

FAR NORTHERN REGIONAL CENTER
MONTHLY FINANCIAL REPORT
CONTRACT YEAR 2023/2024

Prepared by: AF
Date: 05/29/2024
Payments through: 05/20/2024

	Estimated Contract Allocation	Year to Date	Projected Annual Expenses	Projected Funds Available
Operations				
Salaries and benefits	\$ 27,229,472	\$ 21,184,732	\$ 27,229,472	\$ -
Operating expenses	6,076,132	4,339,543	5,757,809	318,323
Less: Interest, ICF/SPA fee, and other revenue	(1,150,000)	(1,109,214)	(1,150,000)	-
Total Operations	<u>\$ 32,155,604</u>	<u>\$ 24,415,061</u>	<u>\$ 31,837,281</u>	<u>\$ 318,323</u>
Purchase of Service				
Regular	299,243,493	206,573,302	259,215,729	40,027,764
Less: ICF/SPA revenue	(2,300,000)	(2,113,088)	(2,300,000)	-
Subtotal Regular	<u>296,943,493</u>	<u>204,460,214</u>	<u>256,915,729</u>	<u>40,027,764</u>
Community Placement Plan	2,923,911	1,311,609	2,923,911	-
Total POS	<u>\$ 299,867,404</u>	<u>\$ 205,771,823</u>	<u>\$ 259,839,640</u>	<u>\$ 40,027,764</u>
Total	<u>\$ 332,023,008</u>	<u>\$ 230,186,884</u>	<u>\$ 291,676,922</u>	<u>\$ 40,346,087</u>
% of allocation	<u>100.0%</u>	<u>69.3%</u>	<u>87.8%</u>	<u>12.2%</u>
% of months paid		<u>75.0%</u>		

Category	(1) Contract Allocation	(2) Year to Date	(3) Projected Remaining Expenses	(4)=(2)+(3) Projected Annual Expenses	(5) Prior Year Annual Expenses Paid	(6) Change in Annual Expenses (a)	(7)=(6)/(5) Percentage change from prior year	Percentage of Contract Allocation
Personal Services								
Salaries	\$ 18,559,095	\$ 14,945,075	\$ 3,614,020	\$ 18,559,095	\$ 15,969,661	\$ 2,589,434	16.2%	58.0%
Benefits	9,160,529	6,714,809	2,445,720	9,160,529	7,216,941	1,943,588	26.9%	28.6%
Allocation - LACC, ARPA	(490,152)	(475,152)	(15,000)	(490,152)	(364,626)	(125,526)		-1.5%
Subtotal	<u>27,229,472</u>	<u>21,184,733</u>	<u>6,044,740</u>	<u>27,229,472</u>	<u>22,821,975</u>	<u>4,407,497</u>	<u>19.3%</u>	<u>85.1%</u>
Operating expenses								
Facilities (Rent, Maint, and Utilities)	2,126,143	1,688,986	437,157	2,126,143	1,626,827	499,317	30.7%	6.6%
General Office	686,000	418,358	267,642	686,000	586,408	99,592	17.0%	2.1%
Travel	580,000	471,605	108,395	580,000	418,855	161,145	38.5%	1.8%
Contracts and Software	886,774	636,324	13,676	650,000	461,183	188,817	40.9%	2.0%
Legal/Consult/Audit	325,000	154,156	170,844	325,000	215,014	109,986	51.2%	1.0%
Insurance	300,000	264,045	35,955	300,000	185,461	114,539	61.8%	0.9%
IT Equipment	431,549	182,518	167,482	350,000	178,908	171,092	95.6%	1.1%
Communications	250,000	199,217	50,783	250,000	235,541	14,459	6.1%	0.8%
Other	169,000	138,743	30,257	169,000	107,512	61,488	57.2%	0.5%
Board of Directors/ARCA	155,000	138,592	16,408	155,000	102,204	52,796	51.7%	0.5%
Subtotal Operating Expenses	<u>5,909,466</u>	<u>4,292,545</u>	<u>1,298,598</u>	<u>5,591,143</u>	<u>4,117,913</u>	<u>1,473,231</u>	<u>35.8%</u>	<u>17.5%</u>
Other Revenue								
Interest, ICF SPA Admin, Other	(1,150,000)	(1,109,214)	(40,786)	(1,150,000)	(755,827)	(394,173)	52.2%	-3.6%
Subtotal Other Revenue	<u>(1,150,000)</u>	<u>(1,109,214)</u>	<u>(40,786)</u>	<u>(1,150,000)</u>	<u>(755,827)</u>	<u>(394,173)</u>	<u>52.2%</u>	<u>-3.6%</u>
Total Operations before Grant Activity	<u>\$ 31,988,938</u>	<u>\$ 24,368,064</u>	<u>\$ 7,302,551</u>	<u>\$ 31,670,615</u>	<u>\$ 26,184,061</u>	<u>\$ 5,486,554</u>	<u>21.0%</u>	<u>99.0%</u>
Grant Activity								
Tribal Early Start Grant	\$ 166,666	\$ 46,997	\$ 119,669	\$ 166,666	\$ 154,221	12,445		
Tribal SAE Grant	\$ -	\$ -	\$ -	\$ -	\$ 211,113	-		
ARPA (Social Recreation)	\$ -	\$ -	\$ -	\$ -	\$ -	-		
LACC	\$ -	\$ -	\$ -	\$ -	\$ 101,829	(101,829)		
ARPA (Family Wellness, Transition Liason)	\$ -	\$ -	\$ -	\$ -	\$ 456,172	(456,172)		
Total Operations	<u>\$ 32,155,604</u>	<u>\$ 24,415,061</u>	<u>\$ 7,422,220</u>	<u>\$ 31,837,281</u>	<u>\$ 27,107,396</u>	<u>\$ 4,940,998</u>		
% of Budget (Contract Allocation)	<u>100.0%</u>	<u>75.9%</u>	<u>23.1%</u>	<u>99.0%</u>				
% of months paid		<u>75.0%</u>						
Contract Allocation: E-2 (Including Part C)				<u>\$ 32,155,604</u>				

