

Disability Rights Iowa

Financial Statement Notes

October 2023 – December 2023

General Overview Affecting All or Multiple Grants

- **Salaries & Wages** shows a favorable variance of \$17,421. One budgeted Attorney position is not yet filled. DRI's Legal Administrative Assistant is currently open as well, but some of this variance is being offset by a former Paralegal working part-time. DRI is planning for both positions to be filled in Q2 of FY24 if qualified candidates are available.
- **Health Insurance** shows a favorable variance of \$4,717. DRI budgets conservatively for Health Insurance expense every year due to the nature of the healthcare industry. Large increases in premiums are always a worry and the rates are not known to DRI until after the budget is complete. 2024 health insurance premiums did increase, but by less than DRI allows in its budget. This positive variance should persist throughout FY24 so long as DRI's participation rate remains steady.
- **Staff Development & Monitoring/Investigation** shows a favorable variance of \$11,612. These expense categories are spread throughout the year, but most activity takes place in the spring and summer months. DRI also errs on the side of overbudgeting for Staff Development to allow for flexibility in sending staff to conferences that may become known during the fiscal year and that will be beneficial to DRI and its staff.
- **General Comment:** Activity so far in FY24 is following budget closely. There are minimal comments below because any variances in grant spending is primarily due to the three overriding comments mentioned above.

Balance Sheet (p. 2-3)

- **Money Market – Unrestricted** – Roughly \$50,000 was used as budgeted in FY23 as an incentive payout to DRI staff for their time and effort in developing a Strategic Plan.
- **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. The statement for this fund does not come until late in the month so balances shown in this document are as of 9/30/2023.

Income Statement

- **PAVA (p. 9)** – Activity in PAVA is picking up in January. This includes two billboard campaigns: one focused on the Iowa Caucuses in January and another focused on the general election. DRI continues to develop strategies to spend PAVA funds effectively.
- **PAAT (p. 14)** – Activity in PAAT has been slow to begin FY24. DRI is working on plans to increase spending in this grant.

Disability Rights Iowa

Balance Sheet

As of: 12/31/2023

	12/31/2023	12/31/2022	Change
Assets			
Current Assets			
Petty Cash	100	100	0
Checking - Regular	36,875	34,285	2,590
Checking - Unrestricted	15,009	9,046	5,962
Money Market - Unrestricted	44,925	101,288	(56,363)
Savings - Program Income	140,725	121,315	19,410
Comm. Found. of Greater DSM - Unrestricted - A	372,546	331,087	41,459
Unrestricted Certificate of Deposits	78,482	75,211	3,271
A/R Accounts - All Grants	57,902	67,292	(9,390)
A/R - Misc	0	3,345	(3,345)
Prepaid Insurance	22,655	22,845	(189)
Prepaid Postage	13	4	9
Prepaid Expenses	15,601	10,876	4,725
Security Deposit	12,336	12,336	0
Total Current Assets	797,169	789,031	8,138
Equipment			
Property & Equipment	10,472	10,472	0
Accum. Deprec. - Prop. & Equip.	(10,472)	(10,472)	0
Net Equipment	0	0	0
Total Assets	\$797,169	\$789,031	\$8,138
Liabilities & Retained Earnings			
Liabilities			
Accounts Payable	0	295	(295)
Accrued Payroll	31,251	29,546	1,705
Accrued Payroll Tax	2,207	2,235	(28)
Accrued 403(b)	1,352	1,163	189
Def. Revenue - Mid-Iowa Health Foundation Fellow	2,095	12,734	(10,639)
Deferred Revenue - CFGDM	0	2,500	(2,500)
Deferred Revenue - Harkin-Uplift-Benefits Couns	11,596	0	11,596
Tax Sheltered 403b Withheld	5,419	5,032	388
Unreimbursed Medical	400	3,681	(3,281)
FSP-Dependent Care	0	4,381	(4,381)
AFLAC Insurance Withheld	162	210	(48)
Accrued Vacation Payable	51,133	48,853	2,280
Total Liabilities	105,615	110,630	(5,014)

Disability Rights Iowa

Balance Sheet

As of: 12/31/2023

	12/31/2023	12/31/2022	Change
Retained Earnings			
Unexpended Fund Balance	595,539	630,173	(34,634)
PADD Program Income	40,860	29,339	11,521
PAIMI Program Income	99,865	91,977	7,888
Unrealized Gain/(Loss) on Investment	(43,582)	(71,036)	27,454
Current Year Cumulative Income/(Loss)	(1,128)	(2,051)	923
Total Retained Earnings	691,553	678,401	13,152
Total Liabilities & Retained Earnings	\$797,169	\$789,031	\$8,138

