

Personal Services

Salaries	\$ 18,717,184	\$ 13,537,856	\$ 5,179,328	\$ 18,717,184	\$ 15,969,661	\$ 2,747,523	17.2%	58.5%
Benefits (b)	9,104,487	6,269,238	2,835,249	9,104,487	7,216,941	1,887,546	26.2%	28.5%
Allocation - Prior Year Grants	(361,840)	(356,210)	(5,630)	(361,840)	(364,626)	2,786		
Subtotal	27,459,831	19,450,884	8,008,947	27,459,831	22,821,975	4,637,856	20.3%	85.8%

Operating expenses

Equipment rental/maintenance	3	45,000	43,563	1,437	45,000	36,979	8,021	21.7%	0.1%
Facility Rent	1	1,541,143	1,249,282	291,861	1,541,143	1,401,638	139,505	10.0%	4.8%
Facility maint/improve	1	445,000	76,591	368,409	445,000	131,009	313,991	239.7%	1.4%
Communication	11	250,000	179,497	70,503	250,000	235,541	14,459	6.1%	0.8%
Postage	3	110,000	8,261	101,739	110,000	99,579	10,421	10.5%	0.3%
General Office	3	150,000	127,613	22,387	150,000	68,490	81,510	119.0%	0.5%
Printing	3	47,000	20,157	26,843	47,000	35,937	11,063	30.8%	0.1%
Insurance	2	280,000	261,366	18,634	280,000	185,461	94,539	51.0%	0.9%
Utilities	1	95,000	73,841	21,159	95,000	94,180	820	0.9%	0.3%
Interest	8	-	-	-	-	6,100	(6,100)	-100.0%	0.0%
Bank fees	8	100,000	65,585	34,415	100,000	67,536	32,464	48.1%	0.3%
Legal	5	130,000	2,060	127,940	130,000	132,513	(2,513)	-1.9%	0.4%
Board of Directors	6	52,000	36,542	15,458	52,000	33,815	18,185	53.8%	0.2%
Accounting and Benefit Admin	5	70,000	53,739	16,261	70,000	53,700	16,300	30.4%	0.2%
Non-IT Equipment	3	190,000	103,451	86,549	190,000	194,340	(4,340)	-2.2%	0.6%
IT Equipment	4	486,549	178,563	171,437	350,000	178,908	171,092	95.6%	1.1%
IT Contracts and software	7	679,415	442,712	207,288	650,000	461,183	188,817	40.9%	2.0%
Consulting	5	170,000	69,004	100,996	170,000	23,108	146,892	635.7%	0.5%
Employee Education	8	40,000	34,992	5,008	40,000	31,618	8,382	26.5%	0.1%
Care Provider Training	8	1,000	(706)	1,706	1,000	2,258	(1,258)	-55.7%	0.0%
Travel	9	580,000	421,604	158,396	580,000	418,662	161,338	38.5%	1.8%
ARCA Dues	6	103,000	102,079	921	103,000	68,389	34,611	50.6%	0.3%
General	3	72,000	63,692	8,308	72,000	113,391	(41,391)	-36.5%	0.2%
Records Management	3	42,000	36,364	5,636	42,000	37,692	4,308	11.4%	0.1%
Subtotal Operating Expenses		5,679,107	3,649,852	1,863,291	5,513,143	4,112,027	1,401,116	34.1%	17.2%

Other Revenue

Interest	(1,115,000)	(937,396)	(177,604)	(1,115,000)	(718,046)	(396,954)	55.3%	-3.5%
Miscellaneous	-	(88)	88	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(35,000)	(28,759)	(6,241)	(35,000)	(37,781)	2,781	-7.4%	-0.1%
Subtotal Other Revenue	(1,150,000)	(966,243)	(183,757)	(1,150,000)	(755,827)	(394,173)	52.2%	-3.6%

Total Operations before Grant Activity

	\$ 31,988,938	\$ 22,134,494	\$ 9,688,480	\$ 31,822,974	\$ 26,178,176	\$ 5,644,798	21.6%	99.5%
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Grant Activity

Tribal Early Start Grant	\$ 166,666	\$ 46,997	\$ 119,669	\$ 166,666	\$ 150,000	16,666		
Tribal SAE Grant	\$ -	\$ -	\$ -	\$ -	\$ 164,650	(164,650)		
ARPA (Social Recreation)	\$ -	\$ -	\$ -	\$ -	\$ -	-		
LACC					\$ 76,192	(76,192)		
ARPA					\$ 372,894	(372,894)		

Total Operations

	\$ 32,155,604	\$ 22,181,491	\$ 9,808,149	\$ 31,989,640	\$ 26,941,912	\$ 5,047,729		
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% of Budget (Contract Allocation) 100.0% 68.8% 30.1% 99.0%

% of months paid 75.0%

Contract Allocation

	2023/2024	2022/2023	2021/2022
Latest Amendment (E-2, D3 & C3)	\$ 32,482,195	\$ 28,235,418	\$ 24,089,083
Performance Incentive 22/23	\$ 160,000		
Tuition Reimbursement Program	\$ (335,781)	\$ (335,781)	
Language Access & Cultural Competency ARPA Funds (c)	\$ -	\$ (94,047)	
Part C Transition Liaison (d)	\$ (150,810)	\$ 150,810	\$ 142,857
Family Wellness Pilot (includes 2 LCSW contract)		\$ 994,824	\$ 682,532
	<u>\$ 32,155,604</u>	<u>\$ 28,951,224</u>	<u>\$ 24,914,472</u>

In C-3 @ \$188,093 for 21/22

\$ 0

(a) - See Attachment A for explanation of large changes in projected expense and revenue categories from the prior year.

(b) - Benefit payments included in this category are made to CalPERS to fund retirement benefits based upon rates and liabilities determined in CalPERS Actuarial Valuation Reports. Payments are paid to CalPERS and are reimbursed by the State Department of Developmental Services on a cash basis. As a result, an unfunded actuarial liability of \$12,839,515 existed as of the latest actuarial valuation date of June 30, 2022. Scheduled payments per the Report will increase from \$874,755 in Fiscal 2023/24 to \$1,533,000 in Fiscal 2028/29, and are projected to pay off the liability no later than June 30, 2047.

(c) - Language Access & Cultural ARPA Funds 21/22 must be expended by 11/15/2024. 23/24 funding removed until 21/22 & 22/23 expended.

(d) - Transition Liaison ARPA Funds for a 1 year position, must be expended by 11/15/2024.