

Disability Rights Iowa

Financial Statement Notes

October 2022 – August 2023

General Overview Affecting All or Multiple Grants

- **Salaries & Wages** have a favorable variance of \$67,873. 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. Additionally, three employees resigned – one in March, one in May, and one in August. DRI hired a new attorney in June, hired a new Intake/PAVA Advocate in August, and will begin the search for a new Attorney in October. Additionally, DRI hired an additional Attorney in September as was planned all year.
- **DRI Outreach/Presentation** shows a favorable variance of \$19,910. This is an intentional variance that will end the year favorable due to being conservative. DRI elected to trim down its planned October employment event expenses and other outreach efforts to facilitate greater upcoming expenses in its ongoing strategic planning project, which will influence the **Contract Labor** (unfavorable variance of \$7,422) line item. Contract Labor did see more expenses in September (not reflected on these financials).
- **Staff Development** shows a favorable variance of \$11,106. Many conferences remain virtual despite the ability to hold in-person events. DRI was able to send four employees to NDRN's conference in June, and continue to plan for full in-person events moving forward.
- **Info Tech – Hardware & Software** shows a positive variance of 6,949. 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. This new monthly service agreement is driving the unfavorable \$975 variance in **Info Tech – Professional Fees**.
- **Health Insurance** shows a positive variance of \$15,305. This is one of the most challenging items to budget due to unknown healthcare cost fluctuations communicated by providers in October of each year. The price changes have ranged from 35% to small decreases. DRI budgets conservatively. This year saw a moderate price increase coupled with a favorable participation rate.

Balance Sheet (p. 3-4)

- **Checking – Unrestricted** – A reconciliation of DRI's FSA and Dependent Care liability accounts was conducted and it was found that these accounts were overfunded. \$7,227 was moved to this account as a result. The results of this reconciliation can be seen in the Liabilities section of the Balance Sheet in line items **Unreimbursed Medical** and **FSP – Dependent Care**.
- **Money Market – Unrestricted** - \$75,000 was moved to an **Unrestricted Certificate of Deposit** investment in December '22.
- **Savings – Program Income** – \$99,915 in Attorney Fees in FY23 stemming primarily from the BSTS case.

- **Comm. Found. Of Greater DSM – Unrestricted** - \$398,000 of Unrestricted Attorney's Fees received in February '22 was invested per Board approval. There is now an **Unrealized Gain/(Loss) on Investment** line in the Retained Earnings section showing the market fluctuations of this investment.

Income Statement

- **PAVA (p. 10)** – Employee turnover in PAVA focused positions has led to a large underspend in PAVA versus budget. DRI hired an Intake/PAVA Advocate in August and anticipates spending in PAVA to increase substantially in FY24.
- **PAIR (p. 11)** – Activity in PAIR over Q1 was substantially greater than typical. Activity since January 2023 has fallen back to budgeted levels due to proactive planning. An increased PAIR award and some PAIR program income has helped DRI weather the boon of activity in Q1.
- **PABSS (p. 12)** – Three employees are currently going through PABSS training to create a PABSS team at DRI rather than one siloed position.
- **PAPH (p. 16)** – This temporary grant runs through 9/30/2024. All PAPH funds are scheduled to be utilized by this date.
- **Administration (p. 18)** – More Admin time has been utilized this year due to a focus on Strategic Planning as well as employee turnover needs that are not common.

Disability Rights Iowa

Balance Sheet

As of: 8/31/2023

	8/31/2023	8/31/2022	Change
Assets			
Current Assets			
Petty Cash	100	100	0
Checking - Regular	29,310	29,924	(614)
Checking - Unrestricted	14,992	2,338	12,654
Money Market - Unrestricted	44,813	185,656	(140,843)
Savings - Program Income	129,031	28,981	100,050
Comm. Found. of Greater DSM - Unrestricted - A	386,889	354,079	32,810
Unrestricted Certificate of Deposits	76,816	0	76,816
A/R Accounts - All Grants	93,426	95,141	(1,715)
A/R - Misc	0	600	(600)
Prepaid Insurance	2,538	3,049	(511)
Prepaid Postage	44	51	(7)
Prepaid Expenses	15,324	13,999	1,325
Security Deposit	12,336	12,336	0
Total Current Assets	805,619	726,253	79,366
Equipment			
Property & Equipment	10,472	10,472	0
Accum. Deprec. - Prop. & Equip.	(10,472)	(10,472)	0
Net Equipment	0	0	0
Total Assets	\$805,619	\$726,253	\$79,366
Liabilities & Retained Earnings			
Liabilities			
Accrued Payroll	41,453	41,095	358
Accrued Payroll Tax	2,979	2,917	61
Accrued 403(b)	1,763	1,679	85
Def. Revenue - Mid-Iowa Health Foundation Fellow	7,902	13,940	(6,038)
Deferred Revenue - Harkin-Uplift-Benefits Couns	11,596	0	11,596
Health Savings Account Payable	0	600	(600)
Unreimbursed Medical	(1,396)	4,002	(5,398)
FSP-Dependent Care	0	4,130	(4,130)
Accrued Vacation Payable	48,853	47,387	1,466
Total Liabilities	113,150	115,750	(2,600)