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

Personal Services									
Salaries	\$ 18,559,095	\$ 14,945,075	\$ 3,614,020	\$ 18,559,095	\$ 15,969,661	\$ 2,589,434	16.2%	58.0%	
Benefits (b)	9,160,529	6,714,809	2,445,720	9,160,529	7,216,941	1,943,588	26.9%	28.6%	
Allocation - Prior Year Grants	(490,152)	(475,152)	(15,000)	(490,152)	(364,626)	(125,526)			
Subtotal	<u>27,229,472</u>	<u>21,184,732</u>	<u>6,044,740</u>	<u>27,229,472</u>	<u>22,821,975</u>	<u>4,407,497</u>	<u>19.3%</u>	<u>85.1%</u>	

Operating expenses									
Equipment rental/maintenance	3	45,000	33,406	11,594	45,000	36,979	8,021	21.7%	0.1%
Facility Rent	1	1,541,143	1,375,736	165,407	1,541,143	1,401,638	139,505	10.0%	4.8%
Facility maint/improve	1	490,000	233,142	256,858	490,000	131,009	358,991	274.0%	1.5%
Communication	11	250,000	199,217	50,783	250,000	235,541	14,459	6.1%	0.8%
Postage	3	110,000	8,870	101,130	110,000	99,579	10,421	10.5%	0.3%
General Office	3	180,000	140,982	39,018	180,000	68,490	111,510	162.8%	0.6%
Printing	3	47,000	25,533	21,467	47,000	35,937	11,063	30.8%	0.1%
Insurance	2	300,000	264,045	35,955	300,000	185,461	114,539	61.8%	0.9%
Utilities	1	95,000	80,109	14,891	95,000	94,180	820	0.9%	0.3%
Interest	8	-	-	-	-	6,100	(6,100)	-100.0%	0.0%
Bank fees	8	100,000	79,149	20,851	100,000	67,536	32,464	48.1%	0.3%
Legal	5	80,000	7,060	72,940	80,000	132,513	(52,513)	-39.6%	0.3%
Board of Directors	6	52,000	36,513	15,487	52,000	33,815	18,185	53.8%	0.2%
Accounting and Benefit Admin	5	75,000	64,739	10,261	75,000	53,700	21,300	39.7%	0.2%
Non-IT Equipment	3	190,000	104,495	85,505	190,000	194,340	(4,340)	-2.2%	0.6%
IT Equipment	4	431,549	182,518	167,482	350,000	178,908	171,092	95.6%	1.1%
IT Contracts and software	7	886,774	636,324	13,676	650,000	461,183	188,817	40.9%	2.0%
Consulting	5	170,000	82,358	87,642	170,000	28,801	141,199	490.3%	0.5%
Employee Education	8	68,000	60,238	7,762	68,000	31,618	36,382	115.1%	0.2%
Care Provider Training	8	1,000	(643)	1,643	1,000	2,258	(1,258)	-55.7%	0.0%
Travel	9	580,000	471,605	108,395	580,000	418,855	161,145	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	64,244	7,756	72,000	113,391	(41,391)	-36.5%	0.2%
Records Management	3	42,000	40,829	1,171	42,000	37,692	4,308	11.4%	0.1%
Subtotal Operating Expenses		<u>5,909,466</u>	<u>4,292,545</u>	<u>1,298,598</u>	<u>5,591,143</u>	<u>4,117,913</u>	<u>1,473,231</u>	<u>35.8%</u>	<u>17.5%</u>

