

**FAMILY PLANNING COUNCIL OF IOWA
FINANCE COMMITTEE MEETING NOTICE**

Thursday April 15, 2021

11:15 a.m. - 12:00 p.m.

ZOOM

AGENDA

- I. Call to order
- II. Approval of Minutes – December 17, 2020 Attachment A
- III. Proposed FY2022 Title X Grant Application Budget Attachment B
- IV. FY2021 3rd Quarter Operating Report Attachment C
- V. Other Business
- VI. Adjourn

**FAMILY PLANNING COUNCIL OF IOWA
FINANCE COMMITTEE MEETING MINUTES
DECEMBER 17, 2020**

Present: Patrice Sayre Steve Harms
Ann Fields Mary Warren

Staff: Rachel Goss Michelle Farmer Sue Walter

- I. Call to order**
The meeting was called to order at 2:01 pm by Steve Harms, Chair.
- II. Approval of Minutes, October 15, 2020**
Patrice Sayre moved to approve the minutes of the October 15, 2020 meeting as presented. Mary Warren seconded. **M/P/U**
- III. Proposed FY2022 Title X Grant Application Budget**
Rachel Goss presented the proposed FY2022 Title X Grant Application Budget. Ms. Goss presented information on the highlights of the proposed budget. Mary Warren moved to approve the Proposed FY2022 Title X Grant Application Budget. Ann Fields seconded. **M/P/U**
- IV. One Time Salary Adjustment**
Rachel Goss proposed a one time salary adjustment for FPCI staff. Patrice Sayre moved to approve a one-time salary adjustment of \$1,500.00 per person. Ann Fields seconded. **M/P/U**
- V. Other Business**
Rachel Goss presented to the Committee that due to the mandated order for staff to work from home, that FPCI reimburse staff for cost of internet. There was discussion that staff could use the salary adjustment to cover work at home costs. **No action taken**
- VI. Adjourn**
The meeting adjourned at 2:38 pm.

Minutes submitted by
Michelle Farmer

FPCI PROPOSED FY2022 TX BUDGET-12 MOS

Attachment B
12/17/2020

REVENUE	TX SERV 22	-	TOT TX 22	CBSS-22	NONTX-22	TOT NTX 22	FY2022-TOTAL
GRANTS	\$2,819,405	\$0	\$2,819,405	\$106,108	\$0	\$106,108	\$2,925,513
DONATIONS	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000
MISC	\$0	\$0	\$0	\$0	\$750	\$750	\$750
INTEREST/DIVIDEL	\$0	\$0	\$0	\$0	\$300	\$300	\$300
UPDATE/TRAIN	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500
RESERVE FUNDS	\$0	\$0	\$0	\$0	\$35,115	\$35,115	\$35,115 *
TOTAL REVENUE	\$2,819,405	\$0	\$2,819,405	\$106,108	\$42,665	\$148,773	\$2,968,178
OPER. EXPENSES	TX SERV 22	-	TOT TX 22	CBSS-22	NONTX-22	TOT NTX 22	FY2022-TOTAL
FPCI PERSONNEL:							
SALARIES	\$344,372	\$0	\$344,372	\$69,676	\$4,850	\$74,526	\$418,898
TEMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SAL/FRIN. POOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRINGES	\$104,251	\$0	\$104,251	\$20,068	\$1,399	\$21,467	\$125,718
SUBTOTAL	\$448,623	\$0	\$448,623	\$89,744	\$6,249	\$95,993	\$544,616
TRAVEL:							
IN-STATE	\$5,000	\$0	\$5,000	\$440	\$100	\$540	\$5,540
OUT-STATE	\$9,000	\$0	\$9,000	\$2,034	\$0	\$2,034	\$11,034
BOARD	\$2,000	\$0	\$2,000	\$0	\$100	\$100	\$2,100
SUBTOTAL	\$16,000	\$0	\$16,000	\$2,474	\$200	\$2,674	\$18,674

