

Personal Services

Salaries	\$ 19,735,590	\$ 5,334,852	\$ 14,400,738	\$ 19,735,590	\$ 18,228,590	\$ 1,507,000	8.3%	59.3%
Benefits (b)	8,280,105	2,641,054	5,639,051	8,280,105	8,088,206	191,899	2.4%	24.9%
Allocation - Prior Year Grants	-	(7,249)	7,249	-	(474,097)	474,097		
Subtotal	28,015,695	7,968,657	20,047,038	28,015,695	25,842,699	2,172,996	8.4%	84.1%

Operating expenses

Equipment rental/maintenance	3	45,000	10,282	34,718	45,000	41,118	3,882	9.4%	0.1%
Facility Rent	1	1,509,146	505,935	1,003,211	1,509,146	1,501,143	8,003	0.5%	4.5%
Facility maint/improve	1	150,000	34,771	115,229	150,000	363,690	(213,690)	-58.8%	0.5%
Communication	11	290,000	88,998	201,002	290,000	256,087	33,913	13.2%	0.9%
Postage	3	81,500	4,655	76,845	81,500	80,418	1,082	1.3%	0.2%
General Office	3	110,000	28,841	81,159	110,000	98,971	11,029	11.1%	0.3%
Printing	3	48,000	8,873	39,127	48,000	33,565	14,435	43.0%	0.1%
Insurance	2	255,000	204,657	50,343	255,000	236,536	18,464	7.8%	0.8%
Utilities	1	120,000	36,750	83,250	120,000	108,413	11,587	10.7%	0.4%
Interest	8	-	-	-	-	-	-		0.0%
Bank fees	8	80,000	-	80,000	80,000	72,296	7,704	10.7%	0.2%
Legal	5	120,000	1,548	118,452	120,000	114,315	5,685	5.0%	0.4%
Board of Directors	6	52,000	14,041	37,959	52,000	50,238	1,762	3.5%	0.2%
Accounting and Benefit Admin	5	80,000	31,549	48,451	80,000	70,739	9,261	13.1%	0.2%
Non-IT Equipment	3	300,000	44,124	255,876	300,000	305,093	(5,093)	-1.7%	0.9%
IT Equipment	4	581,549	21,701	378,299	400,000	388,500	11,500	3.0%	1.2%
IT Contracts and software	7	764,880	483,441	226,559	710,000	667,634	42,366	6.3%	2.1%
Consulting	5	250,000	15,670	234,330	250,000	110,620	139,380	126.0%	0.8%
Employee Education	8	73,000	18,661	54,339	73,000	72,806	194	0.3%	0.2%
Care Provider Training	8	1,000	(1,536)	2,536	1,000	(663)	1,663	-250.7%	0.0%
Travel	9	620,000	137,647	482,353	620,000	574,081	45,919	8.0%	1.9%
ARCA Dues	6	102,079	-	102,079	102,079	102,079	(0)	0.0%	0.3%
General	3	140,000	10,164	129,836	140,000	139,486	514	0.4%	0.4%
Records Management	3	51,000	17,556	33,444	51,000	47,870	3,130	6.5%	0.2%
Subtotal Operating Expenses		5,824,154	1,718,329	3,869,396	5,587,725	5,435,036	152,688	2.8%	16.8%

Other Revenue

Interest	(500,000)	(229,955)	(270,045)	(500,000)	(1,257,540)	757,540	-60.2%	-1.5%
Miscellaneous	-	(15)	15	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(42,000)	(8,920)	(33,080)	(42,000)	(41,964)	(36)	0.1%	-0.1%
Subtotal Other Revenue	(542,000)	(238,889)	(303,111)	(542,000)	(1,299,505)	757,505	-58.3%	-1.6%

Total Operations before Grant Activity

\$ 33,297,849	\$ 9,448,096	\$ 23,613,324	\$ 33,061,420	\$ 29,978,230	\$ 3,083,190	10.3%	99.3%
---------------	--------------	---------------	---------------	---------------	--------------	-------	-------

Grant Activity

Tribal Early Start Grant	\$ 156,666	\$ -	\$ 156,666	\$ 156,666	\$ 93,994	62,672
Tribal SAE Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA (Social Recreation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LACC				\$ -	\$ -	\$ -
ARPA				\$ -	\$ -	\$ -

Total Operations

\$ 33,454,515	\$ 9,448,096	\$ 23,769,990	\$ 33,218,086	\$ 30,072,225	\$ 3,145,861
---------------	--------------	---------------	---------------	---------------	--------------

% of Budget (Contract Allocation) 104.0% 29.4% 73.4% 102.8%

% of months paid 37.5%

Contract Allocation

	2024/2025	2023/2024	2022/2023
Latest Amendment (A-1, E-3, D3 & C3)	\$ 33,642,608	\$ 32,482,195	\$ 28,235,418
Performance Incentive		\$ 160,000	
Tuition Reimbursement Program		\$ (335,781)	\$ (335,781)
Language Access & Cultural Competency ARPA Funds (c)	\$ (188,093)	\$ -	\$ (94,047)
		\$ (150,810)	\$ 150,810
Total	\$ 33,454,515	\$ 32,155,604	\$ 27,956,400

\$ (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 \$11,872,070 existed as of the latest actuarial valuation date of June 30, 2023. Scheduled payments per the Report will increase from \$990,668 in Fiscal 2025/26 to \$2,201,000 in Fiscal 2030/31, and are projected to pay off the liability no later than June 30, 2047.

(c) - Language Access & Cultural 24245unding removed until 21/22 & 22/23 ARPA fully expended.