



North Los Angeles County Regional Center

Main 818-778-1900 • Fax 818-756-6140 | 9200 Oakdale Avenue #100, Chatsworth, CA 91311 | www.nlacrc.org

MEMORANDUM

Date: February 20, 2025

To: **Administrative Affairs Committee** (Anna Hurst Cathy Blin, and Jaklen Keshishyan)

From: Danielle Fernandez and Lindsay Granger
Executive Administrative Assistant

Re: Agenda and materials for the next Administrative Affairs Committee meeting on **Thursday, February 20, 2025 at 6:00 p.m.**

Attached is information for the next committee meeting. Please review this information prior to the meeting.

The meeting will be held remotely via Zoom.

Join Zoom Meeting

<https://us06web.zoom.us/j/82213124928?pwd=WVovTo1rce86TjFMeghkbY6VrixU7m.1>

Meeting ID: 822 1312 4928

Passcode: 756920

If you have any questions, or if you are unable to attend the meeting, please send email to boardsupport@nlacrc.org. Thank you!

Attachments

c: Angela Pao-Johnson, Vini Montague, Evelyn McOmie



North Los Angeles County Regional Center

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ADMINISTRATIVE AFFAIRS COMMITTEE – Via Zoom

Thursday, February 20, 2025

6:00 p.m.

~ **AGENDA** ~

- I. **Call to Order & Introductions** (*1 min*)
- II. **Committee Member Attendance/Quorum** (*1 min*)
- III. **Agenda** (*Page 2*)
- IV. **Public Input** (*3 min per person / 3 attendees max*)
- V. **Consent Items** (*3 min*)
 - A. Approval of Minutes from the November 21st Meeting (*Page 5*)
- VI. **Action Items**
 - A. Lindquist, Von Husen & Joyce Presentation of NLACRC's FY2023-24 Audited Financial Statements (*10 min*) (*Page 9*)
 - B. Review of Insurance FY2025-2026 – Gallagher Insurance (*10 min*) (*Page 35*)
 1. Joint Powers Authority/Pooling
 - C. Approval of Purchase of Services Startup Contracts – Vini Montague (*3 min*)
 1. Brilliant Corners, PL2188-999 – Contract Amendment (*Page 48*)
 2. CPP/CRDP Startup Projects, Various Vendors – New Contract (*Page 53*)
 - D. Approval of Operations Contract – Vini Montague (*3 min*)
 1. ePlus Technology (Palo Alto Networks) (*Page 60*)
- VII. **Committee Business**
 - A. Board Policies & Procedures – *Defer*
 - B. 2nd Quarter Reporting of New Vendorizations – Arshalous Garlanian (*Page 63*) (*3 min*)
 - C. Quarterly Fees Reports for PRMT and UAL – Vini Montague (*3 min*)
 1. 2nd Qtr. PRMT Fees Report by U.S. Bank (*Page 64*)
 2. 2nd Qtr. UAL Fees Report by U.S Bank & PFM Asset Mgmt (*Page 65*)

- D. Financial Reports – Vini Montague (3 min)
 - 1. October 2024 (Page 70)
 - 2. November 2024 (Page 71)
 - 3. December 2024 (Page 78)

- E. Admin vs. Direct Allocation Report – Vini Montague (3 min)
 - 1. October 2024 (Page 85)
 - 2. November 2024 (Page 86)
 - 3. December 2024 (Page 87)

- F. Statewide Regional Center POS Expenditure Projection Report FY2024 – (Page 88)

- G. Purchase of Services Payments Reports – Vini Montague (3 min)
 - 1. Outstanding Authorizations Report (Page 90)
 - 2. Payments and Authorizations Timeline Summary (Page 91)

- H. Audits Update – Vini Montague (3 min)
 - 1. DDS Final Audit Report of FY2021-2022 & FY2022-2023 (Page 94)
 - 2. DDS Audit of FY2023-2024
 - 3. CalPERS Final Audit Report of July 1, 2021 to June 30, 2024 (Page 166)
 - 4. Workers’ Compensation Audit of Calendar Year 2024