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

	Actual vs. Budget			Actual vs. Prior Year Same Period		
	Actual	Budget	Variance	Actual	Prior Year	Variance
Revenues						
Grant Revenue - PADD	88,190	105,096	(16,905)	88,190	103,784	(15,593)
Grant Revenue - PAIMI	119,715	123,992	(4,278)	119,715	110,343	9,371
Grant Revenue - PAIR	49,276	49,554	(277)	49,276	84,724	(35,447)
Grant Revenue - PABSS	17,265	30,029	(12,764)	17,265	29,327	(12,062)
Grant Revenue - PATBI	14,169	12,689	1,481	14,169	9,072	5,097
Grant Revenue - PAVA	21,921	41,375	(19,454)	21,921	10,008	11,913
Grant Revenue - PABRP	66,377	66,874	(498)	66,377	57,011	9,366
Grant Revenue - PAPH	14,079	13,444	635	14,079	8,988	5,091
Fellowship Rev. - Mid-Iowa Health Foun	5,489	0	5,489	5,489	1,206	4,283
Grant Revenue-WIPA	72,077	69,364	2,713	72,077	65,547	6,530
Contract Revenue-PAAT	3,774	9,982	(6,208)	3,774	9,836	(6,062)
Program Income - Utilized	1,625	0	1,625	1,625	340	1,285
Donations	271	0	271	271	1,566	(1,294)
Interest Income	85	0	85	85	326	(241)
Interest/Dividends on Investment	838	0	838	838	211	627
Total Revenues	\$475,151	\$522,398	(\$47,247)	\$475,151	\$492,288	(\$17,137)
Expenses						
Salaries & Wages	324,673	342,094	17,421	324,673	336,371	11,698
Contract Labor	556	4,500	3,944	556	7,946	7,390
Payroll Tax Expense	24,012	24,730	718	24,012	25,117	1,104
403(b) Retirement Expense	13,408	15,328	1,919	13,408	13,667	259
Workers' Compensation Insurance	1,330	587	(743)	1,330	867	(463)
Health Insurance	23,164	27,881	4,717	23,164	19,267	(3,897)
Dental Insurance	1,125	1,432	307	1,125	1,049	(76)
Life & LTD Insurance	2,286	2,387	101	2,286	2,508	222
Personnel Miscellaneous	1,052	1,900	848	1,052	644	(408)
Board Development	0	0	0	0	2,043	2,043
Copier Expenses	1,503	1,655	152	1,503	979	(523)
Dues & Memberships	3,332	5,236	1,904	3,332	2,432	(901)
Info. Tech. - Hardware & Software	477	1,930	1,453	477	7,607	7,130
Info. Tech. - Professional Fees	12,449	11,423	(1,026)	12,449	9,576	(2,873)
Insurance - Liability	3,526	2,602	(924)	3,526	2,996	(530)
Insurance - Malpractice	7,102	7,500	398	7,102	7,602	500
Legal Advocacy Expenses	0	375	375	0	665	665
Litigation Expense	0	1,000	1,000	0	0	0
Office Supplies and Expenses	945	3,350	2,406	945	2,223	1,278
Postage and Shipping	557	948	390	557	985	428
Printing - Outside	626	2,250	1,624	626	642	16
Professional Services	2,596	3,567	972	2,596	2,313	(283)
Publications & Subscriptions	3,141	3,855	713	3,141	3,089	(52)
Reasonable Accommodation	40	125	85	40	0	(40)

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

	Actual vs. Budget		
	Actual	Budget	Variance
Rent	32,380	32,621	241
Telephone	1,645	1,860	215
Monitoring/Investigation Expense	4,216	8,046	3,830
Client Work Expense	247	2,500	2,253
Staff Development - In-State	1,065	2,350	1,285
Staff Development - Out-of-State	6,261	12,758	6,497
DRI Outreach/Presentations	2,563	5,258	2,695
Allocation of Indirect Expenses	0	(2,174)	(2,174)
Total Expenses	\$476,279	\$529,872	\$53,593
Net Income (Loss)	(\$1,128)	(\$7,474)	\$6,346

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
Rent	32,380	31,673	(707)
Telephone	1,645	1,291	(354)
Monitoring/Investigation Expense	4,216	4,292	77
Client Work Expense	247	1,767	1,520
Staff Development - In-State	1,065	944	(121)
Staff Development - Out-of-State	6,261	3,199	(3,061)
DRI Outreach/Presentations	2,563	584	(1,979)
Allocation of Indirect Expenses	0	0	0
Total Expenses	\$476,279	\$494,339	\$18,060
Net Income (Loss)	(\$1,128)	(\$2,051)	\$923

Disability Rights Iowa
Profit and Loss Statement
PADD
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PADD	88,190	105,096	(16,905)
Total Revenues	\$88,190	\$105,096	(\$16,905)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	88,190	103,784	(15,593)
Total Revenues	\$88,190	\$103,784	(\$15,593)

