	(31)
Copier Expenses	20	37	17
Dues & Memberships	56	144	88
Info. Tech. - Hardware & Software	140	533	393
Info. Tech. - Professional Fees	151	173	22
Insurance - Liability	54	10	(44)
Insurance - Malpractice	163	205	42
Legal Advocacy Expenses	0	11	11
Office Supplies and Expenses	38	48	11
Postage and Shipping	7	13	6
Printing - Outside	12	15	3
Professional Services	36	69	33
Publications & Subscriptions	157	95	(61)
Reasonable Accommodation	0	5	5
Rent	619	771	152
Telephone	19	38	19
Monitoring/Investigation Expense	23	107	84
Client Work Expense	114	75	(40)
Staff Development - In-State	2	31	29
Staff Development - Out-of-State	91	219	128
DRI Outreach/Presentations	8	159	151
Allocation of Indirect Expenses	915	1,259	344
<b>Total Expenses</b>	<b>\$9,106</b>	<b>\$13,318</b>	<b>\$4,212</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
9,072	22,740	(13,668)
34	0	34
<b>\$9,106</b>	<b>\$22,740</b>	<b>(\$13,634)</b>
5,267	15,476	10,209
139	0	(139)
401	1,114	713
248	695	447
15	25	10
322	390	68
19	39	20
40	93	53
0	4	4
1	0	(1)
31	0	(31)
20	85	66
56	77	21
140	0	(140)
151	274	123
54	9	(45)
163	211	49
0	2	2
38	61	23
7	15	8
12	2	(10)
36	78	41
157	64	(92)
0	0	0
619	1,397	778
19	47	28
23	0	(23)
114	141	27
2	0	(2)
91	6	(84)
8	59	51
915	2,374	1,459
<b>\$9,106</b>	<b>\$22,740</b>	<b>\$13,634</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**PAVA**  
FYTD December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAVA	10,008	34,569	(24,562)
<b>Total Revenues</b>	<b>\$10,008</b>	<b>\$34,569</b>	<b>(\$24,562)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	10,008	1,195	8,812
	<b>\$10,008</b>	<b>\$1,195</b>	<b>\$8,812</b>

<b>Expenses</b>			
Salaries & Wages	4,810	18,249	13,439
Contract Labor	190	460	270
Payroll Tax Expense	358	1,334	977
403(b) Retirement Expense	119	723	604
Workers' Compensation Insurance	27	42	15
Health Insurance	550	1,526	976
Dental Insurance	32	80	48
Life & LTD Insurance	63	149	86
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	21	21
Board Development	47	0	(47)
Copier Expenses	24	104	80
Dues & Memberships	115	237	122
Info. Tech. - Hardware & Software	333	1,486	1,154
Info. Tech. - Professional Fees	249	490	241
Insurance - Liability	111	28	(83)
Insurance - Malpractice	451	571	121
Office Supplies and Expenses	64	135	71
Postage and Shipping	11	37	26
Printing - Outside	18	542	524
Professional Services	70	194	124
Rent	980	2,148	1,168
Telephone	30	105	75
Monitoring/Investigation Expense	14	87	74
Staff Development - In-State	0	42	42
Staff Development - Out-of-State	32	799	767
DRI Outreach/Presentations	203	1,466	1,262
Allocation of Indirect Expenses	1,110	3,516	2,405
<b>Total Expenses</b>	<b>\$10,008</b>	<b>\$34,569</b>	<b>\$24,562</b>

	4,810	281	(4,529)
	190	0	(190)
	358	21	(336)
	119	12	(107)
	27	43	15
	550	18	(532)
	32	2	(30)
	63	5	(58)
	0	(1)	(1)
	0	0	0
	47	0	(47)
	24	5	(19)
	115	84	(31)
	333	0	(333)
	249	18	(231)
	111	16	(94)
	451	369	(82)
	64	3	(61)
	11	1	(10)
	18	0	(18)
	70	12	(58)
	980	75	(905)
	30	3	(28)
	14	0	(14)
	0	0	0
	32	2	(30)
	203	175	(28)
	1,110	51	(1,059)
	<b>\$10,008</b>	<b>\$1,195</b>	<b>(\$8,812)</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**  
**PAIR**  
FYTD December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PAIR	84,724	52,007	32,717
Program Income - Utilized	136	0	136
<b>Total Revenues</b>	<b>\$84,860</b>	<b>\$52,007</b>	<b>\$32,853</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	84,724	40,379	44,344
	136	0	136
	<b>\$84,860</b>	<b>\$40,379</b>	<b>\$44,480</b>