- I. Human Resources – Betsy Monahan (5 min)
 - 1. Ensure Personnel Policies in Compliance with DDS Contract
 - 2. 2nd Quarter HR Report (Page 171)
 - 3. Monthly Human Resource Report
 - a. November 2024 (Page 172)
 - b. December 2024 (Page 175)
 - c. January 2025 (Page 178)
 - 4. Temporary Staff Statistics Report
 - a. November 2024 (Page 181)
 - b. December 2024 (Page 182)
 - c. January 2025 (Page 183)

VIII. Executive Session (10 min)

- A. Pending Litigation Update
- B. Real Estate Negotiations

IX. Agenda Items for the Next Board Meeting (3 min)

- A. FY2023-24 Audited Financial Statements
- B. Review of Insurance FY2025-2026
- C. Approval of Contracts
- D. Approval of Report on Personnel Classifications

X. Announcements/Information/Public Input (3 min)

- A. Next Meeting: Thursday, April 17, 2025
- B. Committee Attendance (*Page 184*)

XI. Adjournment

XII. Review of Meeting Action Items (*Item Owner and Due Date*)

- A. Administrative Affairs Committee Action Log

North Los Angeles County Regional Center
Administrative Affairs Committee Meeting Minutes

November 21, 2024

Present: Andrew Ramirez, Cathy Blin, Brian Gatus, Jaklen Keshishyan – VAC Rep. – Committee Members
Vini Montague, Betsy Monahan, Venus Rodriguez-Khorasani, Kimberly Visokey – Staff Members
Mark Wolfe – DDS Tech Advisor, Tresa Oliveri – DDS Tech Advisor, Jacqueline Gayton – DDS,
Aaron Abramowitz, Ana Quiles, Victoria Berry - Guests

Absent:

I. Call to Order

Andrew Ramirez called the meeting to order at 5:04 pm.

II. Agenda

III. Consent Items

A. Minutes from the September 24, 2024 meeting

M/S/C (Ana Quiles/Cathy Blin) To approve the Consent Items as presented

IV. Public Input

There was no Public Input

V. Committee Business

A. Board Policies & Procedures– Vini Montague

Vini Montague clarified that there was no attachment in the packet. There was a request to keep this item on the agenda while Board Policies are being reviewed by the attorney and DDS.

B. Status Report of Lease Agreements – Vini Montague

The status report of lease agreements was discussed, with Vini Montague providing a summary of the leases. Our current lease for the San Fernando Valley Office expires in 2027. We have engaged a commercial real estate broker, Newmark, through a request for proposal process to represent us for our San Fernando Valley office space. The board's participation in the process was emphasized, and Vini assured that the board would be involved in the selection of the ultimate location. There were questions about the policy guiding office locations, and Vini confirmed that they have a policy in place. Brian Gatus asked about the objectives of the new lease process, particularly regarding space utilization and hybrid work arrangements. Vini confirmed that these factors were being considered in the discussions with Newmark and in the work groups with staff.

C. Approval of Purchase of Services Contracts – Vini Montague

Vini Montague discussed the approval of two contracts:

1. Brilliant Corners PL2186-999, PL2187-999 2nd Amendments (FY2023)
2. Brilliant Corners PL2285-999 1st Amendment (FY2024)

Vini clarified that these were purchase of services, startup contracts with actual dollar amounts, and sought approval from the committee to move them forward to the next Board meeting for final approval.

M/S/C (Brian Gatus / Cathy Blin) To approve the Purchase of Services Contracts to go to the Board for approval.