SUPPLIES:	TX SERV 22	-	TOT TX 22	CBSS-22	NONTX-22	TOT NTX 22	FY2022-TOTAL
OFFICE	\$3,965	\$0	\$3,965	\$200	\$25	\$225	\$4,190
POSTAGE	\$500	\$0	\$500	\$25	\$40	\$65	\$565
PRO. REFERENCE	\$490	\$0	\$490	\$0	\$0	\$0	\$490
DUES	\$9,485	\$0	\$9,485	\$0	\$96	\$96	\$9,581
PRINTING	\$500	\$0	\$500	\$50	\$0	\$50	\$550
ADVERTIS/RECRU	\$500	\$0	\$500	\$0	\$0	\$0	\$500
MISC	\$1,500	\$0	\$1,500	\$0	\$150	\$150	\$1,650
SUBTOTAL	\$16,940	\$0	\$16,940	\$275	\$311	\$586	\$17,526
EQUIPMENT:							
MISC EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD:							
RENT (INC. UTIL)	\$47,950	\$0	\$47,950	\$7,800	\$600	\$8,400	\$56,350
INSURANCE	\$3,780	\$0	\$3,780	\$690	\$30	\$720	\$4,500
TELEPHONE	\$5,540	\$0	\$5,540	\$900	\$60	\$960	\$6,500
MEETING ACCOM	\$2,500	\$0	\$2,500	\$0	\$75	\$75	\$2,575
SUBTOTAL	\$59,770	\$0	\$59,770	\$9,390	\$765	\$10,155	\$69,925
TRAINING:							
GENERAL-FPCI	\$5,600	\$0	\$5,600	\$2,150	\$320	\$2,470	\$8,070
UPDATE/TRAINING	\$9,000	\$0	\$9,000	\$0	\$4,500	\$4,500	\$13,500
FPCI CE PROJ	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$4,000
COMM. EDUC.	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$6,000
SUB STAFF TRNG	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$5,000
SUBTOTAL	\$29,600	\$0	\$29,600	\$2,150	\$4,820	\$6,970	\$36,570

	TX SERV 22	-	TOT TX 22	CBSS-22	NONTX-22	TOT NTX 22	FY2022-TOTAL
CONTRACTUAL/OTHER:							
AUDIT	\$9,365	\$0	\$9,365	\$160	\$75	\$235	\$9,600
SERVICE CONTRA	\$15,415	\$0	\$15,415	\$1,550	\$150	\$1,700	\$17,115
ATTORNEY	\$7,500	\$0	\$7,500	\$0	\$0	\$0	\$7,500
CONSULTANTS	\$6,000	\$0	\$6,000	\$0	\$30,000	\$30,000	\$36,000
FISCAL MGT	\$26,005	\$0	\$26,005	\$365	\$30	\$395	\$26,400
MEDICAL DIRECT.	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$3,000
SUBTOTAL	\$67,285	\$0	\$67,285	\$2,075	\$30,255	\$32,330	\$99,615
OTHER:							
SPEC PROJECT	\$0	\$0	\$0	\$0	\$76,800	\$76,800	\$76,800 **
OUTR/MKTG	\$3,300	\$0	\$3,300	\$0	\$0	\$0	\$3,300
PAYPAL	\$0	\$0	\$0	\$0	\$65	\$65	\$65
PROG OUTR	\$4,700	\$0	\$4,700	\$0	\$0	\$0	\$4,700
SUBTOTAL	\$8,000	\$0	\$8,000	\$0	\$76,865	\$76,865	\$84,865
FPCI OPER. EXPEN	\$646,218	\$0	\$646,218	\$106,108	\$119,465	\$225,573	\$871,791
SUBCONTRACTS:							
FP SERVICES	\$1,969,332	\$0	\$1,969,332	\$0	\$0	\$0	\$1,969,332
TX-SUPPL	\$89,750	\$0	\$89,750	\$0	\$0	\$0	\$89,750
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TX-FY 20 C/O	\$114,105	\$0	\$114,105	\$0	\$0	\$0	\$114,105
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$2,173,187	\$0	\$2,173,187	\$0	\$0	\$0	\$2,173,187
GRAND TOTAL	\$2,819,405	\$0	\$2,819,405	\$106,108	\$119,465	\$225,573	\$3,044,978
REVENUE/EXPENSI	\$0	\$0	\$0	\$0	(\$76,800)	(\$76,800)	(\$76,800) **

