

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

Prepared by: MM/AF
Date: 10/18/2022
Payments through: 10/17/2022

	Estimated Contract Allocation	Year to Date	Projected Annual Expenses	Projected Funds Available
Operations				
Salaries and benefits	\$ 23,291,407	\$ 6,212,046	\$ 23,291,407	\$ -
Operating expenses	3,987,426	1,301,022	3,941,765	45,661
Less: Interest, ICF/SPA fee, and other revenue	(181,500)	(83,802)	(181,500)	-
Total Operations	<u>\$ 27,097,333</u>	<u>\$ 7,429,267</u>	<u>\$ 27,051,672</u>	<u>\$ 45,661</u>
Purchase of Service				
Regular	253,361,674	45,915,103	218,225,000	35,136,674
Less: ICF/SPA revenue (a)	(2,000,000)	(541,711)	(2,000,000)	-
Subtotal Regular	<u>251,361,674</u>	<u>45,373,392</u>	<u>216,225,000</u>	<u>35,136,674</u>
Community Placement Plan	135,811	113,658	135,811	-
Total POS	<u>\$ 251,497,485</u>	<u>\$ 45,487,050</u>	<u>\$ 216,360,811</u>	<u>\$ 35,136,674</u>
Total	<u>\$ 278,594,818</u>	<u>\$ 52,916,317</u>	<u>\$ 243,412,483</u>	<u>\$ 35,182,335</u>
% of allocation	<u>100.0%</u>	<u>19.0%</u>	<u>87.4%</u>	<u>12.6%</u>
% of months paid		<u>25.0%</u>		

(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	\$ 16,391,125	\$ 4,031,094	\$ 12,360,031	\$ 16,391,125	\$ 13,780,031	\$ 2,611,094	18.9%	60.5%
Benefits (b)	6,900,282	2,180,952	4,719,330	6,900,282	5,992,837	907,445	15.1%	25.5%
Subtotal	<u>23,291,407</u>	<u>6,212,046</u>	<u>17,079,361</u>	<u>23,291,407</u>	<u>19,772,868</u>	<u>3,518,539</u>	<u>17.8%</u>	<u>86.0%</u>
Operating expenses								
Equipment rental/maintenance	37,000	6,353	30,647	37,000	36,626	374	1.0%	0.1%
Facility Rent	1,395,479	468,647	926,832	1,395,479	1,300,214	95,264	7.3%	5.1%
Facility maint/improve	50,000	38,188	11,812	50,000	381,912	(331,912)	-86.9%	0.2%
Communication	195,000	57,605	137,395	195,000	189,482	5,518	2.9%	0.7%
Postage	80,000	3,029	76,971	80,000	91,928	(11,928)	-13.0%	0.3%
General Office	92,000	16,082	75,918	92,000	85,519	6,481	7.6%	0.3%
Printing	30,000	4,537	25,463	30,000	19,310	10,690	55.4%	0.1%
Insurance	184,172	124,252	59,920	184,172	174,975	9,197	5.3%	0.7%
Utilities	68,000	24,748	43,252	68,000	70,093	(2,093)	-3.0%	0.3%
Interest	17,000	6,100	10,900	17,000	19,356	(2,356)	-12.2%	0.1%
Bank fees	22,000	6,685	15,315	22,000	20,907	1,093	5.2%	0.1%
Legal	132,000	5,160	126,840	132,000	118,962	13,038	11.0%	0.5%
Board of Directors	15,000	2,507	12,493	15,000	17,114	(2,114)	-12.4%	0.1%
Accounting and Benefit Admin	75,000	10,000	65,000	75,000	65,865	9,135	13.9%	0.3%
Non-IT Equipment	100,000	20,027	79,973	100,000	186,793	(86,793)	-46.5%	0.4%
IT Equipment	175,000	22,993	152,007	175,000	182,125	(7,125)	-3.9%	0.6%
IT Contracts and software	445,661	352,194	47,806	400,000	381,411	18,589	4.9%	1.5%
Consulting	252,125	2,283	249,842	252,125	58,012	194,113	334.6%	0.9%
Employee Education	30,000	4,708	25,292	30,000	27,865	2,135	7.7%	0.1%
Care Provider Training	(3,400)	1,629	(5,029)	(3,400)	(6,418)	3,018	-47.0%	0.0%
Travel	450,000	99,943	350,057	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	43,000	15,492	27,508	43,000	50,030	(7,030)	-14.1%	0.2%
Records Management	34,000	7,863	26,137	34,000	33,713	287	0.9%	0.1%
Subtotal Operating Expenses	<u>3,987,426</u>	<u>1,301,022</u>	<u>2,640,742</u>	<u>3,941,765</u>	<u>3,708,516</u>	<u>233,249</u>	<u>6.3%</u>	<u>14.5%</u>
Other Revenue								
Interest	(150,000)	(75,582)	(74,418)	(150,000)	(22,087)	(127,913)	579.1%	-0.6%
Miscellaneous - CARES	-	-	-	-	-	-	0.0%	0.0%
Miscellaneous	-	(94)	94	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(31,500)	(8,126)	(23,374)	(31,500)	(32,243)	743	-2.3%	-0.1%
Subtotal Other Revenue	<u>(181,500)</u>	<u>(83,802)</u>	<u>(97,792)</u>	<u>(181,500)</u>	<u>(54,330)</u>	<u>(127,170)</u>	<u>234.1%</u>	<u>-0.7%</u>
Total Operations	<u>\$ 27,097,333</u>	<u>\$ 7,429,267</u>	<u>\$ 19,622,311</u>	<u>\$ 27,051,672</u>	<u>\$ 23,427,054</u>	<u>\$ 3,624,618</u>	<u>15.5%</u>	<u>99.8%</u>
Tribal Early Start one-time Grant	\$ -	\$ -	\$ -	\$ -	\$ 128,032	\$ (128,032)		
Total Operating Expense	<u>\$ 27,097,333</u>	<u>\$ 7,429,267</u>	<u>\$ 19,622,311</u>	<u>\$ 27,051,672</u>	<u>\$ 23,555,086</u>	<u>\$ 3,496,586</u>		
% of Budget (Contract Allocation)	<u>100.0%</u>	<u>27.4%</u>	<u>72.4%</u>	<u>99.8%</u>				
% of months paid		<u>25.0%</u>						
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				<u>\$ 27,097,333</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. 22/23 funding removed until 21/22 expended.