<b>Expenses</b>			
Salaries & Wages	53,919	29,420	(24,499)
Contract Labor	1,096	669	(427)
Payroll Tax Expense	4,029	2,133	(1,896)
403(b) Retirement Expense	1,653	1,306	(347)
Workers' Compensation Insurance	122	69	(52)
Health Insurance	2,064	1,723	(341)
Dental Insurance	142	96	(46)
Life & LTD Insurance	351	215	(136)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	7	30	23
Board Development	245	0	(245)
Copier Expenses	197	151	(46)
Dues & Memberships	288	569	281
Info. Tech. - Hardware & Software	891	2,163	1,272
Info. Tech. - Professional Fees	1,307	702	(604)
Insurance - Liability	390	40	(350)
Insurance - Malpractice	677	831	154
Legal Advocacy Expenses	0	46	46
Litigation Expense	0	525	525
Office Supplies and Expenses	329	196	(133)
Postage and Shipping	64	53	(10)
Printing - Outside	122	61	(61)
Professional Services	312	282	(30)
Publications & Subscriptions	399	387	(12)
Reasonable Accommodation	0	19	19
Rent	5,460	3,126	(2,334)
Telephone	168	153	(15)
Monitoring/Investigation Expense	10	161	151
Client Work Expense	152	304	152
Staff Development - In-State	29	124	95
Staff Development - Out-of-State	122	888	766
DRI Outreach/Presentations	19	452	433
Allocation of Indirect Expenses	10,298	5,112	(5,186)
<b>Total Expenses</b>	<b>\$84,860</b>	<b>\$52,007</b>	<b>(\$32,853)</b>

	53,919	25,597	(28,322)
	1,096	0	(1,096)
	4,029	1,874	(2,155)
	1,653	1,173	(479)
	122	94	(28)
	2,064	1,086	(978)
	142	70	(72)
	351	207	(144)
	0	10	10
	7	0	(7)
	245	0	(245)
	197	186	(11)
	288	242	(46)
	891	0	(891)
	1,307	624	(683)
	390	33	(357)
	677	757	80
	0	11	11
	0	0	0
	329	119	(210)
	64	30	(33)
	122	6	(116)
	312	201	(110)
	399	308	(92)
	0	0	0
	5,460	3,033	(2,427)
	168	104	(64)
	10	0	(10)
	152	195	43
	29	0	(29)
	122	17	(105)
	19	106	87
	10,298	4,296	(6,001)
	<b>\$84,860</b>	<b>\$40,379</b>	<b>(\$44,480)</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 December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PABSS	29,327	31,200	(1,873)
Program Income - Utilized	170	0	170
<b>Total Revenues</b>	<b>\$29,497</b>	<b>\$31,200</b>	<b>(\$1,703)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	29,327	25,060	4,267
	170	0	170
	<b>\$29,497</b>	<b>\$25,060</b>	<b>\$4,437</b>