*Note: Reserve funds will be used to cover any deficit spending

**Note: Reserve funds from anonymous donor received in FY 2020 will be used to cover the special project line item in Non TX

Title X Svcs Breakout

\$2,600,000 Basic Svcs
\$105,300 Basic TX Supplemental
\$0

Subtotal Basic Services

\$2,705,300

\$114,105 TX FY20 CARRYOVER
\$0

\$114,105 TX Special Projects

\$2,819,405 Total Title X

Non -Title X Grants & Other

\$99,814 CBSS
\$6,294 CBSS HPV
\$0
\$0

\$106,108 TOTAL

\$2,925,513

**FAMILY PLANNING COUNCIL OF IOWA
BUDGET NARRATIVE FOR
PROPOSED FY2022 FPCI TITLE X APPLICATION BUDGET**

This grant application budget reflects the Title X funds needed to provide Title X services across FPCI's 55 counties. The budget shows the administrative cost of implementing, overseeing and monitoring the program. It funds nine subrecipient agencies and identifies some funds that could be used to identify another provider.

This is a twelve month budget. The anticipated start date for the project is April 1, 2021.

This budget is for the third and final year of the project. It shows level funding and includes supplemental funding rolled into the year three budget as instructed by the Office of Population Affairs.

For the purposes of this presentation, we are presenting a total agency twelve-month budget but are only discussing the Title X component.

Revenue:

When the Office of Population Affairs, (OPA) issued the new Funding Opportunity Announcement (FOA) two years ago, it changed the allocation system for funding levels across the country. That change resulted in significant swings in allocation levels among the states and territories. The allocation for Iowa was reduced by 8.63%. This is not new information but a reminder of what happened two years ago.

Title X:

Grants:

Title X Basic Family Planning Services: The FY2022 Title X grant application is a non-competing application. Based on information from the OPA we are submitting a budget for \$2,819,405. This includes level funding from our FY2021 Notice of Award (NOA) dated March 18, 2020 but \$50,000 less than our FY2021 application budget, and a request for carryover of \$114,105.

Non Title X:

As stated previously we are not providing a discussion on the non-Title X component of the draft budget.

Expenses:

Title X (TX):

Note: FPCI will only have one Title X project. The Title X costs are identified by one project, the Title X Basic Family Planning Services Project. We will identify how this compares to the full twelve-month Title X FY2021 application budget approved in December 2019. We are not using the board approved FY2021 operating budget for comparison because it was only a 9-month budget.

Personnel:

TX Basic Services: The salaries line item provides a fully staffed FPCI Title X project. This represents portions of 5 full time positions and 2 part time positions (for a total of

6.6 FTE). This is higher than in FY2021 due to a salary adjustment and increase in the staff accountant's time, FPCI's share of the group health insurance premiums increasing due to higher rates, and the addition of an Employee Assistance Program through EFR. FPCI will retain the \$755.00 monthly stipend for the staff. This budget includes a 2% salary increase for TX staff (excluding the staff accountant).

Travel: This category identifies travel in three categories: In-state, out-of-state, and Board travel.

TX-Basic Services: In-state travel is for staff to conduct program reviews, site visits and meetings around the state. Out-of-state travel covers staff and Board travel for national meetings and conferences. Board travel covers board travel to FPCI meetings. There is a decrease in each of these line items because we anticipate very little travel during the first six months of the fiscal year. Board and staff travel is currently reimbursed at \$.50/mile.

