

Personal Services

Salaries	\$ 21,150,234	\$ 8,519,770	\$ 12,630,464	\$ 21,150,234	\$ 18,228,590	\$ 2,921,644	16.0%	62.8%
Benefits (b)	7,573,799	3,653,404	3,920,395	7,573,799	8,088,206	(514,407)	-6.4%	22.5%
Allocation - Prior Year Grants	-	(7,249)	7,249	-	(474,097)	474,097		
Subtotal	<u>28,724,033</u>	<u>12,165,925</u>	<u>16,558,108</u>	<u>28,724,033</u>	<u>25,842,699</u>	<u>2,881,334</u>	<u>11.1%</u>	<u>85.3%</u>

Operating expenses

Equipment rental/maintenance	3	45,000	15,627	29,373	45,000	41,120	3,880	9.4%	0.1%
Facility Rent	1	1,528,021	753,905	774,116	1,528,021	1,501,143	26,878	1.8%	4.5%
Facility maint/improve	1	150,000	73,571	76,429	150,000	363,690	(213,690)	-58.8%	0.4%
Communication	11	290,000	142,968	147,032	290,000	256,087	33,913	13.2%	0.9%
Postage	3	81,500	6,263	75,237	81,500	80,418	1,082	1.3%	0.2%
General Office	3	110,000	51,185	58,815	110,000	98,971	11,029	11.1%	0.3%
Printing	3	48,000	11,771	36,229	48,000	33,565	14,435	43.0%	0.1%
Insurance	2	255,000	198,443	56,557	255,000	236,536	18,464	7.8%	0.8%
Utilities	1	120,000	55,895	64,105	120,000	108,413	11,587	10.7%	0.4%
Interest	8	-	-	-	-	-	-		0.0%
Bank fees	8	80,000	276	79,724	80,000	72,296	7,704	10.7%	0.2%
Legal	5	120,000	4,838	115,163	120,000	114,315	5,685	5.0%	0.4%
Board of Directors	6	52,000	19,958	32,042	52,000	50,375	1,625	3.2%	0.2%
Accounting and Benefit Admin	5	80,000	44,774	35,226	80,000	70,739	9,261	13.1%	0.2%
Non-IT Equipment	3	330,000	51,021	278,979	330,000	305,293	24,707	8.1%	1.0%
IT Equipment	4	400,000	100,543	299,457	400,000	388,500	11,500	3.0%	1.2%
IT Contracts and software	7	960,406	521,638	188,362	710,000	667,634	42,366	6.3%	2.1%
Consulting	5	250,000	10,022	239,978	250,000	285,521	(35,521)	-12.4%	0.7%
Employee Education	8	73,000	26,914	46,086	73,000	80,456	(7,456)	-9.3%	0.2%
Care Provider Training	8	1,000	(3,762)	4,762	1,000	(663)	1,663	-250.7%	0.0%
Travel	9	620,000	253,461	366,539	620,000	574,081	45,919	8.0%	1.8%
ARCA Dues	6	102,079	-	102,079	102,079	102,079	(0)	0.0%	0.3%
General	3	140,000	5,283	134,717	140,000	139,486	514	0.4%	0.4%
Records Management	3	51,000	27,631	23,369	51,000	47,870	3,130	6.5%	0.2%
Subtotal Operating Expenses		<u>5,887,006</u>	<u>2,372,222</u>	<u>3,264,378</u>	<u>5,636,600</u>	<u>5,617,925</u>	<u>18,675</u>	<u>0.3%</u>	<u>16.7%</u>

Other Revenue

Interest	(900,000)	(392,049)	(507,951)	(900,000)	(1,257,540)	357,540	-28.4%	-2.7%
Miscellaneous	-	(45)	45	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(42,000)	(13,135)	(28,865)	(42,000)	(42,042)	42	-0.1%	-0.1%
Subtotal Other Revenue	<u>(942,000)</u>	<u>(405,229)</u>	<u>(536,771)</u>	<u>(942,000)</u>	<u>(1,299,582)</u>	<u>357,582</u>	<u>-27.5%</u>	<u>-2.8%</u>

Total Operations before Grant Activity

\$ 33,669,039	\$ 14,132,917	\$ 19,285,716	\$ 33,418,633	\$ 30,161,042	\$ 3,257,591	10.8%	99.3%
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Grant Activity

Tribal Early Start Grant	\$ 156,666	\$ -	\$ 156,666	\$ 156,666	\$ 93,994	62,672		
	\$ -				\$ -	-		
	\$ -				\$ -	-		

Total Operations

\$ 33,825,705	\$ 14,132,917	\$ 19,442,382	\$ 33,575,299	\$ 30,255,036	\$ 3,320,263
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% of Budget (Contract Allocation)

104.1%	43.5%	59.4%	102.9%
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% of months paid

41.7%

Contract Allocation

	E allocations		D Allocations	
	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 - SDP	\$ 522,000	\$ 160,000		
OPS Specialized Home Monitoring			\$ 25,833	
Tuition Reimbursement Program			\$ (240,143)	
Language Access & Cultural Competency ARPA Funds (c)	\$ (188,093)	\$ -	\$ (94,047)	
Part C Transition Liaison (d)	\$ (150,810)	\$ (150,810)	\$ 150,810	
Family Wellness Pilot (includes 2 LCSW contract)			\$ 994,824	
	<u>\$ 33,825,705</u>	<u>\$ 32,491,385</u>	<u>\$ 29,072,695</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 \$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 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.