Disability Rights Iowa

Balance Sheet

As of: 8/31/2023

	8/31/2023	8/31/2022	Change
Retained Earnings			
Unexpended Fund Balance	630,173	56,501	573,671
PADD Program Income	29,645	23,111	6,535
PAIMI Program Income	99,386	5,870	93,516
Unrealized Gain/(Loss) on Investment	(22,887)	(46,409)	23,523
Current Year Cumulative Income/(Loss)	(43,848)	571,430	(615,278)
Total Retained Earnings	692,469	610,503	81,966

Total Liabilities & Retained Earnings	\$805,619	\$726,253	\$79,366
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Disability Rights Iowa
Profit and Loss Statement
Total Agency
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	364,430	411,158	(46,728)
Grant Revenue - PAIMI	470,158	476,491	(6,333)
Grant Revenue - PAIR	202,386	185,702	16,685
Grant Revenue - PABSS	87,536	111,227	(23,691)
Grant Revenue - PATBI	48,925	47,581	1,344
Grant Revenue - PAVA	54,537	123,358	(68,821)
Grant Revenue - PABRP	218,035	208,792	9,243
Grant Revenue - PACOV	0	0	0
Grant Revenue - PHWF	39,027	69,131	(30,103)
Fellowship Rev. - Mid-Iowa Health Four	11,038	0	11,038
Contract Revenue - Harking-Uplift-Bene	1,404	0	1,404
Grant Revenue-WIPA	262,975	259,647	3,328
Contract Revenue-PAAT	35,208	37,173	(1,965)
Program Income - Utilized	3,838	0	3,838
Attorneys Fees	0	0	0
Donations	6,410	27,500	(21,090)
Interest Income	851	0	851
Realized Gain/(Loss) on Investment	1,456	0	1,456
Interest/Dividends on Investment	9,381	0	9,381
Investment Fees	(1,369)	0	(1,369)
Other Income	7,227	0	7,227
Speaker Fees	250	0	250
Total Revenues	\$1,823,702	\$1,957,758	(\$134,057)

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
364,430	397,835	(33,405)
470,158	353,434	116,724
202,386	167,923	34,463
87,536	101,236	(13,700)
48,925	62,833	(13,908)
54,537	24,850	29,688
218,035	238,274	(20,239)
0	31,349	(31,349)
39,027	0	39,027
11,038	1,060	9,979
1,404	0	1,404
262,975	235,140	27,835
35,208	31,175	4,033
3,838	130	3,708
0	572,297	(572,297)
6,410	19,286	(12,877)
851	492	358
1,456	573	883
9,381	2,344	7,037
(1,369)	(429)	(940)
7,227	0	7,227
250	0	250
\$1,823,702	\$2,239,802	(\$416,100)

Expenses			
Salaries & Wages	1,234,040	1,301,913	67,873
Contract Labor	22,922	15,500	(7,422)
Payroll Tax Expense	89,897	94,163	4,265
403(b) Retirement Expense	51,430	56,820	5,390
Workers' Compensation Insurance	1,663	3,141	1,478
Health Insurance	79,468	94,773	15,305
Dental Insurance	4,293	4,849	556
Life & LTD Insurance	8,918	9,740	823
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	2,972	4,217	1,245
Audit	22,417	22,092	(325)
Board Meeting Expense	4,372	4,194	(178)
Board Development	2,143	2,500	357
PAC Development Expense	0	1,500	1,500
Copier Expenses	4,947	5,651	704
Dues & Memberships	17,423	17,987	564
Info. Tech. - Hardware & Software	17,992	24,942	6,949
Info. Tech. - Professional Fees	34,521	33,546	(975)
Insurance - Liability	8,501	1,656	(6,845)
Insurance - Malpractice	26,542	34,375	7,833
Legal Advocacy Expenses	702	1,100	398
Litigation Expense	496	2,750	2,254
Office Supplies and Expenses	5,879	8,250	2,371
Postage and Shipping	2,070	2,493	423
Printing - Outside	3,054	4,583	1,529
Professional Services	10,982	12,531	1,549
Publications & Subscriptions	11,745	11,545	(200)

1,234,040	1,091,855	(142,185)
22,922	21,366	(1,556)
89,897	79,030	(10,867)
51,430	44,925	(6,505)
1,663	3,234	1,571
79,468	61,188	(18,280)
4,293	3,625	(668)
8,918	9,113	195
0	234	234
2,972	0	(2,972)
22,417	22,013	(404)
4,372	2,354	(2,018)
2,143	0	(2,143)
0	199	199
4,947	7,124	2,176
17,423	16,967	(457)
17,992	8,039	(9,953)
34,521	27,476	(7,045)
8,501	1,690	(6,812)
26,542	29,191	2,650
702	900	198
496	145	(350)
5,879	7,549	1,670
2,070	2,000	(70)
3,054	7,851	4,796
10,982	8,693	(2,289)
11,745	11,447	(298)

Disability Rights Iowa
Profit and Loss Statement
Total Agency
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Reasonable Accommodation	151	458	307
Rent	116,840	116,997	157
Taxes and Licenses	3	0	(3)
Telephone	5,477	6,738	1,261
Monitoring/Investigation Expense	17,594	24,453	6,859
Client Work Expense	7,602	11,917	4,315
Staff Development - In-State	6,174	9,396	3,221
Staff Development - Out-of-State	33,787	41,672	7,885
DRI Outreach/Presentations	10,533	30,443	19,910
Allocation of Indirect Expenses	0	(3)	(3)
Total Expenses	\$1,867,550	\$2,018,880	\$151,331
Net Income (Loss)	(\$43,848)	(\$61,122)	\$17,274