- D. 1st Quarter Reporting of New Vendorizations – Venus Rodriguez-Khorasani
Venus Rodriguez-Khorasani presented a quarterly report on new Vendorizations, highlighting the increase in numbers across various categories.
- E. Quarterly Fees Reports for PRMT and UAL – Vini Montague
Vini Montague presented a quarterly fees report for the Post-retirement Medical Trust and the Calpers unfunded liability account, noting that not all fees had been received yet. No questions or comments were raised during the discussions.
- F. FY2024-2025 Financial Reports – Vini Montague
Vini Montague presented the financial reports and the allocation of funds from DDS for FY2025. The committee agreed to focus on reading the current reports before adding more details. The team also discussed the breakdown of regular operations and special projects in the financial reports.
- G. FY2024-2025 Admin vs. Direct Allocation Report Vini Montague
In the meeting, Vini Montague discussed the admin versus direct report, which tracks expenditures and ensures that administrative expenditures do not exceed 15% per statute and regulations. The report showed administrative costs of 11.7% in August and 12% in September, which are below the 15% maximum.
- H. Purchase of Services Report – Vini Montague
Vini Montague also presented a report on the purchase of services, payments, and escalations, highlighting the progress made in resolving outstanding authorization issues.
- I. Audits Update – Vini Montague
Vini Montague discussed an audit conducted by CalPers on the pay schedules and rates of the organization. The audit found that the pay schedules did not meet all the criteria established in CalPERS laws. We will be amending our pay schedules retroactively to comply with CalPERS's requirements and resolve audit findings. Additionally, there was a finding related to reporting of ABX 2-1 wages and the longevity calculation in the current union contract. North LA disagrees with CalPers' interpretation that these were special compensations rather than base wages. The outcome of this issue is still pending. Lastly, CalPers noted that the last two labor agreements were not approved by the Board in an open session, which was identified as an 'other matter' rather than a finding.
- J. Approval of Union Contracts Effective 2/19/2019 to 12/18/2022 and 2/17/2023 to 2/16/2028 –
Vini Montague explained that historically, union negotiations updates were provided to the board in a closed session. CalPers requires these agreements to be approved by the board in an open session. Vini requested the Administrative Committee to approve the two agreements to move to the Board for approval in an open session. NLA will ensure that future labor agreements are brought to the board in an open session for approval.

M/S/C (Ana Quiles / Brian Gatus) To approve the two agreements to move to the Board for approval.

K. Human Resources – Betsy Monahan

Betsy Monaghan reported on the status of personnel policies in compliance with DDS contract. She mentioned that seven policies have been submitted to her with red line edits from legal counsel, and she is working on compiling these with recommendations from the Columbus organization.

Betsy also noted a 52% increase in new hires and a 66% decrease in separations year over year for the same quarter. She also mentioned that the highest reason for departure was personal reasons, including accepting new employment. Lastly, she reported on the number of vacancies and fill rates for September and October.

VI. Executive Session

A. Quarterly Legal Update

Andrew Ramirez announces that the committee will move into a closed session for a quarterly legal update, expected to last no more than 10 minutes.

M/S/C (Cathy Blin / Ana Quiles) To enter Executive Session at 6:24 pm

M/S/C (Cathy Blin / Ana Quiles) To exit Executive Session at 6:32 pm

VII. Review of Meeting Action Items

- Add contracts from agenda item 5C to the January Board meeting for approval – Board Support
- Update the special projects report and present at the next Administrative Affairs Committee meeting. – Vini Montague
- Report the outstanding authorization information shared by Vinnie to the Vendor Advisory Committee (VAC). – Jaklen Keshishyan
- Separate out action items as a distinct category in future agendas. – Andrew Ramirez / Vini Montague
- Include policy information when presenting lease agreement updates in the future. – Vini Montague
- Highlight improvements in vendor payment processes at the next Board meeting. – Andrew Ramirez

VIII. Board Meeting Agenda Items

The following items were identified for the committee's section of the next Board Meeting agenda:

- A. Brilliant Corners PL2186-999, PL2187-999 2nd Amendments (FY2023)
- B. Brilliant Corners PL2285-999 1st Amendment (FY2024)
- C. Union Contracts Effective 2/19/2019 to 12/18/2022
- D. Union Contracts Effective 2/17/2023 to 2/16/2028
- E. 1st Quarter Report of New Vendorizations
- F. 1st Quarterly PRMT and UAL Fees Reports
- G. FY2024-2025 Financial Reports
- H. Purchases of Services Payments Reports
- I. 1st Quarter HR Report
- J. Monthly Human Resources Report

K. Temporary Staff Statistics Report

X. Announcements / Information Items / Public Input

A. Next Meeting: Thursday, February 20, 2025 @ 5:00 pm

B. Committee Attendance

XI. Adjournment

The meeting adjourned at 6:44 p.m.