<b>Expenses</b>			
Salaries & Wages	17,878	16,805	(1,074)
Contract Labor	380	428	48
Payroll Tax Expense	1,329	1,232	(97)
403(b) Retirement Expense	795	670	(125)
Workers' Compensation Insurance	46	39	(7)
Health Insurance	1,011	1,459	448
Dental Insurance	56	75	18
Life & LTD Insurance	120	138	18
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	19	19
Board Development	85	0	(85)
Copier Expenses	59	97	38
Dues & Memberships	112	229	117
Info. Tech. - Hardware & Software	439	1,383	944
Info. Tech. - Professional Fees	462	449	(13)
Insurance - Liability	161	26	(135)
Insurance - Malpractice	426	532	106
Legal Advocacy Expenses	0	29	29
Office Supplies and Expenses	117	125	8
Postage and Shipping	21	34	13
Printing - Outside	38	39	1
Professional Services	134	180	46
Publications & Subscriptions	266	248	(19)
Reasonable Accommodation	0	12	12
Rent	1,885	1,999	114
Telephone	58	98	40
Client Work Expense	106	194	88
Staff Development - In-State	5	39	34
Staff Development - Out-of-State	28	787	759
DRI Outreach/Presentations	33	562	529
Allocation of Indirect Expenses	3,447	3,274	(172)
<b>Total Expenses</b>	<b>\$29,497</b>	<b>\$31,200</b>	<b>\$1,703</b>

	17,878	15,242	(2,636)
	380	0	(380)
	1,329	1,133	(196)
	795	651	(144)
	46	52	6
	1,011	1,059	48
	56	59	3
	120	137	17
	0	5	5
	0	0	0
	85	0	(85)
	59	124	65
	112	113	1
	439	0	(439)
	462	412	(50)
	161	17	(144)
	426	393	(33)
	0	0	0
	117	84	(33)
	21	21	(1)
	38	3	(35)
	134	126	(8)
	266	238	(28)
	0	0	0
	1,885	2,022	137
	58	69	11
	106	0	(106)
	5	0	(5)
	28	11	(17)
	33	148	115
	3,447	2,941	(505)
	<b>\$29,497</b>	<b>\$25,060</b>	<b>(\$4,437)</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 December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue-WIPA	65,547	70,342	(4,795)
<b>Total Revenues</b>	<b>\$65,547</b>	<b>\$70,342</b>	<b>(\$4,795)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	65,547	61,364	4,183
	<b>\$65,547</b>	<b>\$61,364</b>	<b>\$4,183</b>

<b>Expenses</b>			
Salaries & Wages	42,339	42,193	(146)
Contract Labor	1,102	1,086	(16)
Payroll Tax Expense	3,126	2,947	(179)
403(b) Retirement Expense	2,117	2,110	(7)
Workers' Compensation Insurance	142	94	(48)
Health Insurance	2,460	3,754	1,294
Dental Insurance	135	192	57
Life & LTD Insurance	366	352	(13)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	49	49
Board Development	272	0	(272)
Copier Expenses	1	4	3
Dues & Memberships	291	407	116
Info. Tech. - Hardware & Software	24	58	33
Info. Tech. - Professional Fees	1,106	1,068	(38)
Insurance - Liability	480	65	(415)
Insurance - Malpractice	1,097	1,350	253
Office Supplies and Expenses	171	193	21
Postage and Shipping	608	58	(551)
Printing - Outside	1	99	98
Professional Services	354	500	145
Rent	52	83	31
Telephone	263	208	(55)
Client Work Expense	231	1,250	1,019
Staff Development - In-State	704	1,536	833
Staff Development - Out-of-State	480	2,101	1,621
DRI Outreach/Presentations	0	1,500	1,500
Allocation of Indirect Expenses	7,625	7,085	(540)
<b>Total Expenses</b>	<b>\$65,547</b>	<b>\$70,342</b>	<b>\$4,795</b>

	42,339	41,050	(1,289)
	1,102	0	(1,102)
	3,126	3,045	(81)
	2,117	1,357	(760)
	142	155	13
	2,460	2,150	(309)
	135	115	(20)
	366	361	(5)
	0	102	102
	0	0	0
	272	0	(272)
	1	14	13
	291	513	222
	24	340	316
	1,106	1,287	181
	480	57	(423)
	1,097	1,293	196
	171	475	304
	608	108	(500)
	1	37	37
	354	323	(31)
	52	229	177
	263	182	(80)
	231	0	(231)
	704	782	79
	480	0	(480)
	0	0	0
	7,625	7,386	(238)
	<b>\$65,547</b>	<b>\$61,364</b>	<b>(\$4,183)</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**  
**Rep Payee**  
FYTD December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PABRP	57,011	57,696	(685)
<b>Total Revenues</b>	<b>\$57,011</b>	<b>\$57,696</b>	<b>(\$685)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	57,011	64,368	(7,357)
	<b>\$57,011</b>	<b>\$64,368</b>	<b>(\$7,357)</b>