Expenses			
Salaries & Wages	51,581	59,413	7,833
Contract Labor	93	940	847
Payroll Tax Expense	3,856	4,353	497
403(b) Retirement Expense	2,051	2,448	398
Workers' Compensation Insurance	249	102	(148)
Health Insurance	3,106	4,543	1,437
Dental Insurance	134	234	100
Life & LTD Insurance	375	420	45
Personnel Miscellaneous	151	133	(17)
Board Development	0	0	0
Copier Expenses	310	362	53
Dues & Memberships	616	1,243	627
Info. Tech. - Hardware & Software	107	341	234
Info. Tech. - Professional Fees	1,813	2,041	228
Insurance - Liability	647	504	(143)
Insurance - Malpractice	1,375	1,452	77
Legal Advocacy Expenses	0	124	124
Litigation Expense	0	95	95
Office Supplies and Expenses	178	679	500
Postage and Shipping	58	117	59
Printing - Outside	126	177	52
Professional Services	496	642	146
Publications & Subscriptions	1,091	1,357	266
Reasonable Accommodation	12	41	29
Rent	6,663	7,144	481
Telephone	282	279	(3)
Monitoring/Investigation Expense	136	483	348
Client Work Expense	35	662	627
Staff Development - In-State	240	174	(66)
Staff Development - Out-of-State	993	2,255	1,262
DRI Outreach/Presentations	37	844	807
Allocation of Indirect Expenses	11,382	11,492	110
Total Expenses	\$88,190	\$105,096	\$16,905

	51,581	60,559	8,978
	93	1,629	1,536
	3,856	4,518	662
	2,051	2,043	(8)
	249	191	(58)
	3,106	3,265	158
	134	212	79
	375	481	107
	151	16	(135)
	0	364	364
	310	221	(89)
	616	560	(56)
	107	2,000	1,893
	1,813	1,865	53
	647	650	3
	1,375	1,498	123
	0	0	0
	0	0	0
	178	471	292
	58	87	29
	126	159	33
	496	491	(5)
	1,091	1,179	88
	12	0	(12)
	6,663	7,541	878
	282	231	(51)
	136	75	(61)
	35	443	408
	240	21	(220)
	993	1,178	185
	37	214	177
	11,382	11,624	242
Total Expenses	\$88,190	\$103,784	\$15,593

Net Income (Loss)	\$0	\$0	\$0
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	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIMI
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIMI	119,715	123,992	(4,278)
Total Revenues	\$119,715	\$123,992	(\$4,278)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	119,715	110,343	9,371
Total Revenues	\$119,715	\$110,343	\$9,371

Expenses			
	Actual	Budget	Variance
Salaries & Wages	71,739	70,322	(1,417)
Contract Labor	109	1,037	928
Payroll Tax Expense	5,328	5,151	(177)
403(b) Retirement Expense	2,577	2,941	365
Workers' Compensation Insurance	314	120	(194)
Health Insurance	4,405	5,330	925
Dental Insurance	199	275	75
Life & LTD Insurance	495	493	(2)
Personnel Miscellaneous	199	156	(43)
Board Development	0	0	0
Copier Expenses	409	425	15
Dues & Memberships	731	1,441	710
Info. Tech. - Hardware & Software	139	399	260
Info. Tech. - Professional Fees	2,349	2,392	42
Insurance - Liability	821	590	(230)
Insurance - Malpractice	1,612	1,702	90
Legal Advocacy Expenses	0	145	145
Litigation Expense	0	111	111
Office Supplies and Expenses	223	796	573
Postage and Shipping	75	137	62
Printing - Outside	148	208	60
Professional Services	643	753	110
Publications & Subscriptions	1,269	1,542	273
Reasonable Accommodation	20	49	28
Rent	8,827	8,372	(456)
Telephone	363	328	(35)
Monitoring/Investigation Expense	186	685	499
Client Work Expense	61	776	715
Staff Development - In-State	225	201	(24)
Staff Development - Out-of-State	993	2,484	1,491
DRI Outreach/Presentations	45	1,239	1,194
Allocation of Indirect Expenses	15,211	13,394	(1,817)
Total Expenses	\$119,715	\$123,992	\$4,277

	Actual	Prior Year	Variance
	71,739	67,589	(4,150)
	109	1,366	1,257
	5,328	5,027	(301)
	2,577	2,547	(30)
	314	161	(153)
	4,405	3,237	(1,168)
	199	183	(17)
	495	409	(86)
	199	13	(186)
	0	305	305
	409	190	(220)
	731	571	(160)
	139	1,666	1,527
	2,349	1,583	(767)
	821	577	(243)
	1,612	1,657	46
	0	665	665
	0	0	0
	223	400	177
	75	74	(1)
	148	138	(10)
	643	416	(227)
	1,269	1,088	(181)
	20	0	(20)
	8,827	6,408	(2,420)
	363	196	(166)
	186	169	(17)
	61	721	660
	225	142	(83)
	993	1,190	197
	45	62	17
	15,211	11,594	(3,617)
Total Expenses	\$119,715	\$110,343	(\$9,371)