Submitted by:

Kimberly Visokey

Executive Administrative Assistant



**NORTH LOS ANGELES COUNTY
REGIONAL CENTER**

(A California Nonprofit Public Benefit Corporation)

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
YEARS ENDED JUNE 30, 2024 AND 2023**

**TENTATIVE & PRELIMINARY
For Discussion Purposes Only**

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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Board of Trustees
North Los Angeles County Regional Center, Inc.
Chatsworth, California

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of North Los Angeles County Regional Center, Inc., a California nonprofit public benefit corporation, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of North Los Angeles County Regional Center, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Los Angeles County Regional Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Los Angeles County Regional Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Los Angeles County Regional Center’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Los Angeles County Regional Center’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2025 on our consideration of North Los Angeles County Regional Center’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of North Los Angeles County Regional Center’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Los Angeles County Regional Center’s internal control over financial reporting and compliance.

**TENTATIVE & PRELIMINARY
For Discussion Purposes Only**

_____, 2025

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 26,117,156	\$ 55,089,362
Cash – client trust funds	8,752,337	8,339,548
Receivables:		
Contract receivable – State of California (Note 3)	82,066,383	30,129,661
Receivable from Intermediate Care Facilities	5,480,515	4,818,455
Other receivables and prepaid expenses	4,791,705	68,079,691
Due from State – accrued vacation and other employee benefits (Note 3)	4,253,222	61,323,848
Due from State – equipment financed with debt (Note 4)	771,467	944,317
Total current assets	<u>132,232,785</u>	<u>228,724,882</u>
Right-of-use assets – operating leases (Note 5)	<u>31,391,133</u>	<u>35,382,822</u>
Total assets	<u>\$ 163,623,918</u>	<u>\$ 264,107,704</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 115,961,397	\$ 91,864,346
Accrued expenses	313,404	1,860,811
Accrued vacation and other leave benefits (Note 3)	4,253,222	3,363,654
Note payable (Note 4)	771,467	944,317
Retirement health care plan obligation (Note 8)	-	18,914,599
Pension plan obligation (Note 9)	-	39,045,595
Unexpended client support	10,264,266	8,774,410
Operating lease liabilities – current portion (Note 5)	5,684,530	5,342,102
Total current liabilities	<u>137,248,286</u>	<u>170,109,834</u>
Operating lease liabilities – net of current portion (Note 5)	<u>25,706,603</u>	<u>30,040,720</u>
Total liabilities	<u>162,954,889</u>	<u>200,150,554</u>
Net assets:		
Without donor restrictions	<u>64,080,852</u>	<u>63,957,150</u>
Total net assets	<u>64,080,852</u>	<u>63,957,150</u>
Total liabilities and net assets	<u>\$ 227,035,741</u>	<u>\$ 264,107,704</u>

The accompanying notes are an integral part of these financial statements.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Change in net assets without donor restrictions		
Support and revenue:		
Grants – State DDS	\$ 934,732,672	\$ 798,853,449
Intermediate Care Facilities (ICF)	13,830,773	12,707,817
Interest	127,982	48,451
Other income	(42,696)	5,717
	<u>948,648,731</u>	<u>811,615,434</u>
Expenses:		
Program services:		
Direct client services	936,446,725	799,780,443
Supporting services:		
Management and general	12,078,304	12,219,694
	<u>948,525,029</u>	<u>812,000,137</u>
Change in net deficit before health care and pension plan-related changes other than net period post-retirement benefit income (cost)	123,702	(384,703)
Health care and pension plan-related changes other than net periodic post-retirement benefit income	<u>-</u>	<u>14,413,409</u>
Change in net assets	123,702	14,028,706
Net assets (deficit), beginning of year	<u>63,957,150</u>	<u>49,928,444</u>
Net assets, end of year	<u>\$ 64,080,852</u>	<u>\$ 63,957,150</u>