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
151	0	(151)
116,840	114,247	(2,593)
3	0	(3)
5,477	5,688	212
17,594	11,759	(5,835)
7,602	6,694	(908)
6,174	3,952	(2,222)
33,787	26,220	(7,567)
10,533	31,605	21,073
0	0	0
\$1,867,550	\$1,668,372	(\$199,178)
(\$43,848)	\$571,430	(\$615,278)

Disability Rights Iowa
Profit and Loss Statement
PADD
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	364,430	411,158	(46,728)
Total Revenues	\$364,430	\$411,158	(\$46,728)

Expenses			
Salaries & Wages	206,361	238,476	32,115
Contract Labor	3,732	3,659	(73)
Payroll Tax Expense	15,315	17,303	1,988
403(b) Retirement Expense	7,393	10,485	3,092
Workers' Compensation Insurance	337	556	219
Health Insurance	12,324	13,945	1,621
Dental Insurance	681	868	187
Life & LTD Insurance	1,607	1,719	112
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	122	246	124
Audit	4,387	4,329	(58)
Board Meeting Expense	614	626	12
Board Development	364	490	126
Copier Expenses	1,093	1,223	131
Dues & Memberships	4,129	4,623	494
Info. Tech. - Hardware & Software	4,275	5,399	1,124
Info. Tech. - Professional Fees	5,693	5,690	(3)
Insurance - Liability	1,699	325	(1,375)
Insurance - Malpractice	5,209	6,736	1,527
Legal Advocacy Expenses	0	369	369
Litigation Expense	0	825	825
Office Supplies and Expenses	1,220	1,587	368
Postage and Shipping	277	433	156
Printing - Outside	503	493	(11)
Professional Services	2,198	2,281	84
Publications & Subscriptions	4,361	4,168	(193)
Reasonable Accommodation	52	154	101
Rent	26,257	25,327	(930)
Telephone	982	1,243	260
Monitoring/Investigation Expense	731	1,329	598
Client Work Expense	1,454	2,460	1,006
Staff Development - In-State	110	1,003	893
Staff Development - Out-of-State	5,431	8,845	3,414
DRI Outreach/Presentations	954	3,616	2,662
Allocation of Indirect Expenses	44,564	40,328	(4,236)
Total Expenses	\$364,430	\$411,158	\$46,728

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
364,430	397,835	(33,405)
\$364,430	\$397,835	(\$33,405)

206,361	234,962	28,601
3,732	7,862	4,130
15,315	17,033	1,718
7,393	10,399	3,005
337	674	337
12,324	10,104	(2,220)
681	751	69
1,607	1,870	263
0	27	27
122	0	(122)
4,387	4,918	531
614	394	(221)
364	0	(364)
1,093	1,735	642
4,129	4,416	287
4,275	1,628	(2,647)
5,693	5,048	(646)
1,699	356	(1,343)
5,209	6,039	830
0	377	377
0	0	0
1,220	1,533	313
277	360	83
503	300	(203)
2,198	1,747	(451)
4,361	4,365	4
52	0	(52)
26,257	27,848	1,592
982	1,167	185
731	496	(235)
1,454	2,005	551
110	54	(56)
5,431	4,564	(867)
954	1,701	747
44,564	43,103	(1,461)
\$364,430	\$397,835	\$33,405

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIMI
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIMI	470,158	476,491	(6,333)
Total Revenues	\$470,158	\$476,491	(\$6,333)

Expenses			
Salaries & Wages	271,790	273,643	1,853
Contract Labor	3,857	3,950	93
Payroll Tax Expense	20,084	20,015	(69)
403(b) Retirement Expense	10,632	11,959	1,327
Workers' Compensation Insurance	399	652	254
Health Insurance	16,303	19,022	2,719
Dental Insurance	833	992	159
Life & LTD Insurance	1,935	1,946	11
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	133	278	144
Audit	5,119	4,881	(238)
Board Meeting Expense	1,691	1,405	(286)
Board Development	305	552	247
PAC Development Expense	0	1,500	1,500
Copier Expenses	1,362	1,379	17
Dues & Memberships	4,592	5,146	555
Info. Tech. - Hardware & Software	4,321	6,087	1,767
Info. Tech. - Professional Fees	6,785	6,415	(370)
Insurance - Liability	1,981	366	(1,615)
Insurance - Malpractice	5,842	7,594	1,753
Legal Advocacy Expenses	702	416	(286)
Litigation Expense	496	0	(496)
Office Supplies and Expenses	1,350	1,790	439
Postage and Shipping	330	488	158
Printing - Outside	562	555	(7)
Professional Services	2,653	2,572	(81)
Publications & Subscriptions	4,244	4,568	323
Reasonable Accommodation	59	173	114
Rent	31,682	28,555	(3,128)
Telephone	1,176	1,401	225
Monitoring/Investigation Expense	1,701	1,993	292
Client Work Expense	1,702	2,774	1,072
Staff Development - In-State	242	1,131	889
Staff Development - Out-of-State	5,844	9,762	3,917
DRI Outreach/Presentations	3,584	7,070	3,487
Allocation of Indirect Expenses	55,867	45,461	(10,406)
Total Expenses	\$470,158	\$476,491	\$6,333

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
470,158	353,434	116,724
\$470,158	\$353,434	\$116,724