FAR NORTHERN REGIONAL CENTER
 OPEN POS CONTRACT YEAR SUMMARY

Prepared by: MM
 Date: 10/18/2022
 Payments through: 10/17/2022

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 Prelim	Regular POS	\$251,361,674	45,801,445	170,423,555	\$216,225,000	\$ 35,136,674
		CPP POS	135,811	113,658	22,153	135,811	-
			<u>\$ 251,497,485</u>	<u>\$ 45,915,103</u>	<u>\$ 170,445,708</u>	<u>\$ 216,360,811</u>	<u>\$ 35,136,674</u>
2021/22	C-3	Regular POS	\$209,512,137	184,140,055	\$4,996,948	\$189,137,003	\$20,375,134
		CPP POS	665,235	360,340	345,132	705,472	(40,237)
			<u>\$ 210,177,372</u>	<u>\$ 184,500,395</u>	<u>\$ 5,342,080</u>	<u>\$ 189,842,475</u>	<u>\$ 20,334,897</u>
2020/21	B-5	Regular POS	\$ 193,328,887	\$ 174,975,955	\$ 774,045	\$ 175,750,000	\$ 17,578,887
		CPP POS	1,562,861	707,791	855,070	1,562,861	-
			<u>\$ 194,891,748</u>	<u>\$ 175,683,746</u>	<u>\$ 1,629,115</u>	<u>\$ 177,312,861</u>	<u>\$ 17,578,887</u>