The accompanying notes are an integral part of these financial statements.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2024 AND 2023

	2024		
	<i>Program Services</i>	<i>Management and General</i>	<i>Total</i>
Salaries and related expenses:			
Salaries	\$ 41,181,657	\$ 6,530,401	\$ 47,712,058
Employee health and retirement benefits	13,280,287	1,787,478	15,067,765
Payroll taxes	582,565	93,274	675,839
Total salaries and related expenses	55,044,509	8,411,153	63,455,662
Purchase of services:			
Other purchased services	575,881,404	-	575,881,404
Residential services	174,314,894	-	174,314,894
Day program	117,619,802	-	117,619,802
Facility rent	5,642,918	319,579	5,962,497
General expenses	2,420,011	280,769	2,700,780
Equipment purchases	1,843,486	104,653	1,948,139
Contract and consulting services	1,090,808	1,464,984	2,555,792
Communication	1,256,585	110,595	1,367,180
Legal fees	307,422	246,728	554,150
Insurance	386,032	171,372	557,404
Data processing	-	325,699	325,699
Facility maintenance	-	218,147	218,147
Equipment rental	193,123	17,167	210,290
Office expenses	165,788	(15,825)	149,963
ARCA dues	-	163,823	163,823
Staff travel	255,577	29,599	285,176
Accounting fees	3,500	98,329	101,829
Board expenses	-	107,831	107,831
Printing	18,166	1,221	19,387
Equipment maintenance	2,700	22,480	25,180
Total expenses	\$ 936,446,725	\$ 12,078,304	\$ 948,525,029

The accompanying notes are an integral part of these financial statements.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2024 AND 2023

	2023		
	<i>Program Services</i>	<i>Management and General</i>	<i>Total</i>
Salaries and related expenses:			
Salaries	\$ 38,020,385	\$ 6,209,310	\$ 44,229,695
Employee health and retirement benefits	17,503,848	2,569,981	20,073,829
Payroll taxes	536,430	86,723	623,153
Total salaries and related expenses	56,060,663	8,866,014	64,926,677
Purchase of services:			
Other purchased services	491,601,944	-	491,601,944
Residential services	143,304,030	-	143,304,030
Day program	96,273,710	-	96,273,710
Facility rent	5,124,154	300,505	5,424,659
General expenses	3,091,635	474,873	3,566,508
Equipment purchases	813,880	59,042	872,922
Contract and consulting services	1,183,732	902,777	2,086,509
Communication	1,130,425	92,512	1,222,937
Legal fees	300,506	106,678	407,184
Insurance	335,433	153,027	488,460
Data processing	-	519,052	519,052
Facility maintenance	-	420,538	420,538
Equipment rental	214,730	19,579	234,309
Office expenses	161,639	(59,704)	101,935
ARCA dues	-	106,405	106,405
Staff travel	153,016	36,337	189,353
Accounting fees	-	95,650	95,650
Board expenses	-	84,953	84,953
Printing	30,946	2,288	33,234
Equipment maintenance	-	39,168	39,168
Total expenses	\$ 799,780,443	\$ 12,219,694	\$ 812,000,137