271,790	204,338	(67,452)
3,857	4,407	550
20,084	15,058	(5,026)
10,632	8,247	(2,385)
399	695	296
16,303	11,831	(4,472)
833	707	(127)
1,935	1,674	(261)
0	22	22
133	0	(133)
5,119	4,469	(650)
1,691	873	(818)
305	0	(305)
0	199	199
1,362	1,548	186
4,592	4,422	(170)
4,321	1,444	(2,877)
6,785	4,508	(2,277)
1,981	356	(1,625)
5,842	6,218	376
702	494	(208)
496	145	(350)
1,350	1,470	119
330	320	(10)
562	279	(283)
2,653	1,571	(1,082)
4,244	4,483	238
59	0	(59)
31,682	24,924	(6,759)
1,176	1,044	(132)
1,701	490	(1,211)
1,702	957	(745)
242	40	(202)
5,844	5,226	(618)
3,584	4,121	537
55,867	36,855	(19,012)
\$470,158	\$353,434	(\$116,724)

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PATBI
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PATBI	48,925	47,581	1,344
Program Income - Utilized	64	0	64
Total Revenues	\$48,989	\$47,581	\$1,408

Expenses			
Salaries & Wages	27,646	28,146	500
Contract Labor	380	255	(126)
Payroll Tax Expense	2,167	2,043	(124)
403(b) Retirement Expense	1,347	1,340	(7)
Workers' Compensation Insurance	42	67	25
Health Insurance	1,849	1,580	(269)
Dental Insurance	94	99	5
Life & LTD Insurance	217	195	(22)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	14	27	13
Audit	554	483	(71)
Board Meeting Expense	87	70	(17)
Board Development	31	55	24
Copier Expenses	156	136	(19)
Dues & Memberships	467	529	62
Info. Tech. - Hardware & Software	429	602	173
Info. Tech. - Professional Fees	743	635	(108)
Insurance - Liability	209	36	(173)
Insurance - Malpractice	577	751	175
Legal Advocacy Expenses	0	41	41
Office Supplies and Expenses	147	177	30
Postage and Shipping	35	48	13
Printing - Outside	61	55	(6)
Professional Services	229	255	26
Publications & Subscriptions	554	350	(205)
Reasonable Accommodation	0	17	17
Rent	3,536	2,826	(710)
Telephone	128	139	11
Monitoring/Investigation Expense	23	354	331
Client Work Expense	578	274	(303)
Staff Development - In-State	12	112	100
Staff Development - Out-of-State	371	803	432
DRI Outreach/Presentations	81	581	500
Allocation of Indirect Expenses	6,223	4,498	(1,725)
Total Expenses	\$48,989	\$47,581	(\$1,408)

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
48,925	62,833	(13,908)
64	13	52
\$48,989	\$62,845	(\$13,857)

27,646	37,583	9,937
380	795	415
2,167	2,745	578
1,347	1,709	362
42	84	42
1,849	1,678	(171)
94	123	29
217	290	74
0	4	4
14	0	(14)
554	1,052	497
87	71	(16)
31	0	(31)
156	276	121
467	635	168
429	328	(101)
743	797	54
209	54	(156)
577	775	198
0	4	4
147	264	117
35	51	16
61	66	4
229	305	76
554	337	(218)
0	0	0
3,536	4,379	843
128	191	63
23	129	105
578	788	210
12	2	(9)
371	540	169
81	276	194
6,223	6,515	292
\$48,989	\$62,845	\$13,857

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAVA
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAVA	54,537	123,358	(68,821)
Total Revenues	\$54,537	\$123,358	(\$68,821)

Expenses			
Salaries & Wages	24,250	66,911	42,661
Contract Labor	910	710	(199)
Payroll Tax Expense	1,768	4,893	3,125
403(b) Retirement Expense	831	2,650	1,819
Workers' Compensation Insurance	56	156	100
Health Insurance	2,119	5,596	3,477
Dental Insurance	112	293	181
Life & LTD Insurance	242	546	304
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	77	77
Audit	647	1,346	699
Board Meeting Expense	106	195	88
Board Development	47	152	105
Copier Expenses	159	380	222
Dues & Memberships	917	868	(50)
Info. Tech. - Hardware & Software	680	1,679	1,000
Info. Tech. - Professional Fees	851	1,797	947
Insurance - Liability	331	101	(230)
Insurance - Malpractice	1,605	2,095	490
Office Supplies and Expenses	168	494	326
Postage and Shipping	41	135	94
Printing - Outside	62	1,987	1,924
Professional Services	284	710	426
Rent	3,885	7,877	3,992
Taxes and Licenses	3	0	(3)
Telephone	143	387	243
Monitoring/Investigation Expense	406	321	(86)
Staff Development - In-State	0	153	153
Staff Development - Out-of-State	5,064	2,930	(2,134)
DRI Outreach/Presentations	2,777	5,374	2,597
Allocation of Indirect Expenses	6,074	12,545	6,471
Total Expenses	\$54,537	\$123,358	\$68,821

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
54,537	24,850	29,688
\$54,537	\$24,850	\$29,688

24,250	11,916	(12,335)
910	10	(899)
1,768	870	(898)
831	148	(683)
56	146	90
2,119	769	(1,351)
112	45	(67)
242	92	(150)
0	(1)	(1)
0	0	0
647	43	(605)
106	19	(87)
47	0	(47)
159	84	(75)
917	743	(175)
680	10	(669)
851	656	(194)
331	60	(270)
1,605	1,352	(253)
168	62	(106)
41	22	(19)
62	21	(42)
284	87	(197)
3,885	1,362	(2,522)
3	0	(3)
143	45	(99)
406	21	(385)
0	62	62
5,064	3,206	(1,859)
2,777	175	(2,602)
6,074	2,826	(3,248)
\$54,537	\$24,850	(\$29,688)

