

FAR NORTHERN REGIONAL CENTER  
MONTHLY FINANCIAL REPORT  
CONTRACT YEAR 2023/2024

Prepared by: MM/AF  
Date: 10/19/2023  
Payments through: 10/17/2023

	Estimated Contract Allocation	Year to Date	Projected Annual Expenses	Projected Funds Available
<b>Operations</b>				
Salaries and benefits	\$ 28,767,555	\$ 6,665,128	\$ 28,767,555	\$ -
Operating expenses	5,292,625	1,440,534	5,108,524	184,101
Less: Interest, ICF/SPA fee, and other revenue	(990,000)	(292,947)	(990,000)	-
Total Operations	<u>\$ 33,070,180</u>	<u>\$ 7,812,715</u>	<u>\$ 32,886,079</u>	<u>\$ 184,101</u>
<b>Purchase of Service</b>				
Regular	284,236,843	52,640,931	257,263,157	26,973,686
Less: ICF/SPA revenue	(2,500,000)	(597,056)	(2,500,000)	-
Subtotal Regular	<u>281,736,843</u>	<u>52,043,875</u>	<u>254,763,157</u>	<u>26,973,686</u>
Community Placement Plan	758,314	26,481	758,314	-
Total POS	<u>\$ 282,495,157</u>	<u>\$ 52,070,356</u>	<u>\$ 255,521,471</u>	<u>\$ 26,973,686</u>
Total	<u>\$ 315,565,337</u>	<u>\$ 59,883,071</u>	<u>\$ 288,407,550</u>	<u>\$ 27,157,787</u>
% of allocation	<u>100.0%</u>	<u>19.0%</u>	<u>91.4%</u>	<u>8.6%</u>
% of months paid		<u>25.0%</u>		

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
<b>Personal Services</b>								
Salaries	\$ 20,322,583	\$ 4,475,092	\$ 15,847,491	\$ 20,322,583	\$ 15,969,661	\$ 4,352,922	27.3%	61.8%
Benefits	8,832,812	2,283,083	6,549,729	8,832,812	7,216,977	1,615,835	22.4%	26.8%
Allocation - LACC, ARPA	(387,840)	(93,047)	(294,793)	(387,840)	(375,341)	(12,499)		-1.2%
Subtotal	<u>28,767,555</u>	<u>6,665,129</u>	<u>22,102,426</u>	<u>28,767,555</u>	<u>22,811,296</u>	<u>5,956,259</u>	<u>26.1%</u>	<u>87.4%</u>
<b>Operating expenses</b>								
Facilities (Rent, Maint, and Utilities)	1,775,969	551,545	1,224,423	1,775,969	1,626,827	149,142	9.2%	5.4%
General Office	783,000	74,621	708,379	783,000	575,781	207,219	36.0%	2.4%
Travel	650,000	141,881	508,119	650,000	420,644	229,356	54.5%	2.0%
Contracts and Software	534,101	368,636	81,364	450,000	461,183	(11,183)	-2.4%	1.4%
Legal/Consult/Audit	360,000	49,625	310,375	360,000	209,321	150,679	72.0%	1.1%
Insurance	200,000	156,159	43,841	200,000	185,461	14,539	7.8%	0.6%
IT Equipment	350,000	18,303	231,697	250,000	178,908	71,092	39.7%	0.8%
Communications	250,000	61,979	188,021	250,000	228,391	21,609	9.5%	0.8%
Other	109,500	10,905	98,595	109,500	100,387	9,113	9.1%	0.3%
Board of Directors/ARCA	113,389	6,880	106,509	113,389	100,977	12,412	12.3%	0.3%
Subtotal Operating Expenses	<u>5,125,959</u>	<u>1,440,534</u>	<u>3,501,323</u>	<u>4,941,858</u>	<u>4,087,880</u>	<u>853,977</u>	<u>20.9%</u>	<u>15.0%</u>
<b>Other Revenue</b>								
Interest, ICF SPA Admin, Other	(990,000)	(292,947)	(697,053)	(990,000)	(755,827)	(234,173)	31.0%	-3.0%
Subtotal Other Revenue	<u>(990,000)</u>	<u>(292,947)</u>	<u>(697,053)</u>	<u>(990,000)</u>	<u>(755,827)</u>	<u>(234,173)</u>	<u>31.0%</u>	<u>-3.0%</u>
<b>Total Operations before Grant Activity</b>	<u>\$ 32,903,514</u>	<u>\$ 7,812,716</u>	<u>\$ 24,906,697</u>	<u>\$ 32,719,413</u>	<u>\$ 26,143,350</u>	<u>\$ 6,576,063</u>	<u>25.2%</u>	<u>99.4%</u>
<b>Grant Activity</b>								
Tribal Early Start Grant	\$ 166,666	\$ -	\$ 166,666	\$ 166,666	\$ 100,000	\$ 66,666		
Tribal SAE Grant	\$ -	\$ -	\$ -	\$ -	\$ 113,953	\$ -		
ARPA (Social Recreation)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LACC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
ARPA (Family Wellness, Transition Liason)	\$ -	\$ -	\$ -	\$ -	\$ 48,570	\$ (48,570)		
<b>Total Operations</b>	<u>\$ 33,070,180</u>	<u>\$ 7,812,716</u>	<u>\$ 25,073,363</u>	<u>\$ 32,886,079</u>	<u>\$ 26,405,873</u>	<u>\$ 6,594,159</u>		
% of Budget (Contract Allocation)	<u>100.0%</u>	<u>23.6%</u>	<u>75.8%</u>	<u>99.4%</u>				
% of months paid		<u>25.0%</u>						
Contract Allocation:								
E-1 (Including Part C)				<u>\$ 33,070,180</u>				

