

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

Prepared by: AF/MM
 Date: 2/20/2024
 Payments through: 2/17/2024

Personal Services

Salaries	\$ 18,906,531	\$ 10,044,829	\$ 8,861,702	\$ 18,906,531	\$ 15,969,661	\$ 2,936,870	18.4%	59.2%
Benefits (b)	9,257,961	4,717,513	4,540,448	9,257,961	7,216,941	2,041,020	28.3%	29.0%
Allocation - Prior Year Grants	(387,840)	(93,085)	(294,755)	(387,840)	(375,341)	(12,499)		
Subtotal	27,776,652	14,669,257	13,107,395	27,776,652	22,811,260	4,965,392	21.8%	87.0%

Operating expenses

Equipment rental/maintenance	3	40,000	19,580	20,420	40,000	36,979	3,021	8.2%	0.1%
Facility Rent	1	1,540,097	998,467	541,630	1,540,097	1,401,638	138,459	9.9%	4.8%
Facility maint/improve	1	185,000	46,820	138,180	185,000	131,009	53,991	41.2%	0.6%
Communication	11	250,000	154,507	95,493	250,000	235,541	14,459	6.1%	0.8%
Postage	3	98,000	6,812	91,188	98,000	99,579	(1,579)	-1.6%	0.3%
General Office	3	150,000	109,472	40,528	150,000	68,490	81,510	119.0%	0.5%
Printing	3	45,000	13,778	31,222	45,000	35,937	9,063	25.2%	0.1%
Insurance	2	200,000	156,993	43,007	200,000	185,461	14,539	7.8%	0.6%
Utilities	1	95,000	54,584	40,416	95,000	94,180	820	0.9%	0.3%
Interest	8	-	-	-	-	6,100	(6,100)	-100.0%	0.0%
Bank fees	8	70,000	55,816	14,184	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	24,547	20,453	45,000	32,775	12,225	37.3%	0.1%
Accounting and Benefit Admin	5	60,000	49,359	10,641	60,000	53,700	6,300	11.7%	0.2%
Non-IT Equipment	3	190,000	63,918	126,082	190,000	194,340	(4,340)	-2.2%	0.6%
IT Equipment	4	320,000	114,222	135,778	250,000	178,908	71,092	39.7%	0.8%
IT Contracts and software	7	580,876	409,350	140,650	550,000	461,183	88,817	19.3%	1.7%
Consulting	5	170,000	39,041	130,959	170,000	23,108	146,892	635.7%	0.5%
Employee Education	8	35,000	26,560	8,440	35,000	31,618	3,382	10.7%	0.1%
Care Provider Training	8	4,500	(566)	5,066	4,500	2,258	2,242	99.3%	0.0%
Travel	9	650,000	305,659	344,341	650,000	418,662	231,338	55.3%	2.0%
ARCA Dues	6	68,389	-	68,389	68,389	68,389	-	0.0%	0.2%
General	3	58,000	42,542	15,458	58,000	113,391	(55,391)	-48.8%	0.2%
Records Management	3	42,000	24,039	17,961	42,000	37,692	4,308	11.4%	0.1%
Subtotal Operating Expenses		5,026,862	2,717,561	2,208,425	4,925,986	4,110,987	814,998	19.8%	15.4%

Other Revenue

Interest	(850,000)	(684,239)	(165,761)	(850,000)	(718,046)	(131,954)	18.4%	-2.7%
Miscellaneous	-	(88)	88	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(40,000)	(21,632)	(18,368)	(40,000)	(37,781)	(2,219)	5.9%	-0.1%
Subtotal Other Revenue	(890,000)	(705,959)	(184,041)	(890,000)	(755,827)	(134,173)	17.8%	-2.8%

Total Operations before Grant Activity

	\$ 31,913,514	\$ 16,680,860	\$ 15,131,778	\$ 31,812,638	\$ 26,166,421	\$ 5,646,217	21.6%	99.7%
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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	\$ 16,680,860	\$ 15,298,444	\$ 31,979,304	\$ 26,478,944	\$ 5,500,360		
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% of Budget (Contract Allocation) 100.0% 52.0% 47.2% 99.2%

% of months paid 58.3%

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

\$ (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.