Supplies:

TX-Basic Services: These are the supply costs associated with the TX Services. The increase in this category is mostly in supplies due to software costs. The bulk of the dues (\$5,000) is to NFPRHA for a health system membership which covers FPCI and all its subrecipients. It is important that FPCI have this level of membership. The other major membership fee (\$3,000) is to Family Planning Councils of America (FPCA). The remaining costs are for smaller memberships with groups like IA Public Health Association, American Public Health Association, and IA Rural Health Association.

Equipment: No equipment costs are projected.

Overhead:

Overhead costs are distributed based on space allocation for each project and staff time used in each project.

TX-Basic Services: There is an overall increase in this category. As more staff time is attributed to Title X, the corresponding overhead costs are charged to Title X. We renewed our lease in October 2020 and there is an increase beginning in October 2021. Phone costs are less because we are using Zoom instead of Chorus Call for meetings.

Training:

Training costs contain the costs of sending FPCI staff to training events and the costs of FPCI providing training for sub-recipient agencies. It includes a FPCI community education project, the Community Education Funds and the Training Subsidy funds. There is an increase in the overall category.

TX Basic Services: This contains several items:

- 1) Training costs for staff and mileage reimbursement for sub-recipient staff to participate in the Training Advisory Committee and the Medical Committee – no increase.
- 2) Update/Training – training provided by FPCI and IDPH- Includes annual fees for Zoom Webinar and Conference Rooms, Constant Contact and SurveyMonkey – We have increased this line item.
- 3) FPCI's community education project (formerly Movie Talk)– there is no change in this.

- 4) The Paul Shultz Memorial Community Education Funds –there is no change in this.
- 5) Delegate Agency Staff Training: This will be used to assist sub-recipient agency staff to participate national training to be determines. There is no change in this line item.

Contractual:

These are the organization’s contractual costs for various services. This includes FPCI’s Fiscal Officer, Attorney and Medical Director.

TX Basic Services: These are the contractual costs associated with the TX Services. There is an increase overall in this category. There is an increase in the services amount to reflect a new IT contract and the new website hosting and support services. There are increases for the attorney and for consultants, anticipating the revision of administrative policies, possible TX rule changes, updating the funding formula for sub-recipients, and outsourcing our needs assessment for the upcoming competitive grant application.

Other:

This category contains special projects that FPCI operates throughout the year. There is a decrease in this category.

TX Basic Services: There are several projects in this category:

1) FPCI Outreach/Marketing includes an annual subscription to Canva.com for designing social media posts and the cost of FPCI’s outreach coordinator attending one national sex education conference.

2) Program Outreach includes the costs of Facebook advertisements, Tik Tok props, Facebook events, exhibiting at several conferences and events around the state, and travel costs for the outreach coordinator to conduct a program in each of FPCI’s service delivery areas.

FPCI ADMINISTRATIVE OPERATING COSTS:

The FY2022 FPCI Administrative Operating Budget is 22.92% of the Title X Services Budget. Of the FPCI Administrative Title X Services Operating Budget, 1.7% is distributed as reimbursements to the sub-recipient agencies for community education and training subsidies, and 0.73% is used by FPCI to conduct direct program outreach.

SUBCONTRACTS: There are three line items in this category for Title X: FP Services

TX Basic Services (FP Services): There is a decrease in this line item from FY21. FPCI was awarded \$50,000 less than applied for in FY21 and the remaining decrease (\$24,381) is due to increased FPCI administrative costs. This shows funding for the current subrecipients and \$648,568 to be awarded to new subcontractors as identified. The TX Supplemental funds are shown on a separate line because they likely will not be available in subsequent years. As noted previously in the Revenue Section, FPCI will request a carryover of \$114,105 to be used for onboarding new sub-recipients and FPAR 2.0.

Revenue/Expenses: Expenses equal revenue for Title X.