(a) - See Attachment A for explanation of large changes in projected expense and revenue categories from the prior year.

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

Prepared by: AF/MM  
 Date: 10/19/2023  
 Payments through: 10/17/2023

**Personal Services**

Salaries	\$ 20,322,583	\$ 4,475,092	\$ 15,847,491	\$ 20,322,583	\$ 15,969,661	\$ 4,352,922	27.3%	61.8%
Benefits (b)	8,832,812	2,283,083	6,549,729	8,832,812	7,216,977	1,615,835	22.4%	26.8%
Allocation - Prior Year Grants	(387,840)	(93,047)	(294,793)	(387,840)	(375,341)	(12,499)		
Subtotal	<u>28,767,555</u>	<u>6,665,128</u>	<u>22,102,427</u>	<u>28,767,555</u>	<u>22,811,296</u>	<u>5,956,259</u>	<u>26.1%</u>	<u>87.4%</u>

**Operating expenses**

Equipment rental/maintenance	3	40,000	9,315	30,685	40,000	36,979	3,021	8.2%	0.1%
Facility Rent	1	1,495,969	507,815	988,154	1,495,969	1,401,638	94,330	6.7%	4.5%
Facility maint/improve	1	185,000	19,430	165,570	185,000	131,009	53,991	41.2%	0.6%
Communication	11	250,000	61,979	188,021	250,000	228,391	21,609	9.5%	0.8%
Postage	3	98,000	3,400	94,600	98,000	99,685	(1,685)	-1.7%	0.3%
General Office	3	150,000	29,792	120,208	150,000	68,709	81,291	118.3%	0.5%
Printing	3	45,000	9,207	35,793	45,000	25,385	19,615	77.3%	0.1%
Insurance	2	200,000	156,159	43,841	200,000	185,461	14,539	7.8%	0.6%
Utilities	1	95,000	24,301	70,699	95,000	94,180	820	0.9%	0.3%
Interest	8	-	-	-	-	6,100	(6,100)	-100.0%	0.0%
Bank fees	8	70,000	3,191	66,809	70,000	62,087	7,913	12.7%	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	6,880	38,120	45,000	32,588	12,412	38.1%	0.1%
Accounting and Benefit Admin	5	60,000	23,899	36,101	60,000	53,700	6,300	11.7%	0.2%
Non-IT Equipment	3	350,000	6,627	343,373	350,000	194,340	155,660	80.1%	1.1%
IT Equipment	4	350,000	18,303	231,697	250,000	178,908	71,092	39.7%	0.8%
IT Contracts and software	7	534,101	368,636	81,364	450,000	461,183	(11,183)	-2.4%	1.4%
Consulting	5	170,000	23,666	146,334	170,000	23,108	146,892	635.7%	0.5%
Employee Education	8	35,000	8,104	26,896	35,000	29,942	5,058	16.9%	0.1%
Care Provider Training	8	4,500	(390)	4,890	4,500	2,258	2,242	99.3%	0.0%
Travel	9	650,000	141,881	508,119	650,000	420,644	229,356	54.5%	2.0%
ARCA Dues	6	68,389	-	68,389	68,389	68,389	-	0.0%	0.2%
General	3	58,000	5,427	52,573	58,000	112,991	(54,991)	-48.7%	0.2%
Records Management	3	42,000	10,854	31,146	42,000	37,692	4,308	11.4%	0.1%
Subtotal Operating Expenses		<u>5,125,959</u>	<u>1,440,534</u>	<u>3,501,323</u>	<u>4,941,858</u>	<u>4,087,880</u>	<u>853,977</u>	<u>20.9%</u>	<u>15.0%</u>

