

FAR NORTHERN REGIONAL CENTER
 MONTHLY FINANCIAL REPORT
 CONTRACT YEAR 2022/2023

Prepared by: MM/AF
 Date: 03/06/2023
 Payments through: 02/17/2023

	Estimated Contract Allocation	Year to Date	Projected Annual Expenses	Projected Funds Available
Operations				
Salaries and benefits	\$ 22,914,077	\$ 12,595,565	\$ 22,914,077	\$ -
Operating expenses	4,501,283	2,350,051	4,383,083	118,200
Less: Interest, ICF/SPA fee, and other revenue	(431,500)	(349,188)	(431,500)	-
Total Operations	\$ 26,983,859	\$ 14,596,428	\$ 26,865,659	\$ 118,200
Purchase of Service				
Regular	258,044,704	116,356,836	222,908,030	35,136,674
Less: ICF/SPA revenue (a)	(2,150,000)	(1,317,085)	(2,150,000)	-
Subtotal Regular	255,894,704	115,039,751	220,758,030	35,136,674
Community Placement Plan	135,811	532,172	2,215,458	(2,079,647)
Total POS	\$ 256,030,515	\$ 115,571,924	\$ 222,973,488	\$ 33,057,027
Total	\$ 283,014,374	\$ 130,168,351	\$ 249,839,147	\$ 33,175,227
% of allocation	100.0%	46.0%	88.3%	11.7%
% of months paid		58.3%		

(a) - Day program and transportation costs for Intermediate Care Facilities (ICF's) are billed directly to and are collected from those facilities along with a 1.5% fee. The fee is recorded as an offset to Operations costs.

FAR NORTHERN REGIONAL CENTER
 ACTUAL AND PROJECTED OPERATIONS EXPENSES
 CONTRACT YEAR

Prepared by: AF/MM
 Date: 03/06/2023
 Pymts through: 02/17/2023

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	\$ 16,079,363	\$ 8,830,028	\$ 7,249,335	\$ 16,079,363	\$ 13,780,031	\$ 2,299,332	16.7%	60.0%
Benefits	6,999,825	3,930,648	3,069,177	6,999,825	5,992,837	1,006,988	16.8%	26.1%
Allocation - LACC, ARPA	(165,111)	(165,111)	-	(165,111)	0	(165,112)		
Subtotal	<u>22,914,077</u>	<u>12,595,565</u>	<u>10,318,511</u>	<u>22,914,077</u>	<u>19,772,868</u>	<u>3,141,209</u>	<u>15.9%</u>	<u>85.4%</u>
Operating expenses								
Facilities (Rent, Maint, and Utilities)	1,590,599	1,062,444	528,155	1,590,599	1,752,220	(161,621)	-9.2%	5.9%
Contracts and Software	568,200	398,719	101,281	500,000	381,411	118,589	31.1%	1.9%
Travel	450,000	212,840	237,160	450,000	134,332	315,668	235.0%	1.7%
General Office	426,000	219,629	206,371	426,000	493,498	(67,498)	-13.7%	1.6%
Legal/Consult/Audit	324,000	74,845	249,155	324,000	242,839	81,161	33.4%	1.2%
IT Equipment	369,629	42,427	277,202	319,629	182,125	137,504	75.5%	1.2%
Communications	240,000	128,547	111,453	240,000	189,482	50,518	26.7%	0.9%
Insurance	195,000	143,863	51,137	195,000	174,975	20,025	11.4%	0.7%
Board of Directors/ARCA	88,389	13,554	74,835	88,389	85,503	2,886	3.4%	0.3%
Other	82,800	53,182	29,618	82,800	82,234	567	0.7%	0.3%
Subtotal Operating Expenses	<u>4,334,617</u>	<u>2,350,051</u>	<u>1,866,366</u>	<u>4,216,417</u>	<u>3,718,619</u>	<u>497,797</u>	<u>13.4%</u>	<u>15.7%</u>
Other Revenue								
Interest, ICF SPA Admin, Other	(431,500)	(349,188)	(82,312)	(431,500)	(54,439)	(377,061)	692.6%	-1.6%
Subtotal Other Revenue	<u>(431,500)</u>	<u>(349,188)</u>	<u>(82,312)</u>	<u>(431,500)</u>	<u>(54,439)</u>	<u>(377,061)</u>	<u>692.6%</u>	<u>-1.6%</u>
Total Operations before Grant Activity	<u>\$ 26,817,193</u>	<u>\$ 14,596,428</u>	<u>\$ 12,102,566</u>	<u>\$ 26,698,993</u>	<u>\$ 23,437,048</u>	<u>\$ 3,261,945</u>	<u>13.9%</u>	<u>99.6%</u>
Grant Activity								
Tribal Early Start one-time Grant	\$ 166,666	\$ -	\$ 166,666	\$ 166,666	\$ 149,989	\$ 16,677		
LACC	\$ -	\$ -	\$ -	\$ -	\$ 35,747	\$ (35,747)		
ARPA (Family Wellness, Transition Liason)	\$ -	\$ -	\$ -	\$ -	\$ 181,660	\$ (181,660)		
Total Operations	<u>\$ 26,983,859</u>	<u>\$ 14,596,428</u>	<u>\$ 12,269,232</u>	<u>\$ 26,865,659</u>	<u>\$ 23,804,444</u>	<u>\$ 3,061,216</u>		
% of Budget (Contract Allocation)	<u>100.0%</u>	<u>54.1%</u>	<u>45.5%</u>	<u>99.6%</u>				
% of months paid		<u>58.3%</u>						
Contract Allocation:								
D-1 (Including Part C)				<u>\$ 26,983,859</u>				