Other Revenue									
Interest		(1,115,000)	(1,077,428)	(37,572)	(1,115,000)	(718,046)	(396,954)	55.3%	-3.5%
Miscellaneous		-	(88)	88	-	-	-	0.0%	0.0%
ICF SPA Admin Fee		(35,000)	(31,698)	(3,302)	(35,000)	(37,781)	2,781	-7.4%	-0.1%
Subtotal Other Revenue		<u>(1,150,000)</u>	<u>(1,109,214)</u>	<u>(40,786)</u>	<u>(1,150,000)</u>	<u>(755,827)</u>	<u>(394,173)</u>	<u>52.2%</u>	<u>-3.6%</u>

Total Operations before Grant Activity	\$ 31,988,938	\$ 24,368,064	\$ 7,302,552	\$ 31,670,615	\$ 26,184,061	\$ 5,486,554	21.0%	99.0%
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Grant Activity									
Tribal Early Start Grant	\$ 166,666	\$ 46,997	\$ 119,669	\$ 166,666	\$ 154,221	12,445			
Tribal SAE Grant	\$ -	\$ -			\$ 211,113	(211,113)			
ARPA (Social Recreation)	\$ -					-			
LACC					\$ 101,829	(101,829)			
ARPA					\$ 456,172	(456,172)			

Total Operations	\$ 32,155,604	\$ 24,415,061	\$ 7,422,220	\$ 31,837,281	\$ 27,107,396	\$ 4,729,885		
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% of Budget (Contract Allocation)	100.0%	75.8%	22.7%	98.5%
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% of months paid	75.0%
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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)			In C-3 @ \$188,093 for 21/22
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>		

\$ 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.

FAR NORTHERN REGIONAL CENTER
ACTUAL AND PROJECTED OPERATIONS EXPENSES - NOTES
CONTRACT YEAR 2023/2024

Prepared by: AF
Date: 05/29/2024
Pymts through: 05/20/2024

- (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, 2021. Scheduled payments per the Report will increase from \$904,008 in Fiscal 2023/24 to \$1,659,000 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. 22/23 funding removed until 21/22 expended.
- (d) - Transition Liaison ARPA Funds, must be expended by 11/15/2024.