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIR
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIR	202,386	185,702	16,685
Program Income - Utilized	3,304	0	3,304
Total Revenues	\$205,690	\$185,702	\$19,988

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
202,386	167,923	34,463
3,304	13	3,291
\$205,690	\$167,936	\$37,754

Expenses			
Salaries & Wages	116,526	107,874	(8,652)
Contract Labor	2,543	1,034	(1,509)
Payroll Tax Expense	8,782	7,822	(960)
403(b) Retirement Expense	4,020	4,788	768
Workers' Compensation Insurance	188	254	66
Health Insurance	6,472	6,318	(153)
Dental Insurance	396	353	(43)
Life & LTD Insurance	960	788	(173)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	87	111	25
Audit	3,088	1,959	(1,129)
Board Meeting Expense	358	283	(74)
Board Development	245	222	(24)
Copier Expenses	664	554	(110)
Dues & Memberships	2,250	2,086	(164)
Info. Tech. - Hardware & Software	2,496	2,444	(52)
Info. Tech. - Professional Fees	3,426	2,575	(851)
Insurance - Liability	956	147	(810)
Insurance - Malpractice	2,357	3,049	692
Legal Advocacy Expenses	0	167	167
Litigation Expense	0	1,925	1,925
Office Supplies and Expenses	709	718	10
Postage and Shipping	177	196	18
Printing - Outside	363	223	(141)
Professional Services	1,339	1,032	(306)
Publications & Subscriptions	1,564	1,420	(144)
Reasonable Accommodation	39	70	30
Rent	15,388	11,463	(3,926)
Telephone	638	562	(76)
Monitoring/Investigation Expense	10	531	521
Client Work Expense	2,119	1,113	(1,006)
Staff Development - In-State	93	454	361
Staff Development - Out-of-State	2,131	3,256	1,125
DRI Outreach/Presentations	107	1,658	1,551
Allocation of Indirect Expenses	25,197	18,252	(6,945)
Total Expenses	\$205,690	\$185,702	(\$19,988)

116,526	99,305	(17,221)
2,543	2,081	(462)
8,782	7,222	(1,561)
4,020	4,438	418
188	306	117
6,472	4,513	(1,958)
396	289	(107)
960	784	(176)
0	10	10
87	0	(87)
3,088	2,087	(1,001)
358	179	(179)
245	0	(245)
664	731	67
2,250	1,959	(291)
2,496	688	(1,808)
3,426	2,127	(1,299)
956	161	(796)
2,357	2,777	421
0	25	25
0	0	0
709	629	(80)
177	151	(27)
363	123	(240)
1,339	803	(536)
1,564	1,273	(291)
39	0	(39)
15,388	11,659	(3,729)
638	489	(149)
10	51	41
2,119	2,585	466
93	11	(82)
2,131	1,659	(473)
107	534	427
25,197	18,286	(6,911)
\$205,690	\$167,936	(\$37,754)

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 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABSS	87,536	111,227	(23,691)
Program Income - Utilized	170	0	170
Total Revenues	\$87,706	\$111,227	(\$23,521)

Expenses			
Salaries & Wages	49,954	61,618	11,664
Contract Labor	909	661	(248)
Payroll Tax Expense	3,704	4,518	814
403(b) Retirement Expense	1,926	2,457	531
Workers' Compensation Insurance	71	144	73
Health Insurance	2,643	5,348	2,705
Dental Insurance	136	274	138
Life & LTD Insurance	355	506	151
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	31	71	41
Audit	1,176	1,253	76
Board Meeting Expense	122	181	59
Board Development	85	142	57
Copier Expenses	236	354	118
Dues & Memberships	1,018	841	(177)
Info. Tech. - Hardware & Software	1,071	1,563	492
Info. Tech. - Professional Fees	1,275	1,647	372
Insurance - Liability	412	94	(318)
Insurance - Malpractice	1,500	1,949	449
Legal Advocacy Expenses	0	107	107
Office Supplies and Expenses	535	459	(76)
Postage and Shipping	58	125	67
Printing - Outside	242	143	(100)
Professional Services	518	660	142
Publications & Subscriptions	931	908	(24)
Reasonable Accommodation	0	45	45
Rent	5,654	7,329	1,675
Telephone	244	360	116
Client Work Expense	974	712	(262)
Staff Development - In-State	5	143	137
Staff Development - Out-of-State	1,862	2,886	1,024
DRI Outreach/Presentations	202	2,060	1,857
Allocation of Indirect Expenses	9,856	11,673	1,817
Total Expenses	\$87,706	\$111,227	\$23,521

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
87,536	101,236	(13,700)
170	105	65
\$87,706	\$101,341	(\$13,634)

49,954	57,631	7,677
909	1,405	496
3,704	4,243	539
1,926	2,610	684
71	162	92
2,643	4,290	1,647
136	235	99
355	533	178
0	5	5
31	0	(31)
1,176	1,324	148
122	113	(10)
85	0	(85)
236	497	261
1,018	916	(102)
1,071	451	(620)
1,275	1,438	163
412	88	(324)
1,500	1,440	(60)
0	0	0
535	419	(116)
58	102	43
242	74	(169)
518	549	31
931	900	(32)
0	0	0
5,654	7,946	2,291
244	332	88
974	0	(974)
5	0	(5)
1,862	633	(1,229)
202	681	478
9,856	12,327	2,471
\$87,706	\$101,341	\$13,634