**FAMILY PLANNING COUNCIL OF IOWA
FY2021 and FY 2020 OPERATING REPORT- COMPARISON
3rd QUARTER SHORT YEAR**

**Attachment C
Unaudited Figures**

INCOME	2021			2020				
	ACTUAL - YTD	9 MON BUDGET	% VARI.	9 MON BUD	ACTUAL - YTD	9 MON BUDGET	% VARI.	12 MON BUD
Title X-Services	\$ 1,588,520.00	\$ 2,421,957.00	-34%	\$ 2,421,957.00	\$ 1,725,582.00	\$ 1,950,000.00	-12%	\$ 2,600,000.00
TX Reimbur/Update	\$ 375.00	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Reserve Funds	\$ -	\$ 1,492.00	-100%	\$ 1,492.00	\$ -	\$ 6,000		\$ 11,007.00
Non-Title X Grants	\$ -	\$ -	#DIV/0!	\$ -	\$ 10,050.00	\$ 8,450.00	19%	\$ 8,450.00
Interest/Dona.	\$ 2,310.00	\$ 3,595.00	-36%	\$ 3,595.00	\$ 4,033.00	\$ 2,888.00	40%	\$ 3,850.00
Misc	\$ 1,573.00	\$ 750.00	110%	\$ 750.00	\$ 3,265.00	\$ 750.00	335%	\$ 750.00
Update/Train	\$ -	\$ -	#DIV/0!	\$ -	\$ 7,575.00	\$ 8,000.00	-5%	\$ 8,000.00
CBSS	\$ 65,959.00	\$ 79,169.00	-17%	\$ 79,169.00	\$ 63,694.00	\$ 66,280.00	-4%	\$ 99,420.00
CDS Grant	\$ -	\$ -	#DIV/0!	\$ -	\$ 182,000.00	\$ 182,000.00	0%	\$ 182,000.00
Accrual to cash	\$ 1,579.00				\$ 8,046.00			
TOTAL	\$ 1,660,316.00	\$ 2,506,963.00	-34%	\$ 2,506,963.00	\$ 2,004,245.00	\$ 2,224,368.00	-10%	\$ 2,913,477.00

EXPENSES	2021			2020				
	ACTUAL - YTD	9 MON BUDGET	% VARI.	9 MON BUD	ACTUAL - YTD	9 MON BUDGET	% VARI.	12 MON BUD
Title X-Services								
Personnel	\$ 333,209.00	\$ 321,350.00	4%	\$ 321,350.00	\$ 299,088.00	\$ 307,480.00	-3%	\$ 409,975.00
Travel	\$ 1,934.00	\$ 23,280.00	-92%	\$ 23,280.00	\$ 15,203.00	\$ 15,525.00	-2%	\$ 20,700.00
Supplies	\$ 22,304.00	\$ 15,220.00	47%	\$ 15,220.00	\$ 61,270.00	\$ 12,000.00	411%	\$ 15,385.00
Equipment	\$ -	\$ -	#DIV/0!	\$ -	\$ 8,266.00	\$ -	#DIV/0!	\$ -
Occupancy	\$ 45,904.00	\$ 44,780.00	3%	\$ 44,780.00	\$ 40,357.00	\$ 43,250.00	-7%	\$ 57,642.00
Training	\$ 13,662.00	\$ 25,233.00	-46%	\$ 25,233.00	\$ 19,479.00	\$ 20,900.00	-7%	\$ 27,940.00
Contractual	\$ 110,072.00	\$ 46,227.00	138%	\$ 46,227.00	\$ 100,240.00	\$ 40,650.00	147%	\$ 54,195.00
Other	\$ 108,279.00	\$ 17,352.00	524%	\$ 17,352.00	\$ 107,715.00	\$ 12,340.00	773%	\$ 16,450.00
Delegates	\$ 953,531.00	\$ 1,928,515.00	-51%	\$ 1,928,515.00	\$ 1,083,706.00	\$ 1,502,780.00	-28%	\$ 2,003,713.00
Subtotal	\$ 1,588,895.00	\$ 2,421,957.00	-34%	\$ 2,421,957.00	\$ 1,735,324.00	\$ 1,954,925.00	-11%	\$ 2,606,000.00