The accompanying notes are an integral part of these financial statements.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 123,702	\$ 14,028,706
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization of right-of-use assets – operating lease	4,590,092	4,204,354
(Increase) decrease in assets:		
Cash – client trust funds	(412,789)	(932,382)
Contract receivable – State of California	(51,936,722)	(7,892,453)
Receivable from Intermediate Care Facilities	(662,060)	(642,617)
Other receivables and prepaid expenses	63,287,986	(14,882,456)
Due from State – deferred rent	-	2,488,745
Due from State – accrued vacation and other employee benefits	57,070,626	12,029,423
Increase (decrease) in liabilities:		
Accounts payable	24,097,051	21,876,147
Accrued expenses	(1,547,407)	257,733
Accrued vacation and other leave benefits	889,568	124,419
Retirement health care plan obligation	(18,914,599)	(1,021,364)
Pension plan obligation	(39,045,595)	(11,132,478)
Deferred rent liability	-	(2,488,745)
Unexpended client support	1,489,856	990,695
Operating lease liabilities	(4,590,092)	(4,204,354)
	34,439,617	12,803,373
Net cash provided by operating activities		
Cash flows from investing activities:		
Reimbursement from State contract for equipment	172,850	196,859
Purchase of equipment	(172,850)	(196,859)
	-	-
Net cash provided by (used in) investing activities		
Increase in cash	34,439,617	12,803,373
Cash, beginning of year	55,089,362	42,285,989
Cash, end of year	\$ 89,528,979	\$ 55,089,362
Supplementary information:		
Cash paid for interest	\$ 32,340	\$ 42,806
Noncash investing and financing activities:		
Lease assets obtained in exchange for lease obligations – operating lease	\$ 598,403	\$ 39,587,176

The accompanying notes are an integral part of these financial statements.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

North Los Angeles County Regional Center, Inc. (the Center), was incorporated on March 13, 1974 as a California nonprofit public benefit corporation under contract with the State of California Department of Developmental Services (DDS) for the purpose of operating the Center and related activities. The Center was organized in accordance with the provision of the Lanterman Developmental Disabilities Services Act (the Lanterman Act) of the Welfare and Institutions Code of the State of California. In accordance with the Lanterman Act, the Center coordinates, through outside providers, diagnostic and assessment of eligible services to persons with developmental disabilities and plans, accesses, coordinates and monitors services to such individuals and their families. The Center is one of 21 regional centers within the State of California system and serves San Fernando, Antelope, and Santa Clarita Valleys.

The Lanterman Act includes governance provisions regarding the composition of the Center's Board of Trustees. The Lanterman Act states that the Board shall be comprised of individuals with demonstrated interest in, or knowledge of, developmental disabilities, and other relevant characteristics, and requires that a minimum of 50% of the governing board be persons with developmental disabilities or their parents or legal guardians; and that no less than 25% of the members of the governing board shall be persons with developmental disabilities. In addition, a member of a required advisory committee composed of persons representing the various categories of providers from which the Center purchases client services, shall serve as a member of the board. To comply with the Lanterman Act, the Center's board of trustees includes persons with developmental disabilities, or their parents or legal guardians, who receive services from the Center and a client service provider of the Center.

The Center's mission is to provide lifelong partnerships and planning to persons with developmental disabilities by promoting their civil and personal rights, providing comprehensive information, advocating in cooperation with consumers, promoting and providing quality of services, and supporting full participation of consumers and families in all aspects of community life.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State of California Contract

The Center operates under an annual cost-reimbursement contract with DDS under the Lanterman Act. The maximum expenditures under the contract are limited to the contract amount plus interest earned. The Center is required to maintain accounting records in accordance with the Regional Center Fiscal Manual, issued by DDS, and is required to have DDS approval for certain expenses. In the event of termination or nonrenewal of the contract, the State of California maintains the right to assume control of the Center's operation and the obligation of its liabilities.

Under the terms of these contracts, funded expenditures are not to exceed \$993,463,341, \$934,288,443, and \$734,297,364 for the FY 2023-2024, FY 2022-2023, and FY 2021-2022 contract years, respectively, and are subject to budget amendments. As of June 30, 2024, actual net expenditures under the FY 2023-2024, FY 2022-2023, and FY 2021-2022 contracts were \$814,981,115, \$890,697,014, and \$697,411,877, respectively. The unexpended balance under these contracts amounting to \$178,482,226, \$43,591,429, and \$36,885,487 for the FY 2023-2024, FY 2022-2023, and FY 2021-2022 contract years, represents a conditional contribution that will be used to fund expenditures in the next fiscal years until the contract amounts are fully expended or expire. The Center can bill DDS in the future for expenses relating to previous fiscal years if the expenses billed relate to the previous fiscal year. As a result, the Center internally tracks revenue by current year, previous year and second previous year.