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
WIPA
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue-WIPA	262,975	259,647	3,328
Program Income - Utilized	300	0	300
Total Revenues	\$263,275	\$259,647	\$3,628

Expenses			
Salaries & Wages	154,850	154,707	(143)
Contract Labor	2,705	1,678	(1,027)
Payroll Tax Expense	11,002	10,807	(194)
403(b) Retirement Expense	7,810	7,735	(75)
Workers' Compensation Insurance	274	344	69
Health Insurance	15,602	13,765	(1,838)
Dental Insurance	938	704	(234)
Life & LTD Insurance	1,321	1,292	(29)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	181	181
Audit	3,597	3,181	(416)
Board Meeting Expense	516	460	(56)
Board Development	272	360	88
Copier Expenses	13	15	1
Dues & Memberships	1,428	1,494	66
Info. Tech. - Hardware & Software	41	65	24
Info. Tech. - Professional Fees	5,407	3,917	(1,490)
Insurance - Liability	1,353	239	(1,114)
Insurance - Malpractice	3,825	4,950	1,126
Office Supplies and Expenses	183	707	523
Postage and Shipping	767	211	(556)
Printing - Outside	679	362	(317)
Professional Services	1,662	1,832	171
Rent	325	305	(20)
Telephone	1,005	763	(242)
Client Work Expense	492	4,583	4,091
Staff Development - In-State	5,670	5,633	(37)
Staff Development - Out-of-State	5,319	7,705	2,386
DRI Outreach/Presentations	2,772	5,500	2,728
Allocation of Indirect Expenses	33,445	26,152	(7,294)
Total Expenses	\$263,275	\$259,647	(\$3,628)

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
262,975	235,140	27,835
300	0	300
\$263,275	\$235,140	\$28,135

154,850	149,182	(5,668)
2,705	462	(2,242)
11,002	10,815	(187)
7,810	5,082	(2,728)
274	516	242
15,602	9,100	(6,502)
938	484	(454)
1,321	1,412	91
0	102	102
0	0	0
3,597	3,739	142
516	302	(214)
272	0	(272)
13	31	18
1,428	1,592	164
41	373	331
5,407	4,030	(1,378)
1,353	277	(1,075)
3,825	4,741	916
183	878	694
767	502	(265)
679	488	(191)
1,662	1,741	80
325	494	169
1,005	884	(121)
492	360	(132)
5,670	2,754	(2,917)
5,319	5,229	(90)
2,772	466	(2,306)
33,445	29,103	(4,343)
\$263,275	\$235,140	(\$28,135)

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
Rep Payee
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABRP	218,035	208,792	9,243
Total Revenues	\$218,035	\$208,792	\$9,243

Expenses			
Salaries & Wages	117,503	111,766	(5,737)
Contract Labor	2,015	1,257	(758)
Payroll Tax Expense	8,350	7,870	(480)
403(b) Retirement Expense	5,863	5,588	(275)
Workers' Compensation Insurance	206	252	46
Health Insurance	9,410	10,312	902
Dental Insurance	537	297	(241)
Life & LTD Insurance	1,012	968	(44)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	136	136
Audit	2,753	2,383	(370)
Board Meeting Expense	397	345	(53)
Board Development	194	270	76
Copier Expenses	405	379	(26)
Dues & Memberships	1,614	1,654	40
Info. Tech. - Hardware & Software	1,331	1,672	341
Info. Tech. - Professional Fees	5,220	4,534	(685)
Insurance - Liability	1,020	179	(841)
Insurance - Malpractice	2,860	3,709	849
Office Supplies and Expenses	521	721	200
Postage and Shipping	98	203	104
Printing - Outside	244	271	27
Professional Services	1,146	1,256	110
Rent	9,426	7,842	(1,584)
Telephone	409	634	225
Monitoring/Investigation Expense	12,787	19,558	6,771
Staff Development - In-State	0	271	271
Staff Development - Out-of-State	5,152	3,422	(1,730)
Allocation of Indirect Expenses	27,563	21,044	(6,519)
Total Expenses	\$218,035	\$208,792	(\$9,243)

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
218,035	238,274	(20,239)
\$218,035	\$238,274	(\$20,239)

117,503	124,893	7,390
2,015	440	(1,576)
8,350	8,385	35
5,863	6,588	725
206	465	260
9,410	10,703	1,293
537	424	(114)
1,012	1,317	305
0	0	0
0	0	0
2,753	3,732	979
397	291	(106)
194	0	(194)
405	1,153	748
1,614	1,878	264
1,331	2,176	846
5,220	5,141	(78)
1,020	251	(769)
2,860	4,145	1,286
521	1,456	935
98	226	127
244	181	(63)
1,146	1,331	185
9,426	18,471	9,045
409	831	423
12,787	10,098	(2,688)
0	0	0
5,152	4,545	(607)
27,563	29,151	1,588
\$218,035	\$238,274	\$20,239

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAAT
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Contract Revenue-PAAT	35,208	37,173	(1,965)
Total Revenues	\$35,208	\$37,173	(\$1,965)