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

FAR NORTHERN REGIONAL CENTER
 ACTUAL AND PROJECTED OPERATIONS EXPENSES
 CONTRACT YEAR

Prepared by: AF/MM
 Date: 03/06/2023
 Pymts through: 02/17/2023

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	\$ 16,079,363	\$ 8,830,028	\$ 7,249,335	\$ 16,079,363	\$ 13,780,031	\$ 2,299,332	16.7%	60.0%
Benefits (b)	6,999,825	3,930,648	3,069,177	6,999,825	5,992,837	1,006,988	16.8%	26.1%
Allocation - Prior Year Grants	(165,111)	(165,111)		(165,111)	0	(165,112)		
Subtotal	<u>22,914,077</u>	<u>12,595,565</u>	<u>10,318,511</u>	<u>22,914,077</u>	<u>19,772,868</u>	<u>3,141,209</u>	<u>15.9%</u>	<u>85.4%</u>
Operating expenses								
Equipment rental/maintenance	37,000	18,616	18,384	37,000	36,626	374	1.0%	0.1%
Facility Rent	1,400,599	935,760	464,838	1,400,599	1,300,214	100,384	7.7%	5.2%
Facility maint/improve	110,000	74,175	35,825	110,000	381,912	(271,912)	-71.2%	0.4%
Communication	240,000	128,547	111,453	240,000	189,482	50,518	26.7%	0.9%
Postage	80,000	6,000	74,000	80,000	91,928	(11,928)	-13.0%	0.3%
General Office	102,000	65,840	36,160	102,000	85,519	16,481	19.3%	0.4%
Printing	40,000	7,511	32,489	40,000	29,094	10,906	37.5%	0.1%
Insurance	195,000	143,863	51,137	195,000	174,975	20,025	11.4%	0.7%
Utilities	80,000	52,508	27,492	80,000	70,093	9,907	14.1%	0.3%
Interest	6,200	6,100	100	6,200	19,356	(13,156)	-68.0%	0.0%
Bank fees	50,000	30,989	19,011	50,000	20,907	29,093	139.1%	0.2%
Legal	132,000	39,679	92,321	132,000	118,962	13,038	11.0%	0.5%
Board of Directors	20,000	13,554	6,446	20,000	17,114	2,886	16.9%	0.1%
Accounting and Benefit Admin	75,000	27,250	47,750	75,000	65,865	9,135	13.9%	0.3%
Non-IT Equipment	100,000	71,160	28,840	100,000	186,793	(86,793)	-46.5%	0.4%
IT Equipment	369,629	42,427	277,202	319,629	182,125	137,504	75.5%	1.2%
IT Contracts and software	568,200	398,719	101,281	500,000	381,411	118,589	31.1%	1.9%
Consulting	117,000	7,916	109,084	117,000	58,012	58,988	101.7%	0.4%
Employee Education	30,000	12,572	17,428	30,000	27,965	2,035	7.3%	0.1%
Care Provider Training	(3,400)	3,521	(6,921)	(3,400)	(6,418)	3,018	-47.0%	0.0%
Travel	450,000	212,840	237,160	450,000	134,332	315,668	235.0%	1.7%
ARCA Dues	68,389	-	68,389	68,389	68,389	-	0.0%	0.3%
General	33,000	27,186	5,814	33,000	50,250	(17,250)	-34.3%	0.1%
Records Management	34,000	23,317	10,683	34,000	33,713	287	0.9%	0.1%
Subtotal Operating Expenses	<u>4,334,617</u>	<u>2,350,051</u>	<u>1,866,366</u>	<u>4,216,417</u>	<u>3,718,619</u>	<u>497,797</u>	<u>13.4%</u>	<u>15.7%</u>
Other Revenue								
Interest	(400,000)	(329,308)	(70,692)	(400,000)	(22,087)	(377,913)	1711.0%	-1.5%
Miscellaneous	-	(124)	124	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(31,500)	(19,757)	(11,743)	(31,500)	(32,352)	852	-2.6%	-0.1%
Subtotal Other Revenue	<u>(431,500)</u>	<u>(349,188)</u>	<u>(82,312)</u>	<u>(431,500)</u>	<u>(54,439)</u>	<u>(377,061)</u>	<u>692.6%</u>	<u>-1.6%</u>
Total Operations before Grant	\$ 26,817,193	\$ 14,596,428	\$ 12,102,566	\$ 26,698,993	\$ 23,437,048	\$ 3,261,945	13.9%	99.6%
Grant Activity								
Tribal Early Start Grant	\$ 166,666	\$ -	\$ 166,666	\$ 166,666	\$ 149,989	\$ 16,677		
LACC					\$ 35,747	(35,747)		
ARPA (Family Wellness, Transition Liason)					\$ 181,660	(181,660)		
Total Operations	\$ 26,983,859	\$ 14,596,428	\$ 12,269,232	\$ 26,865,659	\$ 23,804,444	\$ 3,061,216		