Net Income (Loss)	\$0	\$0	\$0
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	\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PATBI
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PATBI	14,169	12,689	1,481
Program Income - Utilized	0	0	0
Total Revenues	\$14,169	\$12,689	\$1,481

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	14,169	9,072	5,097
	0	34	(34)
	\$14,169	\$9,106	\$5,063

Expenses			
Salaries & Wages	9,047	7,419	(1,628)
Contract Labor	11	65	54
Payroll Tax Expense	693	543	(150)
403(b) Retirement Expense	386	332	(54)
Workers' Compensation Insurance	29	13	(16)
Health Insurance	438	573	135
Dental Insurance	16	29	13
Life & LTD Insurance	41	49	8
Personnel Miscellaneous	16	15	(1)
Board Development	0	0	0
Copier Expenses	34	42	8
Dues & Memberships	71	142	71
Info. Tech. - Hardware & Software	12	39	27
Info. Tech. - Professional Fees	200	234	33
Insurance - Liability	72	58	(15)
Insurance - Malpractice	157	166	9
Legal Advocacy Expenses	0	14	14
Office Supplies and Expenses	20	78	58
Postage and Shipping	6	13	7
Printing - Outside	14	20	7
Professional Services	42	73	31
Publications & Subscriptions	113	123	10
Reasonable Accommodation	0	5	5
Rent	723	817	94
Telephone	31	32	1
Monitoring/Investigation Expense	10	134	124
Client Work Expense	65	76	11
Staff Development - In-State	0	18	18
Staff Development - Out-of-State	68	152	84
DRI Outreach/Presentations	4	97	92
Allocation of Indirect Expenses	1,847	1,317	(530)
Total Expenses	\$14,169	\$12,689	(\$1,481)

	9,047	5,267	(3,780)
	11	139	128
	693	401	(293)
	386	248	(138)
	29	15	(14)
	438	322	(116)
	16	19	2
	41	40	(1)
	16	1	(15)
	0	31	31
	34	20	(14)
	71	56	(15)
	12	140	128
	200	151	(49)
	72	54	(18)
	157	163	5
	0	0	0
	20	38	18
	6	7	1
	14	12	(2)
	42	36	(6)
	113	157	44
	0	0	0
	723	619	(105)
	31	19	(12)
	10	23	13
	65	114	50
	0	2	2
	68	91	22
	4	8	3
	1,847	915	(932)
	\$14,169	\$9,106	(\$5,063)

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 December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAVA	21,921	41,375	(19,454)
Program Income - Utilized	375	0	375
Total Revenues	\$22,296	\$41,375	(\$19,079)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	21,921	10,008	11,913
	375	0	375
	\$22,296	\$10,008	\$12,288

	Actual vs. Budget		
	Actual	Budget	Variance
Expenses			
Salaries & Wages	13,017	22,546	9,530
Contract Labor	23	246	223
Payroll Tax Expense	981	1,623	642
403(b) Retirement Expense	402	866	465
Workers' Compensation Insurance	59	39	(20)
Health Insurance	538	1,872	1,334
Dental Insurance	24	95	71
Life & LTD Insurance	108	169	61
Personnel Miscellaneous	0	58	58
Board Development	0	0	0
Copier Expenses	88	149	62
Dues & Memberships	209	307	98
Info. Tech. - Hardware & Software	24	515	491
Info. Tech. - Professional Fees	518	873	355
Insurance - Liability	193	219	26
Insurance - Malpractice	599	633	34
Office Supplies and Expenses	54	285	231
Postage and Shipping	16	50	34
Printing - Outside	49	1,327	1,278
Professional Services	107	280	172
Rent	1,889	2,940	1,051
Telephone	77	122	45
Monitoring/Investigation Expense	17	107	91
Staff Development - In-State	0	68	68
Staff Development - Out-of-State	0	1,453	1,453
DRI Outreach/Presentations	0	750	750
Allocation of Indirect Expenses	3,304	3,782	478
Total Expenses	\$22,296	\$41,375	\$19,079

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	13,017	4,810	(8,207)
	23	190	167
	981	358	(623)
	402	119	(283)
	59	27	(32)
	538	550	12
	24	32	8
	108	63	(45)
	0	0	0
	0	47	47
	88	24	(64)
	209	115	(94)
	24	333	308
	518	249	(269)
	193	111	(82)
	599	451	(149)
	54	64	10
	16	11	(5)
	49	18	(32)
	107	70	(37)
	1,889	980	(909)
	77	30	(47)
	17	14	(3)
	0	0	0
	0	32	32
	0	203	203
	3,304	1,110	(2,194)
	\$22,296	\$10,008	(\$12,288)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAIR
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PAIR	49,276	49,554	(277)
Program Income - Utilized	0	0	0
Total Revenues	\$49,276	\$49,554	(\$277)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	49,276	84,724	(35,447)
	0	136	(136)
	\$49,276	\$84,860	(\$35,583)