<b>Expenses</b>			
Salaries & Wages	32,326	30,482	(1,844)
Contract Labor	777	814	37
Payroll Tax Expense	2,319	2,146	(173)
403(b) Retirement Expense	1,608	1,524	(84)
Workers' Compensation Insurance	104	69	(35)
Health Insurance	2,371	2,812	442
Dental Insurance	76	81	5
Life & LTD Insurance	278	264	(14)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	37	37
Board Development	194	0	(194)
Copier Expenses	81	103	22
Dues & Memberships	217	451	235
Info. Tech. - Hardware & Software	510	1,480	970
Info. Tech. - Professional Fees	1,242	1,237	(6)
Insurance - Liability	353	49	(304)
Insurance - Malpractice	816	1,011	195
Office Supplies and Expenses	169	197	27
Postage and Shipping	28	55	28
Printing - Outside	55	74	19
Professional Services	266	343	76
Rent	2,482	2,139	(343)
Telephone	134	173	39
Monitoring/Investigation Expense	3,908	5,334	1,427
Staff Development - In-State	0	74	74
Staff Development - Out-of-State	51	933	882
Allocation of Indirect Expenses	6,645	5,815	(830)
<b>Total Expenses</b>	<b>\$57,011</b>	<b>\$57,696</b>	<b>\$685</b>

	32,326	35,934	3,608
	777	0	(777)
	2,319	2,153	(167)
	1,608	2,185	577
	104	149	45
	2,371	3,077	707
	76	164	88
	278	380	101
	0	0	0
	0	0	0
	194	0	(194)
	81	350	268
	217	323	106
	510	0	(510)
	1,242	1,571	329
	353	50	(304)
	816	1,131	314
	169	236	67
	28	58	30
	55	0	(55)
	266	353	87
	2,482	5,714	3,232
	134	192	58
	3,908	2,403	(1,504)
	0	0	0
	51	31	(20)
	6,645	7,915	1,269
	<b>\$57,011</b>	<b>\$64,368</b>	<b>\$7,357</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**  
**PAAT**  
FYTD December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Contract Revenue-PAAT	9,836	10,405	(569)
<b>Total Revenues</b>	<b>\$9,836</b>	<b>\$10,405</b>	<b>(\$569)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	9,836	6,452	3,384
	<b>\$9,836</b>	<b>\$6,452</b>	<b>\$3,384</b>

<b>Expenses</b>			
Salaries & Wages	4,674	6,333	1,658
Contract Labor	244	133	(110)
Payroll Tax Expense	357	464	107
403(b) Retirement Expense	204	292	88
Workers' Compensation Insurance	32	15	(17)
Health Insurance	632	437	(195)
Dental Insurance	34	23	(11)
Life & LTD Insurance	76	43	(33)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	6	6
Board Development	58	0	(58)
Copier Expenses	31	30	(1)
Dues & Memberships	39	34	(5)
Info. Tech. - Hardware & Software	374	431	57
Info. Tech. - Professional Fees	300	140	(160)
Insurance - Liability	102	8	(94)
Insurance - Malpractice	145	166	20
Office Supplies and Expenses	76	39	(37)
Postage and Shipping	13	11	(3)
Printing - Outside	21	12	(9)
Professional Services	81	56	(25)
Rent	1,194	623	(571)
Telephone	37	31	(6)
Staff Development - In-State	0	12	12
Staff Development - Out-of-State	8	50	43
DRI Outreach/Presentations	5	0	(5)
Allocation of Indirect Expenses	1,099	1,018	(81)
<b>Total Expenses</b>	<b>\$9,836</b>	<b>\$10,405</b>	<b>\$569</b>