% of Budget (Contract Allocation) 100.0% 54.1% 44.9% 98.9%

% of months paid 58.3%

Contract Allocation	2022/2023	2021/2022
Latest Amendment (D1 & C3)	\$ 26,706,815	\$ 24,089,083
CPP - estimate D-1	\$ 204,425	
Tribal Early Start Estimate	\$ 166,666	
Language Access & Cultural Competency ARPA Funds (c)	\$ (94,047)	
Part C Transition Liaison (d)	\$ -	\$ 142,857
	\$ -	\$ -
Family Wellness Pilot (includes 2 LCSW contract)	\$ -	\$ 682,532
	<u>\$ 26,983,859</u>	<u>\$ 24,914,472</u>

\$ 0

Notes:

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

(b) - 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 \$4,383,531 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 \$1,533,000 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 03/31/2024. 22/23 funding removed until 21/22 expended

(d) - Transition Liaison ARPA Funds for a 1 year position, must be expended by 01/28/2024.

FAR NORTHERN REGIONAL CENTER
 OPEN POS CONTRACT YEAR SUMMARY

Prepared by: MM
 Date: 03/06/2023
 Pymts through: 02/17/2023

Fiscal Year	Contract Amendment	Funding Type	Contract Allocation	Year to Date Expenses (a)	Projected Remaining Expenses	Projected Annual Expenses (a)	Allocation Excess or (Deficit)
2022/23	D-1	Regular POS	\$251,361,674	115,824,664	104,933,366	\$220,758,030	\$ 30,603,644
		CPP POS	135,811	532,172	1,683,286	2,215,458	(2,079,647)
			<u>\$ 251,497,485</u>	<u>\$ 116,356,836</u>	<u>\$ 106,616,652</u>	<u>\$ 222,973,488</u>	<u>\$ 28,523,997</u>
2021/22	C-4	Regular POS	\$214,520,144	186,779,575	\$5,000,000	\$191,779,575	\$22,740,569
		CPP POS	618,983	382,297	236,686	618,983	0
			<u>\$ 215,139,127</u>	<u>\$ 187,161,872</u>	<u>\$ 5,236,686</u>	<u>\$ 192,398,558</u>	<u>\$ 22,740,569</u>
2020/21	B-5	Regular POS	\$ 193,328,887	\$ 175,155,983	\$ 500,000	\$ 175,655,983	\$ 17,672,904
		CPP POS	1,562,861	749,646	813,215	1,562,861	-
			<u>\$ 194,891,748</u>	<u>\$ 175,905,629</u>	<u>\$ 1,313,215</u>	<u>\$ 177,218,844</u>	<u>\$ 17,672,904</u>

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