Expenses			
Salaries & Wages	29,616	28,303	(1,313)
Contract Labor	50	260	210
Payroll Tax Expense	2,221	2,072	(149)
403(b) Retirement Expense	1,123	1,215	91
Workers' Compensation Insurance	137	48	(89)
Health Insurance	1,738	2,154	416
Dental Insurance	87	111	24
Life & LTD Insurance	208	196	(12)
Personnel Miscellaneous	84	61	(22)
Board Development	0	0	0
Copier Expenses	172	167	(5)
Dues & Memberships	300	567	268
Info. Tech. - Hardware & Software	59	157	98
Info. Tech. - Professional Fees	990	940	(50)
Insurance - Liability	343	232	(111)
Insurance - Malpractice	633	669	35
Legal Advocacy Expenses	0	57	57
Litigation Expense	0	794	794
Office Supplies and Expenses	99	313	214
Postage and Shipping	32	54	22
Printing - Outside	69	82	12
Professional Services	271	296	25
Publications & Subscriptions	504	495	(9)
Reasonable Accommodation	7	19	12
Rent	3,700	3,290	(410)
Telephone	153	129	(24)
Monitoring/Investigation Expense	140	201	62
Client Work Expense	87	305	218
Staff Development - In-State	0	72	72
Staff Development - Out-of-State	68	613	544
DRI Outreach/Presentations	20	389	368
Allocation of Indirect Expenses	6,364	5,294	(1,070)
Total Expenses	\$49,276	\$49,554	\$277

	29,616	53,919	24,303
	50	1,096	1,046
	2,221	4,029	1,808
	1,123	1,653	529
	137	122	(16)
	1,738	2,064	326
	87	142	55
	208	351	143
	84	7	(77)
	0	245	245
	172	197	24
	300	288	(11)
	59	891	831
	990	1,307	317
	343	390	46
	633	677	44
	0	0	0
	0	0	0
	99	329	230
	32	64	32
	69	122	52
	271	312	41
	504	399	(105)
	7	0	(7)
	3,700	5,460	1,760
	153	168	15
	140	10	(130)
	87	152	65
	0	29	29
	68	122	54
	20	19	(1)
	6,364	10,298	3,933
	\$49,276	\$84,860	\$35,583

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 December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABSS	17,265	30,029	(12,764)
Program Income - Utilized	1,250	0	1,250
Total Revenues	\$18,515	\$30,029	(\$11,514)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	17,265	29,327	(12,062)
	1,250	170	1,080
Total Revenues	\$18,515	\$29,497	(\$10,982)

Expenses			
	Actual	Budget	Variance
Salaries & Wages	10,788	16,356	5,568
Contract Labor	27	155	128
Payroll Tax Expense	802	1,183	381
403(b) Retirement Expense	361	664	303
Workers' Compensation Insurance	66	28	(38)
Health Insurance	952	1,505	553
Dental Insurance	47	75	29
Life & LTD Insurance	94	120	26
Personnel Miscellaneous	0	36	36
Board Development	0	0	0
Copier Expenses	70	85	15
Dues & Memberships	149	224	75
Info. Tech. - Hardware & Software	19	80	60
Info. Tech. - Professional Fees	530	532	3
Insurance - Liability	183	138	(45)
Insurance - Malpractice	377	398	21
Legal Advocacy Expenses	0	34	34
Office Supplies and Expenses	42	168	127
Postage and Shipping	14	31	17
Printing - Outside	27	49	22
Professional Services	174	176	3
Publications & Subscriptions	126	295	169
Reasonable Accommodation	0	11	11
Rent	1,520	1,673	153
Telephone	75	77	2
Client Work Expense	0	182	182
Staff Development - In-State	84	43	(42)
Staff Development - Out-of-State	0	2,378	2,378
DRI Outreach/Presentations	0	232	232
Allocation of Indirect Expenses	1,991	3,102	1,111
Total Expenses	\$18,515	\$30,029	\$11,514

	10,788	17,878	7,091
	27	380	353
	802	1,329	527
	361	795	434
	66	46	(20)
	952	1,011	59
	47	56	10
	94	120	26
	0	0	0
	0	85	85
	70	59	(11)
	149	112	(37)
	19	439	420
	530	462	(68)
	183	161	(22)
	377	426	49
	0	0	0
	42	117	76
	14	21	8
	27	38	11
	174	134	(40)
	126	266	141
	0	0	0
	1,520	1,885	365
	75	58	(17)
	0	106	106
	84	5	(79)
	0	28	28
	0	33	33
	1,991	3,447	1,455
Total Expenses	\$18,515	\$29,497	\$10,982