EXPENSES	2021			9 MON BUD	2020			12 MON BUD
	ACTUAL - YTD	9 MON BUDGET	% VARI.		ACTUAL - YTD	9 MON BUDGET	% VARI.	
Non-Title X								
Personnel	\$ 7,524.00	\$ 4,334.00	74%	\$ 4,334.00	\$ 2,694.00	\$ 8,300.00	-68%	\$ 10,091.00
Travel	\$ -	\$ 200.00	-100%	\$ 200.00	\$ 67.00	\$ 150.00	-55%	\$ 200.00
Supplies	\$ 223.00	\$ 195.00	14%	\$ 195.00	\$ 1,947.00	\$ 175.00	1013%	\$ 230.00
Equipment	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Occupancy	\$ 978.00	\$ 580.00	69%	\$ 580.00	\$ 338.00	\$ 650.00	-48%	\$ 863.00
Training	\$ -	\$ 320.00	-100%	\$ 320.00	\$ 7,474.00	\$ 6,320.00	18%	\$ 6,320.00
Contractual	\$ 15,837.00	\$ 154.00	10184%	\$ 154.00	\$ 760.00	\$ 165.00	361%	\$ 220.00
Other	\$ 68.00	\$ 54.00	26%	\$ 54.00	\$ 130.00	\$ 1,050.00	-88%	\$ 1,383.00
Delegates	\$ -	\$ -	#DIV/0!	\$ -	\$ 7,830.00	\$ 6,750.00	16%	\$ 6,750.00
Subtotal	\$ 24,630.00	\$ 5,837.00	-321.96%	\$ 5,837.00	\$ 21,240.00	\$ 23,560.00	9.85%	\$ 26,057.00

EXPENSES	2021			9 MON BUD	2020			12 MON BUD
	ACTUAL - YTD	9 MON BUDGET	% VARI.		ACTUAL - YTD	9 MON BUDGET	% VARI.	
CBSS								
Personnel	\$ 64,381.00	\$ 63,246.00	2%	\$ 63,246.00	\$ 59,515.00	\$ 60,200.00	-1%	\$ 80,253.00
Travel	\$ -	\$ 3,515.00	-100%	\$ 3,515.00	\$ 1,096.00	\$ 2,175.00	-50%	\$ 2,900.00
Supplies	\$ 486.00	\$ 2,096.00	-77%	\$ 2,096.00	\$ 2,111.00	\$ 490.00	331%	\$ 650.00
Equipment	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Occupancy	\$ 7,000.00	\$ 6,927.00	1%	\$ 6,927.00	\$ 7,693.00	\$ 6,800.00	13%	\$ 9,075.00
Training	\$ 583.00	\$ 1,848.00	-68%	\$ 1,848.00	\$ 1,596.00	\$ 1,500.00	6%	\$ 2,000.00
Contractual	\$ 2,310.00	\$ 1,537.00	50%	\$ 1,537.00	\$ 2,499.00	\$ 1,000.00	150%	\$ 1,335.00
Other	\$ -	\$ -	#DIV/0!	\$ -	\$ 4,533.00	\$ 2,400.00	89%	\$ 3,207.00
Subtotal	\$ 74,760.00	\$ 79,169.00	5.57%	\$ 79,169.00	\$ 79,043.00	\$ 74,565.00	-6.01%	\$ 99,420.00

EXPENSES	2021			9 MON BUD	2020			12 MON BUD
	ACTUAL - YTD	9 MON BUDGET	% VARI.		ACTUAL - YTD	9 MON BUDGET	% VARI.	
CDS								
Personnel	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Travel	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Supplies	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Equipment	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Occupancy	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Training	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Contractual	\$ 23,850.00	\$ 68,850.00	-65%	\$ 68,850.00	\$ 38,614.00	\$ 50,000.00	-23%	\$ 70,000.00
Other	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!	\$ -
Subtotal	\$ 23,850.00	\$ 68,850.00	65.36%	\$ 68,850.00	\$ 38,614.00	\$ 50,000.00	22.77%	\$ 70,000.00