	4,674	3,820	(854)
	244	0	(244)
	357	283	(74)
	204	244	40
	32	27	(5)
	632	244	(388)
	34	14	(20)
	76	33	(43)
	0	0	0
	0	0	0
	58	0	(58)
	31	31	0
	39	54	15
	374	0	(374)
	300	95	(205)
	102	9	(93)
	145	213	68
	76	23	(53)
	13	6	(8)
	21	0	(21)
	81	28	(53)
	1,194	507	(686)
	37	17	(20)
	0	0	0
	8	0	(8)
	5	18	13
	1,099	786	(313)
	<b>\$9,836</b>	<b>\$6,452</b>	<b>(\$3,384)</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**  
**PAPH**  
FYTD December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Grant Revenue - PHWF	8,988	19,507	(10,519)
<b>Total Revenues</b>	<b>\$8,988</b>	<b>\$19,507</b>	<b>(\$10,519)</b>

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	8,988	0	8,988
	<b>\$8,988</b>	<b>\$0</b>	<b>\$8,988</b>

<b>Expenses</b>			
Salaries & Wages	4,207	10,487	6,280
Contract Labor	220	316	96
Payroll Tax Expense	307	763	456
403(b) Retirement Expense	8	225	217
Workers' Compensation Insurance	24	25	1
Health Insurance	600	1,095	495
Dental Insurance	34	56	22
Life & LTD Insurance	64	103	39
Personnel Miscellaneous	0	14	14
Board Development	53	0	(53)
Copier Expenses	33	71	38
Dues & Memberships	82	81	(1)
Info. Tech. - Hardware & Software	210	1,021	810
Info. Tech. - Professional Fees	240	331	92
Insurance - Liability	88	19	(69)
Insurance - Malpractice	308	392	84
Office Supplies and Expenses	84	92	8
Postage and Shipping	12	25	13
Printing - Outside	12	29	17
Professional Services	55	133	78
Rent	989	1,475	486
Telephone	31	72	42
Monitoring/Investigation Expense	95	100	6
Staff Development - In-State	0	29	29
Staff Development - Out-of-State	20	120	100
Allocation of Indirect Expenses	1,212	2,432	1,220
<b>Total Expenses</b>	<b>\$8,988</b>	<b>\$19,507</b>	<b>\$10,519</b>

	4,207	0	(4,207)
	220	0	(220)
	307	0	(307)
	8	0	(8)
	24	0	(24)
	600	0	(600)
	34	0	(34)
	64	0	(64)
	0	0	0
	53	0	(53)
	33	0	(33)
	82	0	(82)
	210	0	(210)
	240	0	(240)
	88	0	(88)
	308	0	(308)
	84	0	(84)
	12	0	(12)
	12	0	(12)
	55	0	(55)
	989	0	(989)
	31	0	(31)
	95	0	(95)
	0	0	0
	20	0	(20)
	1,212	0	(1,212)
	<b>\$8,988</b>	<b>\$0</b>	<b>(\$8,988)</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 December 2022

	Actual vs. Budget		
	Actual	Budget	Variance
<b>Revenues</b>			
Donations	1,566	7,500	(5,934)
Interest Income	326	0	326
Interest/Dividends on Investment	211	0	211
<b>Total Revenues</b>	<b>\$2,103</b>	<b>\$7,500</b>	<b>(\$5,397)</b>
<b>Expenses</b>			
Salaries & Wages	1,347	13,384	12,038
Contract Labor	13	328	315
Payroll Tax Expense	436	982	546
403(b) Retirement Expense	284	204	(80)
Workers' Compensation Insurance	3	35	32
Health Insurance	86	1,139	1,053
Dental Insurance	4	58	54
Life & LTD Insurance	8	107	98
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	607	790	183
Board Development	388	0	(388)
Copier Expenses	5	74	69
Dues & Memberships	78	84	6
Info. Tech. - Hardware & Software	13	1,061	1,048
Info. Tech. - Professional Fees	31	345	314
Insurance - Liability	30	20	(10)
Insurance - Malpractice	310	408	98
Office Supplies and Expenses	8	96	88
Postage and Shipping	1	26	25
Printing - Outside	5	30	25
Professional Services	8	138	130
Rent	131	1,534	1,403
Telephone	4	75	71
Staff Development - In-State	42	30	(12)
Staff Development - Out-of-State	0	124	124
DRI Outreach/Presentations	40	1,250	1,210
Allocation of Indirect Expenses	273	2,509	2,236
<b>Total Expenses</b>	<b>\$4,153</b>	<b>\$24,831</b>	<b>\$20,678</b>
<b>Net Income (Loss)</b>	<b>(\$2,051)</b>	<b>(\$17,331)</b>	<b>\$15,280</b>