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
WIPA
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue-WIPA	72,077	69,364	2,713
Total Revenues	\$72,077	\$69,364	\$2,713

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	72,077	65,547	6,530
Total Revenues	\$72,077	\$65,547	\$6,530

Expenses			
Salaries & Wages	43,249	41,103	(2,146)
Contract Labor	87	423	335
Payroll Tax Expense	3,338	2,720	(618)
403(b) Retirement Expense	1,838	2,055	217
Workers' Compensation Insurance	225	70	(156)
Health Insurance	5,179	5,378	200
Dental Insurance	295	233	(62)
Life & LTD Insurance	347	323	(23)
Personnel Miscellaneous	0	100	100
Board Development	0	0	0
Copier Expenses	5	4	(1)
Dues & Memberships	605	532	(73)
Info. Tech. - Hardware & Software	1	4	2
Info. Tech. - Professional Fees	2,280	1,065	(1,215)
Insurance - Liability	592	377	(215)
Insurance - Malpractice	1,029	1,087	58
Office Supplies and Expenses	90	180	90
Postage and Shipping	249	313	64
Printing - Outside	69	133	64
Professional Services	361	523	163
Rent	106	76	(30)
Telephone	278	494	217
Client Work Expense	0	500	500
Staff Development - In-State	516	1,554	1,038
Staff Development - Out-of-State	0	1,194	1,194
DRI Outreach/Presentations	2,008	1,286	(722)
Allocation of Indirect Expenses	9,330	7,636	(1,693)
Total Expenses	\$72,077	\$69,364	(\$2,713)

	43,249	42,339	(910)
	87	1,102	1,015
	3,338	3,126	(212)
	1,838	2,117	279
	225	142	(84)
	5,179	2,460	(2,719)
	295	135	(160)
	347	366	19
	0	0	0
	0	272	272
	5	1	(4)
	605	291	(314)
	1	24	23
	2,280	1,106	(1,174)
	592	480	(112)
	1,029	1,097	68
	90	171	81
	249	608	359
	69	1	(68)
	361	354	(7)
	106	52	(54)
	278	263	(15)
	0	231	231
	516	704	188
	0	480	480
	2,008	0	(2,008)
	9,330	7,625	(1,705)
Total Expenses	\$72,077	\$65,547	(\$6,530)

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
Rep Payee
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PABRP	66,377	66,874	(498)
Total Revenues	\$66,377	\$66,874	(\$498)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	66,377	57,011	9,366
Total Revenues	\$66,377	\$57,011	\$9,366

	Actual vs. Budget		
	Actual	Budget	Variance
Expenses			
Salaries & Wages	37,679	35,301	(2,379)
Contract Labor	74	371	298
Payroll Tax Expense	2,698	2,575	(123)
403(b) Retirement Expense	1,884	1,765	(119)
Workers' Compensation Insurance	191	60	(131)
Health Insurance	3,425	3,397	(28)
Dental Insurance	192	219	27
Life & LTD Insurance	306	284	(22)
Personnel Miscellaneous	0	88	88
Board Development	0	0	0
Copier Expenses	157	141	(15)
Dues & Memberships	360	516	156
Info. Tech. - Hardware & Software	44	133	89
Info. Tech. - Professional Fees	2,173	1,580	(593)
Insurance - Liability	520	331	(188)
Insurance - Malpractice	904	955	51
Office Supplies and Expenses	86	328	241
Postage and Shipping	29	68	39
Printing - Outside	56	117	61
Professional Services	320	423	103
Rent	3,389	2,788	(601)
Telephone	145	184	39
Monitoring/Investigation Expense	3,213	6,300	3,087
Staff Development - In-State	0	102	102
Staff Development - Out-of-State	0	1,556	1,556
DRI Outreach/Presentations	0	32	32
Allocation of Indirect Expenses	8,533	7,261	(1,272)
Total Expenses	\$66,377	\$66,874	\$498

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	37,679	32,326	(5,354)
	74	777	703
	2,698	2,319	(378)
	1,884	1,608	(276)
	191	104	(87)
	3,425	2,371	(1,054)
	192	76	(116)
	306	278	(28)
	0	0	0
	0	194	194
	157	81	(75)
	360	217	(143)
	44	510	466
	2,173	1,242	(931)
	520	353	(166)
	904	816	(88)
	86	169	83
	29	28	(1)
	56	55	(1)
	320	266	(53)
	3,389	2,482	(907)
	145	134	(11)
	3,213	3,908	694
	0	0	0
	0	51	51
	0	0	0
	8,533	6,645	(1,887)
Total Expenses	\$66,377	\$57,011	(\$9,366)