EXPENSES	2021			2020				
	ACTUAL - YTD	9 MON BUDGET	% VARI.	9 MON BUD	ACTUAL - YTD	9 MON BUDGET	% VARI.	12 MON BUD
TOTAL EXPENS.	\$ 1,712,135.00	\$ 2,575,813.00	-34%	\$ 2,575,813.00	\$ 1,874,221.00	\$ 2,103,050.00	-11%	\$ 2,801,477.00
Income in excess (less than) expens	\$ (51,819.00)	\$ (68,850.00)	-25%	\$ (68,850.00)	\$ 130,024.00	\$ 121,318.00	7%	\$ 112,000.00

01.21.21

**FAMILY PLANNING COUNCIL OF IOWA
FY2021 OPERATING REPORT
FOR THE NINE MONTHS ENDING MARCH 31, 2021**

(Unaudited)

VARIANCES:

Revenue:

Title X Services	\$ 833,437	Unfavorable Variance
TX Reimbur/Update	\$ 375	Favorable Variance
Reserve Funds	\$ 1,492	Unfavorable Variance
Interest/Donations	\$ 1,285	Unfavorable Variance
Non-TX Misc	\$ 823	Favorable Variance
Com. Based Service	\$ 13,210	Unfavorable Variance

Expenses:

Title X Services	\$ 833,062	Favorable Variance
Non-Title X Projects	\$ 18,793	Unfavorable Variance
Com. Based Service	\$ 4,409	Favorable Variance
CDS Grant	\$ 45,000	Favorable Variance

SIGNIFICANT BUDGET VARIATIONS THROUGH MARCH 31, 2021:

Note: An important point to note is the Board decided to align the FPCI fiscal year with the Title X award period. This means we were operating on a 9-month budget for this fiscal year which ended March 31, 2021.

Operating Revenue:

Note: A Favorable Variance in Revenue means that more revenue was received during the time period than was budgeted. An Unfavorable Variance in Revenue means that less revenue was received during the time period than was budgeted.

▶ The unfavorable variance in Title X revenue is mainly due to our subrecipients being on a reimbursement schedule along with the problem of uncovered/unobligated funds for Service Delivery Areas where FPCI is still working to identify and/or contract with Title X providers. FPCI also received additional funding from OPA to assist with the implementation of FPAR 2.0 which requires all Title X grantees to submit encounter level data for all their patients.

▶ The TX Reimbur/Update favorable variance is because the annual update was held virtually this year. With no meal or room costs to cover, no registration fees were budgeted for TX staff. FPCI charged a small registration fee for only non-TX attendees.

▶ The Reserve Funds unfavorable variance is because no reserve funds have been recorded as used yet this fiscal year.

▶ The Interest/Donations unfavorable variance is because both interest and donations were lower than anticipated.

- ▶ The Non-TX Misc favorable variance is because of a gain on investments.
- ▶ The unfavorable variance in the CBSS program is due to two issues. The program is on a reimbursement basis and we have not received the March payment from IDPH, and total expenses for the project were lower than anticipated. See operating expenses.
- ▶ The Accrual to cash line item has been added to make the Operating Report correspond with the Statement of Financial Position. This is mostly due to timing issues with staff flex plan payments.

Operating Expenses:

Note: A Favorable Variance in Expenses means the actual expenses during the time period were lower than was budgeted. An Unfavorable Variance in Expenses means the actual expenses during the time period were higher than was budgeted.