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

FAR NORTHERN REGIONAL CENTER
 ACTUAL AND PROJECTED PURCHASE OF SERVICE EXPENSES
 CONTRACT YEAR 2022/2023

Prepared by: MM
 Date: 10/18/22
 Payments through: 10/17/22

	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(5)/(4)	
Contract Allocation	Year to Date	Projected Remaining Expenses	Projected Annual Expenses	Prior Year Annual Expenses	Change in Annual Expenses	% chg from prior year	Percentage of Contract Allocation
Regular, net of ICF/SPA reimbursements:							
Community Care Facilities	\$ 70,000,000	\$ 16,218,475	\$ 53,781,525	\$ 70,000,000	\$ 58,927,465	\$ 11,072,535	18.8%
Day Care and Training	\$ 20,000,000	\$ 4,516,811	\$ 15,483,189	\$ 20,000,000	\$ 16,480,673	\$ 3,519,327	21.4%
Supported Employment	\$ 2,600,000	\$ 414,857	\$ 2,185,143	\$ 2,600,000	\$ 2,360,158	\$ 239,842	10.2%
Work Activity Programs	\$ -	\$ -	\$ -	\$ -	\$ 28,873	\$ (28,873)	-100.0%
Non-Med Serv - Prof	\$ 1,800,000	\$ 380,132	\$ 1,419,868	\$ 1,800,000	\$ 1,574,924	\$ 225,076	14.3%
Non-Med Serv - Programs	\$ 35,000,000	\$ 7,097,801	\$ 27,902,199	\$ 35,000,000	\$ 30,176,425	\$ 4,823,575	16.0%
Home Care - Programs	\$ 300,000	\$ 57,414	\$ 242,586	\$ 300,000	\$ 288,188	\$ 11,812	4.1%
Transportation	\$ 7,000,000	\$ 1,458,704	\$ 5,541,296	\$ 7,000,000	\$ 6,648,452	\$ 351,548	5.3%
Prevention	\$ 2,900,000	\$ 605,194	\$ 2,294,806	\$ 2,900,000	\$ 3,609,005	\$ (709,005)	-19.6%
Other Authorized Services	\$ 94,136,674	\$ 11,832,397	\$ 47,167,603	\$ 59,000,000	\$ 49,614,101	\$ 9,385,899	18.9%
P&I	\$ 15,000	\$ 3,136	\$ 11,864	\$ 15,000	\$ 11,388	\$ 3,612	31.7%
Hospital Care	\$ 900,000	\$ 194,803	\$ 705,197	\$ 900,000	\$ 576,026	\$ 323,974	0.0%
Medical Equipment	\$ 260,000	\$ 23,763	\$ 236,237	\$ 260,000	\$ 239,931	\$ 20,069	8.4%
Med Care Prof Service	\$ 2,000,000	\$ 260,732	\$ 1,739,268	\$ 2,000,000	\$ 1,791,632	\$ 208,368	11.6%
Med Care Prog Service	\$ 50,000	\$ 2,571	\$ 47,429	\$ 50,000	\$ 39,818	\$ 10,182	25.6%
Respite In Home	\$ 16,000,000	\$ 3,153,286	\$ 12,846,714	\$ 16,000,000	\$ 13,534,333	\$ 2,465,667	18.2%
Respite Out of Home	\$ 400,000	\$ 123,081	\$ 276,919	\$ 400,000	\$ 388,057	\$ 11,943	3.1%
HCBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	253,361,674	46,343,156	171,881,844	218,225,000	186,289,449	31,935,551	17.1%
ICF/SPA reimbursements	(2,000,000)	(541,711)	(1,458,289)	(2,000,000)	(2,149,394)	149,394	-7.0%
	251,361,674	45,801,445	170,423,555	216,225,000	184,140,055	32,084,945	17.4%
Community Placement Plan (CPP)	135,811	113,658	22,153	135,811	360,340	(224,529)	-62.3%
TOTAL PURCHASE OF SERVICE EXPENSES	\$ 251,497,485	\$ 45,915,103	\$ 170,445,708	\$ 216,360,811	\$ 184,500,395	\$ 31,860,416	17.3%
% of Budget (Contract Allocation)	100.0%	18.3%	67.8%	86.0%			
% of months paid		25.0%					
Contract Allocation:							
Regular or Non-CPP (D1)	251,361,674						
CPP (d-1)	135,811						
	-						
	<u>\$251,497,485</u>						