**Other Revenue**

Interest	(950,000)	(283,990)	(666,010)	(950,000)	(718,046)	(231,954)	32.3%	-2.9%
Miscellaneous	-	-	-	-	-	-	0.0%	0.0%
ICF SPA Admin Fee	(40,000)	(8,956)	(31,044)	(40,000)	(37,781)	(2,219)	5.9%	-0.1%
Subtotal Other Revenue	<u>(990,000)</u>	<u>(292,947)</u>	<u>(697,053)</u>	<u>(990,000)</u>	<u>(755,827)</u>	<u>(234,173)</u>	<u>31.0%</u>	<u>-3.0%</u>

<b>Total Operations before Grant Activity</b>	<u>\$ 32,903,514</u>	<u>\$ 7,812,715</u>	<u>\$ 24,906,697</u>	<u>\$ 32,719,413</u>	<u>\$ 26,143,350</u>	<u>\$ 6,576,063</u>	<u>25.2%</u>	<u>99.4%</u>
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**Grant Activity**

Tribal Early Start Grant	\$ 166,666	\$ -	\$ 166,666	\$ 166,666	\$ 100,000	\$ 66,666		
Tribal SAE Grant	\$ -	\$ -	-	-	\$ 113,953	(113,953)		
ARPA (Social Recreation)	\$ -	-	-	-	-	-		
LACC	-	-	-	-	\$ -	-		
ARPA	-	-	-	-	\$ 48,570	(48,570)		

<b>Total Operations</b>	<u>\$ 33,070,180</u>	<u>\$ 7,812,715</u>	<u>\$ 25,073,363</u>	<u>\$ 32,886,079</u>	<u>\$ 26,405,873</u>	<u>\$ 6,480,206</u>		
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% of Budget (Contract Allocation)	<u>100.0%</u>	<u>23.6%</u>	<u>75.3%</u>	<u>98.9%</u>
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% of months paid	<u>25.0%</u>
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Contract Allocation	2023/2024	2022/2023	2021/2022
Latest Amendment (E-1, D3 & C3)	\$ 33,060,990	\$ 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
	<u>\$ 33,070,180</u>	<u>\$ 28,951,224</u>	<u>\$ 24,914,472</u>

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.

FAR NORTHERN REGIONAL CENTER  
PURCHASE OF SERVICE EXPENSES  
CONTRACT YEARS 2023-24 AND 2022-23  
REGULAR AND COMMUNITY PLACEMENT PLAN (CPP) INCLUDED