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
PAAT
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Contract Revenue-PAAT	3,774	9,982	(6,208)
Total Revenues	\$3,774	\$9,982	(\$6,208)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	3,774	9,836	(6,062)
	\$3,774	\$9,836	(\$6,062)

	Actual vs. Budget		
	Actual	Budget	Variance
Expenses			
Salaries & Wages	1,885	6,160	4,276
Contract Labor	8	54	46
Payroll Tax Expense	146	454	308
403(b) Retirement Expense	105	283	177
Workers' Compensation Insurance	21	11	(11)
Health Insurance	270	428	158
Dental Insurance	12	22	10
Life & LTD Insurance	26	41	15
Personnel Miscellaneous	0	13	13
Board Development	0	0	0
Copier Expenses	21	35	14
Dues & Memberships	41	36	(4)
Info. Tech. - Hardware & Software	6	33	27
Info. Tech. - Professional Fees	130	195	65
Insurance - Liability	49	48	(1)
Insurance - Malpractice	132	139	7
Office Supplies and Expenses	13	65	52
Postage and Shipping	4	11	7
Printing - Outside	6	17	11
Professional Services	28	62	34
Rent	456	684	228
Telephone	21	27	6
Staff Development - In-State	0	15	15
Staff Development - Out-of-State	0	45	45
DRI Outreach/Presentations	0	5	5
Allocation of Indirect Expenses	397	1,100	703
Total Expenses	\$3,774	\$9,982	\$6,208

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	1,885	4,674	2,790
	8	244	236
	146	357	211
	105	204	98
	21	32	11
	270	632	362
	12	34	22
	26	76	50
	0	0	0
	0	58	58
	21	31	10
	41	39	(2)
	6	374	368
	130	300	170
	49	102	53
	132	145	14
	13	76	63
	4	13	9
	6	21	15
	28	81	53
	456	1,194	738
	21	37	16
	0	0	0
	0	8	8
	0	5	5
	397	1,099	702
	\$3,774	\$9,836	\$6,062

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
PAPH
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Grant Revenue - PHWF	14,079	13,444	635
Total Revenues	\$14,079	\$13,444	\$635

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	14,079	8,988	5,091
	\$14,079	\$8,988	\$5,091

	Actual vs. Budget		
	Actual	Budget	Variance
Expenses			
Salaries & Wages	7,284	7,742	457
Contract Labor	14	93	79
Payroll Tax Expense	536	586	49
403(b) Retirement Expense	364	387	23
Workers' Compensation Insurance	36	13	(23)
Health Insurance	678	21	(657)
Dental Insurance	3	1	(2)
Life & LTD Insurance	60	71	11
Personnel Miscellaneous	0	22	22
Board Development	0	0	0
Copier Expenses	50	60	10
Dues & Memberships	72	125	53
Info. Tech. - Hardware & Software	14	56	42
Info. Tech. - Professional Fees	283	336	53
Insurance - Liability	100	83	(17)
Insurance - Malpractice	226	239	13
Office Supplies and Expenses	29	112	83
Postage and Shipping	9	19	10
Printing - Outside	14	29	15
Professional Services	57	106	48
Rent	1,072	1,175	102
Telephone	43	46	3
Monitoring/Investigation Expense	514	134	(380)
Staff Development - In-State	0	26	26
Staff Development - Out-of-State	810	77	(733)
DRI Outreach/Presentations	0	8	8
Allocation of Indirect Expenses	1,808	1,880	72
Total Expenses	\$14,079	\$13,444	(\$635)

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	7,284	4,207	(3,077)
	14	220	205
	536	307	(229)
	364	8	(356)
	36	24	(12)
	678	600	(78)
	3	34	30
	60	64	3
	0	0	0
	0	53	53
	50	33	(17)
	72	82	10
	14	210	197
	283	240	(43)
	100	88	(12)
	226	308	82
	29	84	55
	9	12	3
	14	12	(3)
	57	55	(3)
	1,072	989	(83)
	43	31	(13)
	514	95	(420)
	0	0	0
	810	20	(790)
	0	0	0
	1,808	1,212	(596)
	\$14,079	\$8,988	(\$5,091)

Net Income (Loss)	\$0	\$0	\$0
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\$0	\$0	\$0
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Disability Rights Iowa
Profit and Loss Statement
Unrestricted
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Donations	271	0	271
Interest Income	85	0	85
Interest/Dividends on Investment	838	0	838
Total Revenues	\$1,194	\$0	\$1,194

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	271	1,566	(1,294)
	85	326	(241)
	838	211	627
Total Revenues	\$1,194	\$2,103	(\$909)