Expenses			
Salaries & Wages	18,818	23,219	4,401
Contract Labor	434	206	(228)
Payroll Tax Expense	1,478	1,702	223
403(b) Retirement Expense	789	1,070	281
Workers' Compensation Insurance	42	54	12
Health Insurance	1,907	1,602	(305)
Dental Insurance	74	84	10
Life & LTD Insurance	179	159	(21)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	22	22
Audit	491	390	(101)
Board Meeting Expense	75	56	(18)
Board Development	58	44	(14)
Copier Expenses	112	110	(2)
Dues & Memberships	123	125	2
Info. Tech. - Hardware & Software	603	487	(117)
Info. Tech. - Professional Fees	618	513	(106)
Insurance - Liability	192	29	(163)
Insurance - Malpractice	480	607	127
Office Supplies and Expenses	145	143	(2)
Postage and Shipping	29	39	10
Printing - Outside	52	44	(7)
Professional Services	196	206	10
Rent	2,926	2,283	(642)
Telephone	96	112	16
Monitoring/Investigation Expense	0	0	0
Client Work Expense	283	0	(283)
Staff Development - In-State	0	44	44
Staff Development - Out-of-State	75	185	110
DRI Outreach/Presentations	11	0	(11)
Allocation of Indirect Expenses	4,921	3,636	(1,285)
Total Expenses	\$35,208	\$37,173	\$1,965

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
35,208	31,175	4,033
\$35,208	\$31,175	\$4,033

18,818	16,548	(2,270)
434	3,593	3,159
1,478	1,235	(243)
789	816	27
42	87	45
1,907	957	(949)
74	51	(23)
179	115	(64)
0	0	0
0	0	0
491	297	(194)
75	20	(54)
58	0	(58)
112	109	(3)
123	184	61
603	78	(525)
618	320	(298)
192	40	(152)
480	782	302
145	93	(52)
29	25	(5)
52	13	(38)
196	122	(73)
2,926	1,719	(1,206)
96	71	(24)
0	4	4
283	0	(283)
0	80	80
75	535	460
11	69	58
4,921	3,210	(1,711)
\$35,208	\$31,175	(\$4,033)

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAPH
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PHWF	39,027	69,131	(30,103)
Total Revenues	\$39,027	\$69,131	(\$30,103)

Expenses			
Salaries & Wages	19,011	38,452	19,440
Contract Labor	474	488	14
Payroll Tax Expense	1,394	2,798	1,404
403(b) Retirement Expense	294	825	531
Workers' Compensation Insurance	46	90	44
Health Insurance	2,004	4,017	2,012
Dental Insurance	45	206	160
Life & LTD Insurance	207	377	170
Personnel Miscellaneous	0	53	53
Audit	550	925	375
Board Meeting Expense	88	134	46
Board Development	53	105	51
Copier Expenses	144	261	117
Dues & Memberships	517	296	(221)
Info. Tech. - Hardware & Software	498	1,153	655
Info. Tech. - Professional Fees	722	1,215	494
Insurance - Liability	255	69	(186)
Insurance - Malpractice	1,101	1,439	338
Office Supplies and Expenses	165	339	175
Postage and Shipping	38	92	55
Printing - Outside	50	105	56
Professional Services	219	487	268
Rent	3,366	5,410	2,044
Telephone	126	265	139
Monitoring/Investigation Expense	1,935	367	(1,569)
Staff Development - In-State	0	105	105
Staff Development - Out-of-State	284	438	154
Allocation of Indirect Expenses	5,440	8,619	3,179
Total Expenses	\$39,027	\$69,131	\$30,103

Net Income (Loss)	\$0	\$0	\$0
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Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
39,027	0	39,027
\$39,027	\$0	\$39,027

19,011	0	(19,011)
474	0	(474)
1,394	0	(1,394)
294	0	(294)
46	0	(46)
2,004	0	(2,004)
45	0	(45)
207	0	(207)
0	0	0
550	0	(550)
88	0	(88)
53	0	(53)
144	0	(144)
517	0	(517)
498	0	(498)
722	0	(722)
255	0	(255)
1,101	0	(1,101)
165	0	(165)
38	0	(38)
50	0	(50)
219	0	(219)
3,366	0	(3,366)
126	0	(126)
1,935	0	(1,935)
0	0	0
284	0	(284)
5,440	0	(5,440)
\$39,027	\$0	(\$39,027)

\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
Unrestricted
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Attorneys Fees	0	0	0
Donations	6,410	27,500	(21,090)
Interest Income	851	0	851
Realized Gain/(Loss) on Investment	1,456	0	1,456
Interest/Dividends on Investment	9,381	0	9,381
Investment Fees	(1,369)	0	(1,369)
Other Income	7,227	0	7,227
Total Revenues	\$23,954	\$27,500	(\$3,546)

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
0	572,297	(572,297)
6,410	19,286	(12,877)
851	492	358
1,456	573	883
9,381	2,344	7,037
(1,369)	(429)	(940)
7,227	0	7,227
\$23,954	\$594,564	(\$570,609)