Prepared by: MM  
Date: 11/2/23  
Payments through: 10/31/23

Expense Description	(1) Year to Date	(2) Projected Remaining Expenses	(3) Projected Annual Expenses	(4) Prior Year Annual Expenses	(5) Change in Annual Expenses	(6) =(5)/(4) % chg from prior year	Percentage of Contract Allocation
Residential Care	\$ 18,548,147	\$ 60,461,115	\$ 79,009,262	\$ 71,312,570	\$ 7,696,692	10.8%	28.0%
Supported Living	11,093,271	36,275,036	47,368,307	39,864,230	7,504,077	18.8%	16.8%
Community Integrated Training and Employment	5,913,220	19,677,280	25,590,500	24,288,825	1,301,675	5.4%	9.1%
Respite	4,115,069	14,993,651	19,108,720	16,984,891	2,123,829	12.5%	6.8%
Personal Care	3,242,839	12,439,086	15,681,925	12,795,155	2,886,770	22.6%	5.6%
Child development and therapy	3,025,250	9,692,105	12,717,355	9,952,900	2,764,455	27.8%	4.5%
Day programs	2,809,330	8,988,199	11,797,529	10,929,569	867,960	7.9%	4.2%
Independent Living	2,567,457	8,502,633	11,070,090	8,330,959	2,739,131	32.9%	3.9%
Transportation	2,143,635	7,832,665	9,976,300	8,531,988	1,444,312	16.9%	3.5%
Behavioral Services	2,283,800	7,455,057	9,738,857	8,415,777	1,323,080	15.7%	3.4%
Other services	1,209,565	7,090,343	8,299,908	6,247,823	2,052,085	32.8%	2.9%
Employment	686,375	2,181,261	2,867,636	2,668,540	199,096	7.5%	1.0%
Health and Wellness	567,004	1,985,901	2,552,905	2,993,824	(440,919)	-14.7%	0.9%
Adaptive equipment/improvements	507,313	1,734,864	2,242,177	1,808,473	433,704	24.0%	0.8%
	<u>58,712,272</u>	<u>199,309,199</u>	<u>258,021,471</u>	<u>225,125,525</u>	<u>32,895,946</u>		
ICF/SPA Reimbursements	(597,056)	(1,902,944)	(2,500,000)	(2,518,653)	18,653	-0.7%	-0.9%
<b>TOTAL PURCHASE OF SERVICE EXPENSES</b>	<u>\$ 58,115,216</u>	<u>\$ 197,406,255</u>	<u>\$ 255,521,471</u>	<u>\$ 222,606,873</u>	<u>\$ 32,914,598</u>	14.8%	90.5%
% of Budget (Contract Allocation)	<u>20.6%</u>	<u>69.9%</u>	<u>90.5%</u>				
% of months paid	<u>25.0%</u>						

Contract Allocation:

Regular or Non-CPP (E-1)	
CPP (E-1)	281,736,843
	758,314
	<u>\$282,495,157</u>

FAR NORTHERN REGIONAL CENTER  
PURCHASE OF SERVICE EXPENSES  
OPEN CONTRACT YEARS SUMMARY

Prepared by: MM  
Date: 10/19/2023  
Payments through: 10/17/2023

Fiscal Year	Contract Amendment	Funding Type	Contract Allocation	Year to Date Expenses (a)	Projected Remaining Expenses	Projected Annual Expenses (a)	Allocation Excess or (Deficit)
2023/2024	E-1	Regular POS	\$ 281,736,843	\$ 52,043,875	\$ 202,719,282	\$ 254,763,157	\$ 26,973,686
		CPP POS	758,314	26,481	731,833	758,314	-
			<u>\$ 282,495,157</u>	<u>\$ 52,070,356</u>	<u>\$ 203,451,115</u>	<u>\$ 255,521,471</u>	<u>\$ 26,973,686</u>
2022/2023	D-3	Regular POS	\$ 263,681,806	\$ 220,469,408	\$ 3,000,000	\$ 223,469,408	\$ 40,212,398
		CPP POS	2,231,984	2,010,183	532,692	2,542,875	(310,891)
			<u>\$ 265,913,790</u>	<u>\$ 222,479,591</u>	<u>\$ 3,532,692</u>	<u>\$ 226,012,283</u>	<u>\$ 39,901,507</u>
2021/2022	C-4	Regular POS	\$ 214,447,727	\$ 187,973,435	\$ 600,000	\$ 188,573,435	\$ 25,874,292
		CPP POS	618,983	529,802	89,181	618,983	-
			<u>\$ 215,066,710</u>	<u>\$ 188,503,237</u>	<u>\$ 689,181</u>	<u>\$ 189,192,418</u>	<u>\$ 25,874,292</u>

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