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
1,566	263	1,302
326	13	313
211	0	211
<b>\$2,103</b>	<b>\$276</b>	<b>\$1,827</b>
1,347	750	(597)
13	0	(13)
436	57	(379)
284	19	(266)
3	12	9
86	0	(86)
4	0	(4)
8	1	(8)
0	1	1
607	0	(607)
388	0	(388)
5	1	(4)
78	25	(54)
13	0	(13)
31	8	(23)
30	5	(25)
310	108	(201)
8	46	38
1	0	(1)
5	0	(5)
8	1	(7)
131	11	(119)
4	0	(4)
42	150	108
0	0	0
40	0	(40)
273	87	(187)
<b>\$4,153</b>	<b>\$1,282</b>	<b>(\$2,872)</b>
<b>(\$2,051)</b>	<b>(\$1,005)</b>	<b>(\$1,045)</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Administration**  
FYTD December 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	40,250	40,370	120
Contract Labor	792	709	(83)
Payroll Tax Expense	2,909	2,943	34
403(b) Retirement Expense	2,042	1,957	(85)
Workers' Compensation Insurance	0	121	121
Health Insurance	2,670	2,480	(190)
Dental Insurance	123	127	4
Life & LTD Insurance	251	233	(19)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	32	32
Copier Expenses	118	160	42
Dues & Memberships	24	5	(19)
Info. Tech. - Hardware & Software	1,008	2,294	1,286
Info. Tech. - Professional Fees	1,041	912	(129)
Insurance - Malpractice	53	0	(53)
Office Supplies and Expenses	296	208	(88)
Postage and Shipping	58	117	59
Printing - Outside	64	65	1
Professional Services	90	200	110
Publications & Subscriptions	0	36	36
Rent	3,932	3,316	(617)
Telephone	121	163	42
Staff Development - In-State	0	65	65
Staff Development - Out-of-State	0	269	269
Allocation of Indirect Expenses	(55,843)	(56,779)	(937)
<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>
40,250	34,210	(6,040)
792	0	(792)
2,909	2,579	(330)
2,042	1,083	(959)
0	0	0
2,670	1,340	(1,330)
123	125	2
251	249	(2)
0	58	58
0	0	0
118	232	113
24	0	(24)
1,008	0	(1,008)
1,041	812	(229)
53	0	(53)
296	163	(133)
58	69	12
64	0	(64)
90	68	(22)
0	30	30
3,932	3,784	(148)
121	126	5
0	0	0
0	0	0
(55,843)	(44,929)	10,914
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Disability Rights Iowa**  
**Profit and Loss Statement**  
**Mid-Iowa Health Foundation - Emily Ehlers Fellowship**  
 FYTD December 2022

	Actual vs. Budget			Actual vs. Prior Year Same Period		
	Actual	Budget	Variance	Actual	Prior Year	Variance
<b>Revenues</b>						
Fellowship Rev. - Mid-Iowa Health Four	1,206	0	1,206	1,206	0	1,206
<b>Total Revenues</b>	<b>\$1,206</b>	<b>\$0</b>	<b>\$1,206</b>	<b>\$1,206</b>	<b>\$0</b>	<b>\$1,206</b>
<b>Expenses</b>						
Salaries & Wages	1,206	0	(1,206)	1,206	0	(1,206)
<b>Total Expenses</b>	<b>\$1,206</b>	<b>\$0</b>	<b>(\$1,206)</b>	<b>\$1,206</b>	<b>\$0</b>	<b>(\$1,206)</b>
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>