

FAR NORTHERN REGIONAL CENTER
 ACTUAL AND PROJECTED OPERATIONS EXPENSES
 CONTRACT YEAR 2022/2023

Prepared by: AF/MM
 Date: 5/1/2023
 Pymts through: 4/17/2023

Personal Services

Salaries	\$ 16,210,243	\$ 11,910,673	\$ 4,299,570	\$ 16,210,243	\$ 13,780,031	\$ 2,430,212	17.6%	60.4%
Benefits (b)	6,838,493	5,122,701	1,715,792	6,838,493	5,992,837	845,656	14.1%	25.5%
Allocation - Prior Year Grants	(165,111)	(165,111)		(165,111)	(48,554)	(116,557)		
Subtotal	22,883,625	16,868,263	6,015,362	22,883,625	19,724,313	3,159,311	16.0%	85.3%

Operating expenses

Equipment rental/maintenance	3	37,000	27,695	9,305	37,000	36,626	374	1.0%	0.1%
Facility Rent	1	1,400,599	1,168,625	231,974	1,400,599	1,300,214	100,384	7.7%	5.2%
Facility maint/improve	1	110,000	86,709	23,291	110,000	381,912	(271,912)	-71.2%	0.4%
Communication	11	300,000	166,005	133,995	300,000	189,482	110,518	58.3%	1.1%
Postage	3	80,000	6,312	73,688	80,000	91,928	(11,928)	-13.0%	0.3%
General Office	3	115,000	94,601	20,399	115,000	85,519	29,481	34.5%	0.4%
Printing	3	40,000	11,696	28,304	40,000	29,094	10,906	37.5%	0.1%
Insurance	2	195,000	185,904	9,096	195,000	174,975	20,025	11.4%	0.7%
Utilities	1	80,000	68,084	11,916	80,000	70,093	9,907	14.1%	0.3%
Interest	8	6,100	6,100	-	6,100	19,356	(13,256)	-68.5%	0.0%
Bank fees	8	52,500	45,136	7,364	52,500	20,907	31,593	151.1%	0.2%
Legal	5	132,000	52,159	79,841	132,000	118,962	13,038	11.0%	0.5%
Board of Directors	6	22,500	21,207	1,293	22,500	17,114	5,386	31.5%	0.1%
Accounting and Benefit Admin	5	75,000	39,250	35,750	75,000	65,865	9,135	13.9%	0.3%
Non-IT Equipment	3	165,000	83,048	81,952	165,000	186,793	(21,793)	-11.7%	0.6%
IT Equipment	4	332,838	56,195	203,434	259,629	182,125	77,504	42.6%	1.0%
IT Contracts and software	7	634,643	415,244	84,756	500,000	381,411	118,589	31.1%	1.9%
Consulting	5	117,000	10,220	106,780	117,000	58,012	58,988	101.7%	0.4%
Employee Education	8	30,000	14,400	15,600	30,000	27,965	2,035	7.3%	0.1%
Care Provider Training	8	4,500	3,299	1,201	4,500	(6,418)	10,918	-170.1%	0.0%
Travel	9	450,000	292,345	157,655	450,000	134,332	315,668	235.0%	1.7%
ARCA Dues	6	68,389	-	68,389	68,389	68,389	-	0.0%	0.3%
General	3	33,000	38,663	(5,663)	33,000	50,250	(17,250)	-34.3%	0.1%
Records Management	3	34,000	30,267	3,733	34,000	33,713	287	0.9%	0.1%
Subtotal Operating Expenses		4,515,069	2,923,165	1,384,051	4,307,217	3,718,619	588,597	15.8%	16.1%

Other Revenue

Interest	(550,000)	(519,556)	(30,444)	(550,000)	(22,087)	(527,913)	2390.1%	-2.1%
Miscellaneous	-	(124)	124	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(31,500)	(26,602)	(4,898)	(31,500)	(32,357)	857	-2.6%	-0.1%
Subtotal Other Revenue	(581,500)	(546,282)	(35,218)	(581,500)	(54,444)	(527,056)	968.1%	-2.2%

Total Operations before Grant Activity	\$ 26,817,193	\$ 19,245,146	\$ 7,364,196	\$ 26,609,341	\$ 23,388,489	\$ 3,220,853	13.8%	99.2%
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Grant Activity

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Tribal Early Start Grant	\$	166,666	\$	-	\$	166,666	\$	166,666	\$	149,989	16,677
LACC							\$	85,635		(85,635)	
ARPA (Family Wellness, Transition Liason)							\$	200,470		(200,470)	

Total Operations	<u>\$</u>	<u>26,983,859</u>	<u>\$</u>	<u>19,245,146</u>	<u>\$</u>	<u>7,530,862</u>	<u>\$</u>	<u>26,776,007</u>	<u>\$</u>	<u>23,824,582</u>	<u>\$</u>	<u>2,951,425</u>
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% of Budget (Contract Allocation)	<u>100.0%</u>	<u>71.3%</u>	<u>27.3%</u>	<u>98.6%</u>
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% of months paid	<u>75.0%</u>
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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		In C-3 @ \$166,666 for 21/22
Language Access & Cultural Competency ARPA Funds (c)	\$ (94,047)		In C-3 @ \$188,093 for 21/22
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		

(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 \$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.