

FAR NORTHERN REGIONAL CENTER  
 ACTUAL AND PROJECTED OPERATIONS EXPENSES  
 CONTRACT YEAR 2023/2024

Prepared by: AF/MM  
 Date: 12/22/2023  
 Payments through: 12/15/2023

**Personal Services**

Salaries	\$ 19,935,135	\$ 7,283,803	\$ 12,651,332	\$ 19,935,135	\$ 15,969,661	\$ 3,965,474	24.8%	62.5%
Benefits (b)	8,217,031	3,429,281	4,787,750	8,217,031	7,216,941	1,000,090	13.9%	25.7%
Allocation - Prior Year Grants	(387,840)	(93,085)	(294,755)	(387,840)	(375,341)	(12,499)		
Subtotal	27,764,326	10,619,999	17,144,327	27,764,326	22,811,260	4,953,066	21.7%	87.0%

**Operating expenses**

Equipment rental/maintenance	3	40,000	15,000	25,000	40,000	36,979	3,021	8.2%	0.1%
Facility Rent	1	1,496,302	746,852	749,449	1,496,302	1,401,638	94,663	6.8%	4.7%
Facility maint/improve	1	185,000	34,725	150,275	185,000	131,009	53,991	41.2%	0.6%
Communication	11	250,000	109,727	140,273	250,000	228,391	21,609	9.5%	0.8%
Postage	3	98,000	4,870	93,130	98,000	99,579	(1,579)	-1.6%	0.3%
General Office	3	150,000	49,487	100,513	150,000	68,490	81,510	119.0%	0.5%
Printing	3	45,000	12,527	32,473	45,000	25,385	19,615	77.3%	0.1%
Insurance	2	200,000	156,113	43,887	200,000	185,461	14,539	7.8%	0.6%
Utilities	1	95,000	38,354	56,646	95,000	94,180	820	0.9%	0.3%
Interest	8	-	-	-	-	6,100	(6,100)	-100.0%	0.0%
Bank fees	8	70,000	34,310	35,690	70,000	67,536	2,464	3.6%	0.2%
Legal	5	130,000	2,060	127,940	130,000	132,513	(2,513)	-1.9%	0.4%
Board of Directors	6	45,000	17,273	27,727	45,000	32,635	12,365	37.9%	0.1%
Accounting and Benefit Admin	5	60,000	36,199	23,801	60,000	53,700	6,300	11.7%	0.2%
Non-IT Equipment	3	350,000	11,400	338,600	350,000	194,340	155,660	80.1%	1.1%
IT Equipment	4	350,000	82,122	167,878	250,000	178,908	71,092	39.7%	0.8%
IT Contracts and software	7	546,997	390,031	59,969	450,000	461,183	(11,183)	-2.4%	1.4%
Consulting	5	170,000	30,203	139,797	170,000	23,108	146,892	635.7%	0.5%
Employee Education	8	35,000	15,748	19,252	35,000	31,618	3,382	10.7%	0.1%
Care Provider Training	8	4,500	(151)	4,651	4,500	2,258	2,242	99.3%	0.0%
Travel	9	650,000	232,480	417,520	650,000	418,968	231,032	55.1%	2.0%
ARCA Dues	6	68,389	-	68,389	68,389	68,389	-	0.0%	0.2%
General	3	58,000	18,533	39,467	58,000	112,991	(54,991)	-48.7%	0.2%
Records Management	3	42,000	20,499	21,501	42,000	37,692	4,308	11.4%	0.1%
Subtotal Operating Expenses		5,139,188	2,058,363	2,883,827	4,942,191	4,093,051	849,139	20.7%	15.5%

**Other Revenue**

Interest	(950,000)	(499,675)	(450,325)	(950,000)	(718,046)	(231,954)	32.3%	-3.0%
Miscellaneous	-	-	-	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(40,000)	(15,143)	(24,857)	(40,000)	(37,781)	(2,219)	5.9%	-0.1%
Subtotal Other Revenue	(990,000)	(514,818)	(475,182)	(990,000)	(755,827)	(234,173)	31.0%	-3.1%

**Total Operations before Grant Activity**

	\$ 31,913,514	\$ 12,163,544	\$ 19,552,972	\$ 31,716,517	\$ 26,148,485	\$ 5,568,032	21.3%	99.4%
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**Grant Activity**

Tribal Early Start Grant	\$ 166,666	\$ -	\$ 166,666	\$ 166,666	\$ 150,000	16,666		
Tribal SAE Grant	\$ -	\$ -	\$ -	\$ -	\$ 113,953	(113,953)		
ARPA (Social Recreation)	\$ -	\$ -	\$ -	\$ -	\$ -	-		
LACC					\$ -	-		
ARPA					\$ 48,570	(48,570)		

**Total Operations**

	\$ 32,080,180	\$ 12,163,544	\$ 19,719,638	\$ 31,883,183	\$ 26,461,008	\$ 5,422,175		
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% of Budget (Contract Allocation)

	100.0%	37.9%	61.0%	98.9%
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% of months paid

	41.7%
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**Contract Allocation**

	2023/2024	2022/2023	2021/2022
Latest Amendment (E-1, D3 & C3)	\$ 32,070,990	\$ 28,235,418	\$ 24,089,083
Performance Incentive 22/23	\$ 160,000		
Tuition Reimbursement Program	\$ -	\$ (335,781)	
Language Access & Cultural Competency ARPA Funds (c)	\$ -	\$ (94,047)	
Part C Transition Liaison (d)	\$ (150,810)	\$ 150,810	\$ 142,857
Family Wellness Pilot (includes 2 LCSW contract)		\$ 994,824	\$ 682,532
	\$ 32,080,180	\$ 28,951,224	\$ 24,914,472

In C-3 @ \$188,093 for 21/22

\$ (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 \$12,839,515 existed as of the latest actuarial valuation date of June 30, 2022. Scheduled payments per the Report will increase from \$874,755 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 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.