FAR NORTHERN REGIONAL CENTER
PURCHASE OF SERVICE EXPENSES
OPEN CONTRACT YEARS SUMMARY

Prepared by: AKF
Date: 05/29/2024
Payments through: 05/20/2024

Fiscal Year	Contract Amendment	Funding Type	Contract Allocation	Year to Date Expenses (a)	Projected Remaining Expenses	Projected Annual Expenses (a)	Allocation Excess or (Deficit)
2023/2024	E-1	Regular POS	\$ 296,943,493	\$ 204,460,214	\$ 54,067,817	\$ 258,528,032	\$ 38,415,461
		CPP POS	2,923,911	1,311,609	1,612,302	2,923,911	-
			<u>\$ 299,867,404</u>	<u>\$ 205,771,823</u>	<u>\$ 55,680,120</u>	<u>\$ 261,451,943</u>	<u>\$ 38,415,461</u>
2022/2023	D-3	Regular POS	\$ 263,681,806	\$ 224,918,134	\$ 1,000,000	\$ 225,918,134	\$ 37,763,672
		CPP POS	2,231,984	2,277,178	109,248	2,386,426	(154,442)
			<u>\$ 265,913,790</u>	<u>\$ 227,195,312</u>	<u>\$ 1,109,248</u>	<u>\$ 228,304,560</u>	<u>\$ 37,609,230</u>
2021/2022	C-4	Regular POS	\$ 214,447,727	\$ 188,607,785	\$ 1,000,000	\$ 189,607,785	\$ 24,839,942
		CPP POS	626,316	625,556	760	626,316	(0)
			<u>\$ 215,074,043</u>	<u>\$ 189,233,341</u>	<u>\$ 1,000,760</u>	<u>\$ 190,234,101</u>	<u>\$ 24,839,942</u>

(a) - Expenses are net of ICF/SPA (Intermediate Care facility) reimbursements.

FAR NORTHERN REGIONAL CENTER
PURCHASE OF SERVICE EXPENSES
CONTRACT YEARS 2023-24 AND 2022-23
REGULAR AND COMMUNITY PLACEMENT PLAN (CPP) INCLUDED

Prepared by: AF
Date: 5/29/24
Payments through: 5/20/24

Expense Description	(1) Year to Date	(2) Projected Remaining Expenses	(3) Projected Annual Expenses	(4) Prior Year Annual Expenses	(5) Change in Annual Expenses	(6) =(5)/(4) % chg from prior year	Percentage of Contract Allocation
Residential Care	\$ 64,357,125	\$ 15,113,214	\$ 79,470,339	\$ 71,918,970	\$ 7,551,369	10.5%	26.5%
Supported Living	38,590,693	9,062,350	47,653,043	41,002,406	6,650,637	16.2%	15.9%
Community Integrated Training and Employment	20,610,233	4,710,876	25,321,109	24,672,430	648,679	2.6%	8.4%
Respite	15,645,311	4,146,787	19,792,098	17,503,054	2,289,044	13.1%	6.6%
Personal Care	12,407,645	2,651,274	15,058,919	12,899,702	2,159,217	16.7%	5.0%
Child development and therapy	10,369,659	2,186,502	12,556,161	10,003,070	2,553,091	25.5%	4.2%
Day programs	9,304,896	2,142,403	11,447,299	11,116,508	330,791	3.0%	3.8%
Independent Living	9,567,894	3,168,151	12,736,045	8,487,239	4,248,806	50.1%	4.2%
Transportation	7,267,515	3,596,160	10,863,675	8,448,819	2,414,856	28.6%	3.6%
Behavioral Services	8,833,896	736,441	9,570,337	8,560,903	1,009,434	11.8%	3.2%
Other services	4,860,006	4,256,203	9,116,209	6,918,236	2,197,973	31.8%	3.0%
Employment	2,166,224	714,381	2,880,605	2,668,540	212,065	7.9%	1.0%
Health and Wellness	2,001,137	567,338	2,568,475	3,103,532	(535,058)	-17.2%	0.9%
Adaptive equipment and improvements	1,902,677	1,202,650	3,105,327	1,876,680	1,228,647	65.5%	1.0%
	<u>207,884,911</u>	<u>54,254,730</u>	<u>262,139,640</u>	<u>229,180,090</u>	<u>32,959,550</u>		
ICF/SPA Reimbursements	(2,113,088)	(186,912)	(2,300,000)	(2,518,653)	218,653	-8.7%	-0.8%
TOTAL PURCHASE OF SERVICE EXPENSES	<u>\$ 205,771,823</u>	<u>\$ 54,067,817</u>	<u>\$ 259,839,640</u>	<u>\$ 226,661,438</u>	<u>\$ 33,178,203</u>	14.6%	86.7%

% of Budget (Contract Allocation) 68.6% 18.0% 86.7%

% of months paid 75.0%

Contract Allocation:
Regular or Non-CPP (E-2) 296,943,493
CPP (E-2) 2,923,911
\$299,867,404