

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

Prepared by: MM/AF
Date: 12/28/2022
Payments through: 12/17/2022

	Estimated Contract Allocation	Year to Date	Projected Annual Expenses	Projected Funds Available
Operations				
Salaries and benefits	\$ 23,118,919	\$ 9,301,152	\$ 23,118,919	\$ -
Operating expenses	4,209,914	1,787,180	4,086,394	123,520
Less: Interest, ICF/SPA fee, and other revenue	(231,500)	(188,748)	(231,500)	-
Total Operations	\$ 27,097,333	\$ 10,899,583	\$ 26,973,813	\$ 123,520
Purchase of Service				
Regular	257,529,925	79,873,402	222,393,251	35,136,674
Less: ICF/SPA revenue (a)	(2,200,000)	(805,571)	(2,200,000)	-
Subtotal Regular	255,329,925	79,067,831	220,193,251	35,136,674
Community Placement Plan	135,811	332,989	1,231,276	(1,095,465)
Total POS	\$ 255,465,736	\$ 79,400,821	\$ 221,424,527	\$ 34,041,209
Total	\$ 282,563,069	\$ 90,300,404	\$ 248,398,340	\$ 34,164,729
% of allocation	100.0%	32.0%	87.9%	12.1%
% of months paid		41.7%		

(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.

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	\$ 16,223,649	\$ 6,407,088	\$ 9,816,561	\$ 16,223,649	\$ 13,780,031	\$ 2,443,618	17.7%	59.9%
Benefits (b)	6,895,270	2,894,064	4,001,206	6,895,270	5,992,837	902,433	15.1%	25.4%
Subtotal	23,118,919	9,301,152	13,817,767	23,118,919	19,772,868	3,346,051	16.9%	85.3%
Operating expenses								
Facilities	1,445,479	755,539	689,939	1,445,479	1,682,127	(236,648)	-14.1%	5.3%
General Office	611,000	217,079	393,921	611,000	673,197	(62,197)	-9.2%	2.3%
IT Equipment,Contracts and software	843,149	420,181	299,448	719,629	563,536	156,093	27.7%	2.7%
Legal/Consult/Audit	459,125	24,727	434,398	459,125	242,839	216,286	89.1%	1.7%
Travel	450,000	164,747	285,253	450,000	134,332	315,668	235.0%	1.7%
Insurance	184,172	124,352	59,820	184,172	174,975	9,197	5.3%	0.7%
Board of Directors/ARCA	83,389	7,642	75,747	83,389	85,503	(2,114)	-2.5%	0.3%
Utilities	68,000	36,655	31,345	68,000	70,093	(2,093)	-3.0%	0.3%
Other	65,600	36,258	29,342	65,600	82,014	(16,414)	-20.0%	0.2%
Subtotal Operating Expenses	4,209,914	1,787,180	2,299,214	4,086,394	3,708,616	377,778	10.2%	15.1%
Other Revenue								
Interest, ICF SPA Admin, Other	(231,500)	(188,748)	(42,752)	(231,500)	(54,439)	(177,061)	325.2%	-0.9%
Subtotal Other Revenue	(231,500)	(188,748)	(42,752)	(231,500)	(54,439)	(177,061)	325.2%	-0.9%
Total Operations	\$ 27,097,333	\$ 10,899,583	\$ 16,074,229	\$ 26,973,813	\$ 23,427,045	\$ 3,546,768	15.1%	99.5%
Tribal Early Start one-time Grant	\$ -	\$ -	\$ -	\$ -	\$ 149,989	(149,989)		
LACC	\$ -	\$ -	\$ -	\$ -	\$ 30,382	(30,382)		
Wellness	\$ -	\$ -	\$ -	\$ -	\$ -	-		
ARPA	\$ -	\$ -	\$ -	\$ -	\$ 3,881	(3,881)		
Total Operating Expense	\$ 27,097,333	\$ 10,899,583	\$ 16,074,229	\$ 26,973,813	\$ 23,611,296	\$ 3,362,516		

% of Budget (Contract Allocation)	100.0%	40.2%	59.3%	99.5%
% of months paid		41.7%		

Contract Allocation:	
D-1 (Including Part C)	\$ 25,777,574 D-1 less Children's Unit Funding to reduce Caseload
Childrens Unit Funding for Caseload Reduction	\$ 929,241 09/12/2022
CPP - estimate	\$ 204,425
Family Wellness Pilot (2 LCSW contract)	\$ 100,000 2 regional centers to pilot - not ongoing funding at this point
	\$ 27,011,240 2022/2023 Allocatin as of D-1

Language Access & Cultural Competency ARPA Funds (c) 21/22	\$ 188,093
Part C Transition Liaison (d) 21/22	\$ 142,857
Language Access & Cultural Competency ARPA Funds (c) 22/23	\$ (94,047)
Part C Transition Liaison (d) 22/23	\$ (150,810)
	\$ -
Estimated Contract Revenue	\$ 27,097,333 \$ (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. 22/23 funding removed until 21/22 expended.

FAR NORTHERN REGIONAL CENTER
 OPEN POS CONTRACT YEAR SUMMARY

Prepared by: MM
 Date: 12/28/2022
 Payments through: 12/17/2022

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	79,540,413	140,652,838	\$220,193,251	\$ 31,168,423
		CPP POS	135,811	332,989	898,287	1,231,276	(1,095,465)
			<u>\$ 251,497,485</u>	<u>\$ 79,873,402</u>	<u>\$ 141,551,125</u>	<u>\$ 221,424,527</u>	<u>\$ 30,072,958</u>
2021/22	C-3	Regular POS	\$209,512,137	186,323,808	\$4,996,948	\$191,320,756	\$18,191,381
		CPP POS	665,235	372,024	345,132	717,156	(51,921)
			<u>\$ 210,177,372</u>	<u>\$ 186,695,832</u>	<u>\$ 5,342,080</u>	<u>\$ 192,037,912</u>	<u>\$ 18,139,460</u>
2020/21	B-5	Regular POS	\$ 193,328,887	\$ 175,184,705	\$ 500,000	\$ 175,684,705	\$ 17,644,182
		CPP POS	1,562,861	723,731	839,130	1,562,861	-
			<u>\$ 194,891,748</u>	<u>\$ 175,908,436</u>	<u>\$ 1,339,130</u>	<u>\$ 177,247,566</u>	<u>\$ 17,644,182</u>

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