Expenses			
Salaries & Wages	52,188	49,076	(3,111)
Contract Labor	3,138	507	(2,631)
Payroll Tax Expense	3,889	3,599	(289)
403(b) Retirement Expense	2,403	748	(1,655)
Workers' Compensation Insurance	3	129	126
Health Insurance	71	4,175	4,103
Dental Insurance	8	214	205
Life & LTD Insurance	16	392	376
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	2,585	2,896	312
Audit	54	961	907
Board Meeting Expense	5	139	134
Board Development	488	109	(379)
Copier Expenses	11	272	261
Dues & Memberships	344	307	(36)
Info. Tech. - Hardware & Software	40	1,199	1,159
Info. Tech. - Professional Fees	55	1,263	1,208
Insurance - Liability	93	72	(21)
Insurance - Malpractice	1,134	1,496	362
Office Supplies and Expenses	14	353	339
Postage and Shipping	3	96	94
Printing - Outside	7	109	102
Professional Services	21	507	486
Rent	248	5,624	5,375
Telephone	10	276	266
Staff Development - In-State	42	109	68
Staff Development - Out-of-State	476	456	(21)
DRI Outreach/Presentations	44	4,583	4,539
Allocation of Indirect Expenses	413	8,956	8,543
Total Expenses	\$67,803	\$88,622	\$20,820

52,188	2,257	(49,930)
3,138	3	(3,136)
3,889	168	(3,721)
2,403	29	(2,374)
3	42	39
71	63	(8)
8	2	(6)
16	5	(11)
0	1	1
2,585	0	(2,585)
54	30	(24)
5	21	16
488	0	(488)
11	7	(4)
344	90	(254)
40	10	(29)
55	24	(31)
93	18	(75)
1,134	398	(736)
14	52	39
3	1	(2)
7	4	(3)
21	8	(12)
248	78	(171)
10	5	(5)
42	949	908
476	1	(475)
44	18,544	18,500
413	323	(91)
\$67,803	\$23,133	(\$44,669)

Net Income (Loss)	(\$43,848)	(\$61,122)	\$17,274
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(\$43,848)	\$571,430	(\$615,278)
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Disability Rights Iowa
Profit and Loss Statement
Administration
FYTD August 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Total Revenues	\$0	\$0	\$0
Expenses			
Salaries & Wages	164,095	148,025	(16,070)
Contract Labor	1,825	1,096	(729)
Payroll Tax Expense	11,965	10,792	(1,173)
403(b) Retirement Expense	8,122	7,174	(948)
Workers' Compensation Insurance	0	444	444
Health Insurance	8,764	9,094	330
Dental Insurance	437	465	29
Life & LTD Insurance	866	853	(13)
State Unemployment Insurance	0	0	0
Personnel Miscellaneous	0	118	118
Board Meeting Expense	313	300	(12)
Copier Expenses	594	587	(7)
Dues & Memberships	24	18	(7)
Info. Tech. - Hardware & Software	2,208	2,592	384
Info. Tech. - Professional Fees	3,726	3,344	(383)
Insurance - Malpractice	53	0	(53)
Office Supplies and Expenses	722	762	40
Postage and Shipping	216	428	212
Printing - Outside	228	236	9
Professional Services	519	733	214
Publications & Subscriptions	90	132	42
Rent	14,146	12,157	(1,989)
Telephone	519	596	77
Staff Development - In-State	0	236	236
Staff Development - Out-of-State	133	985	852
Allocation of Indirect Expenses	(219,565)	(201,168)	18,397
Total Expenses	\$0	(\$0)	(\$0)
Net Income (Loss)	\$0	\$0	(\$0)

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
\$0	\$0	\$0
164,095	140,768	(23,327)
1,825	286	(1,539)
11,965	10,435	(1,530)
8,122	4,819	(3,303)
0	0	0
8,764	6,292	(2,473)
437	436	(0)
866	919	52
0	58	58
0	0	0
313	49	(264)
594	861	267
24	0	(24)
2,208	771	(1,437)
3,726	3,080	(646)
53	0	(53)
722	550	(172)
216	223	7
228	71	(157)
519	313	(206)
90	89	(1)
14,146	13,834	(311)
519	569	50
0	0	0
133	0	(133)
(219,565)	(184,422)	35,142
\$0	\$0	\$0
\$0	\$0	\$0

Disability Rights Iowa
Profit and Loss Statement
Mid-Iowa Health Foundation - Emily Ehlers Fellowship
FYTD August 2023

		Actual vs. Budget			Actual vs. Prior Year Same Period		
		Actual	Budget	Variance	Actual	Prior Year	Variance
Revenues							
	Fellowship Rev. - Mid-Iowa Health Four	11,038	0	11,038	11,038	1,060	9,979
	Speaker Fees	250	0	250	250	0	250
Total Revenues		\$11,288	\$0	\$11,288	\$11,288	\$1,060	\$10,229
Expenses							
	Salaries & Wages	9,644	0	(9,644)	9,644	1,060	(8,584)
	Staff Development - Out-of-State	1,645	0	(1,645)	1,645	0	(1,645)
Total Expenses		\$11,288	\$0	(\$11,288)	\$11,288	\$1,060	(\$10,229)
Net Income (Loss)		\$0	\$0	\$0	\$0	\$0	\$0

Disability Rights Iowa
Profit and Loss Statement
Harkin Uplift (MIHF) Partnership - WIPA Team
FYTD August 2023

	Actual vs. Budget			Actual vs. Prior Year Same Period		
	Actual	Budget	Variance	Actual	Prior Year	Variance
Revenues						
Contract Revenue - Harking-Uplift-Bene	1,404	0	1,404	1,404	0	1,404
Total Revenues	\$1,404	\$0	\$1,404	\$1,404	\$0	\$1,404
Expenses						
Salaries & Wages	1,404	0	(1,404)	1,404	0	(1,404)
Total Expenses	\$1,404	\$0	(\$1,404)	\$1,404	\$0	(\$1,404)
Net Income (Loss)	\$0	\$0	\$0	\$0	\$0	\$0