- ▶ The favorable variance in Title X Operating Expenses is due to several factors. The Covid-19 pandemic has significantly limited travel for conferences and meetings which impacts the budget. Supplies are higher than anticipated because of IT improvements. Contractual is higher than anticipated because of two items. A service equipment contract was prepaid for the coming year and Title X funds were used to prepay the CDS vendor for the coming year. The Other category is significantly higher than budgeted because FPCI paid for billboards for subrecipients for a year. As previously mentioned in the operating revenue section of this report, unobligated funds for service delivery areas where there is currently no Title X provider means money originally budgeted for new subrecipients is going unused.
- ▶ The unfavorable variance for the Non-Title X projects is due to several factors. More personnel time was spent on Non-Title X projects than anticipated, therefore, allocated costs were also higher. A consultant was engaged for public affairs activities but was not included in the original budget.
- ▶ The favorable variance in the CBSS is because no travel has occurred. With the Covid-19 pandemic, things have been shifted to virtual program reviews, trainings, etc.
- ▶ The favorable variance in the CDS grant is because the project took longer to get off the ground than originally anticipated, meaning money was not spent in the anticipated timeline. To add, this project has a 3-year funding period which runs September 1, 2019 through August 31, 2022. The funds were received in fiscal year 2020.

Necessary Board Action:

Accept or reject 3rd (and final) Quarter FY2021 Unaudited Financial Report

**FAMILY PLANNING COUNCIL OF IOWA
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2021**

ASSETS

CURRENT ASSETS		
CASH	\$ 416,222.53	
TITLE X GRANTS RECEIVABLE	1,020,658.01	
PREPAYMENTS	<u>166,231.39</u>	
TOTAL CURRENT ASSETS		\$ 1,603,111.93
PROPERTY & EQUIPMENT		
EQUIPMENT	8,266.00	
DEPRECIATION	<u>(1,543.05)</u>	
TOTAL PROPERTY & EQUIPMENT		<u>6,722.95</u>
TOTAL ASSETS		<u><u>\$ 1,609,834.88</u></u>

LIABILITIES & NET ASSETS

CURRENT LIABILITIES		
EMPLOYEE BENEFITS	19,878.56	
TX ACCRUED PAYROLL	10,938.76	
TX OTHER PAYABLES	846.23	
NON TX PAYABLES	2,665.24	
TX PROPERTY & EQUIP	6,722.95	
UNEXPENDED TITLE X FUNDS	1,010,567.07	
TITLE X DEFERRED REVENUE	162,887.04	
OTHER FUND BALANCES	<u>447,148.26</u>	
TOTAL CURRENT LIABILITIES		\$ 1,661,654.11
NET INCOME (LOSS)		<u>(51,819.23)</u>
TOTAL LIABILITIES & NET ASSETS		<u><u>\$ 1,609,834.88</u></u>

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

FAMILY PLANNING COUNCIL OF IOWA
FY 2021 REVENUES
@03/31/2021

TITLE X REVENUE=TITLE X EXPENSE

CBSS

3155-41 CBSS-JURY DUTY	\$	103.50	
3290-40 CBSS-CY 2021	\$	14,093.52	
3290-41 CBSS-CY 2020	\$	48,864.94	
3290-48 CBSS HPV-CY 2021	\$	757.08	
3290-49 CBSS HPV-CY 2020	\$	<u>2,138.67</u>	
			\$ 65,957.71

INTEREST/DONATIONS:

3200-80 DONATIONS	\$	2,070.32	
3210-80 INTEREST	\$	175.15	
3215-80 DIVIDENDS	\$	<u>64.56</u>	
			\$ 2,310.03

MISC (BRO,CEU,MISC,UPD):

3220-80 BROCHURES	\$	-	
3230-80 CEUs	\$	720.00	
3240-80 MISC - OTHER	\$	-	
3245-80 NON TX IN-KIND	\$	-	
3260-80 GAIN ON INVESTMNTS	\$	852.61	
UPD:			
3310-91 REGISTRATIONS	\$	-	
3312-91 TRAINING REGISTR	\$	-	
3315-91 REIMBURSEMENTS	\$	-	
3320-91 EXHIBITORS	\$	-	
3330-91 SPONSORS	\$	<u>-</u>	
			\$ <u>1,572.61</u>

TOTAL NON-TX REVENUE **\$ 69,840.35**

(This should ='Dept' Income Statements)