	Actual vs. Budget		
	Actual	Budget	Variance
Expenses			
Salaries & Wages	763	3,180	2,417
Contract Labor	0	648	648
Payroll Tax Expense	56	231	175
403(b) Retirement Expense	37	159	122
Workers' Compensation Insurance	1	5	4
Health Insurance	23	207	184
Dental Insurance	1	11	10
Life & LTD Insurance	2	17	16
Personnel Miscellaneous	602	1,155	554
Board Development	0	0	0
Copier Expenses	1	15	13
Dues & Memberships	181	97	(84)
Info. Tech. - Hardware & Software	0	14	14
Info. Tech. - Professional Fees	7	84	77
Insurance - Liability	6	21	15
Insurance - Malpractice	57	60	3
Office Supplies and Expenses	0	28	28
Postage and Shipping	0	5	5
Printing - Outside	0	7	7
Professional Services	2	27	25
Rent	32	296	263
Telephone	1	12	11
Staff Development - In-State	0	6	6
Staff Development - Out-of-State	0	332	332
DRI Outreach/Presentations	448	377	(72)
Allocation of Indirect Expenses	100	479	379
Total Expenses	\$2,322	\$7,474	\$5,152

	Actual vs. Prior Year Same Period		
	Actual	Prior Year	Variance
	763	1,347	583
	0	13	13
	56	436	380
	37	284	247
	1	3	1
	23	86	63
	1	4	3
	2	8	7
	602	607	5
	0	388	388
	1	5	4
	181	78	(103)
	0	13	12
	7	31	24
	6	30	24
	57	310	253
	0	8	8
	0	1	1
	0	5	5
	2	8	6
	32	131	98
	1	4	3
	0	42	42
	0	0	0
	448	40	(408)
	100	273	173
Total Expenses	\$2,322	\$4,153	\$1,832

Net Income (Loss)	(\$1,128)	(\$7,474)	\$6,346
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Net Income (Loss)	(\$1,128)	(\$2,051)	\$923
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Disability Rights Iowa
Profit and Loss Statement
Administration
FYTD December 2023

	Actual vs. Budget		
	Actual	Budget	Variance
Revenues			
Total Revenues	\$0	\$0	\$0
Expenses			
Salaries & Wages	45,865	44,248	(1,616)
Contract Labor	62	209	147
Payroll Tax Expense	3,358	3,240	(118)
403(b) Retirement Expense	2,281	2,212	(68)
Workers' Compensation Insurance	0	78	78
Health Insurance	2,413	2,472	58
Dental Insurance	114	127	13
Life & LTD Insurance	225	203	(23)
Personnel Miscellaneous	0	63	63
Copier Expenses	186	171	(15)
Dues & Memberships	0	5	5
Info. Tech. - Hardware & Software	52	160	109
Info. Tech. - Professional Fees	1,177	1,151	(26)
Insurance - Malpractice	0	0	0
Office Supplies and Expenses	110	320	210
Postage and Shipping	64	130	66
Printing - Outside	47	84	36
Professional Services	96	207	111
Publications & Subscriptions	38	42	4
Rent	4,002	3,365	(636)
Telephone	177	132	(45)
Staff Development - In-State	0	73	73
Staff Development - Out-of-State	0	219	219
Allocation of Indirect Expenses	(60,267)	(58,912)	1,355
Total Expenses	\$0	(\$0)	(\$0)
Net Income (Loss)	\$0	\$0	(\$0)

Actual vs. Prior Year Same Period		
Actual	Prior Year	Variance
\$0	\$0	\$0
45,865	40,250	(5,615)
62	792	731
3,358	2,909	(449)
2,281	2,042	(239)
0	0	0
2,413	2,670	257
114	123	8
225	251	26
0	0	0
186	118	(68)
0	24	24
52	1,008	956
1,177	1,041	(136)
0	53	53
110	296	186
64	58	(6)
47	64	16
96	90	(6)
38	0	(38)
4,002	3,932	(69)
177	121	(56)
0	0	0
0	0	0
(60,267)	(55,843)	4,424
\$0	\$0	\$0
\$0	\$0	\$0

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

	Actual vs. Budget			Actual vs. Prior Year Same Period		
	Actual	Budget	Variance	Actual	Prior Year	Variance
Revenues						
Fellowship Rev. - Mid-Iowa Health Four	5,489	0	5,489	5,489	1,206	4,283
Total Revenues	\$5,489	\$0	\$5,489	\$5,489	\$1,206	\$4,283
Expenses						
Salaries & Wages	2,161	0	(2,161)	2,161	1,206	(954)
Staff Development - Out-of-State	3,328	0	(3,328)	3,328	0	(3,328)
Total Expenses	\$5,489	\$0	(\$5,489)	\$5,489	\$1,206	(\$4,283)
Net Income (Loss)	\$0	\$0	\$0	\$0	\$0	\$0