Accounting Method

The Center uses the accrual method of accounting, which recognizes income in the period earned and expenses when incurred, regardless of the timing of payments.

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Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The Center reports information regarding its financial position and activities according to two classes of net assets, as applicable: net assets without donor restrictions and net assets with donor restrictions.

- Net assets without donor restrictions include those assets over which the Board of Trustees has discretionary control in carrying out the operations of the Center.
- Net assets with donor restrictions include those assets subject to donor restrictions and for which the applicable restrictions were not met as of the end of the current reporting period. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When a donor restriction expires – that is, when a stipulated time restriction ends or purpose restriction is accomplished – net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as *net assets released from restrictions*. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates the resources be maintained in perpetuity.

The Center had no net assets with donor restrictions as of June 30, 2024 and 2023.

Revenue Recognition:

Contributions

Contributions are recognized as revenue when they are unconditionally communicated. Grants represent contributions if resource providers receive no value in exchange for the assets transferred. Contributions are recorded at their fair value as support without donor restrictions or support with donor restrictions, depending on the absence or existence of donor-imposed restrictions as applicable. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. If donors' restrictions are satisfied in the same period that the contribution is received, the contribution is reported as support without donor restrictions.

Government contracts, which are funded on a reimbursement basis, are shown as revenue without donor restriction. A portion of the Center's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Center has incurred expenditures in compliance with specific contract or grant provisions.

Federal Grants

U.S. Department of Education

The Center is a sub-recipient to DDS with regard to the Special Education Grants for Infants and Families, Part C, which provides funding for early intervention services for infants and toddlers, through age 3, as authorized by Public Law 102-119.

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This grant is conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. The Center recognized grants revenue totaling \$694,192 and \$789,556 from this award during the year ended June 30, 2024 and 2023, respectively. Amounts earned and released within the same year under conditional awards are reported as increases in net assets without donor restrictions in the accompanying statements of activities.

Leases

The accounting standard on leases, required by accounting principles generally accepted in the United States of America, requires lessees to account for leases as either finance leases or operating leases and to recognize right-of-use (ROU) assets and corresponding lease liabilities on the statement of financial position for all leases other than leases with terms of 12 months or less. For finance leases, lessees would recognize interest expense and amortization of the ROU asset, and for operating leases, lessees would recognize straight-line total rent expense. The Center does not recognize rent expense on a straight-line basis and the impact of this is not significant since there would be a corresponding adjustment to accrued revenue from the State DDS cost-reimbursement contract. The accounting standard also requires additional disclosures about the amount, timing, and uncertainty of cash flows arising from leases.

Cash and Restricted Cash

Cash is defined as cash in demand deposit accounts as well as cash on hand. Restricted cash are funds restricted as to their use, regardless of liquidity. Cash held in trust for clients is not included in total cash shown on the statement of cash flows. The Center occasionally maintains cash on deposit at a bank in excess of the Federal Deposit Insurance Corporation limit. The uninsured cash balance, including restricted cash, was approximately \$26,712,000 as of June 30, 2024. The Center has not experienced any losses in such accounts.

Contract and Other Receivables

The majority of the Center's receivables represents or relates to the cost-reimbursement contract with DDS. Receivables are recorded at their net realizable value. The Center uses the allowance method to account for uncollectible receivables. Management believes that the receivables are fully collectible and, therefore, has not provided an allowance for doubtful accounts as of June 30, 2024 and 2023.

State Equipment

State Equipment is stated at cost of acquisition. Pursuant to the terms of the DDS contract, equipment purchases become the property of the State of California and, accordingly, are charged as expenses when incurred. The Center expenses the cost of equipment upon acquisition if purchased with funds from the DDS contract in accordance with the Regional Center Fiscal Manual.

State Equipment purchases for the year ended June 30, 2024 and 2023 totaled \$133,990 and \$109,475, respectively. State Equipment disposals for the year ended June 30, 2024 and 2023 totaled \$426,627 and \$564,601, respectively. The capitalized equipment and reciprocating offset account at June 30, 2024 and 2023 totaled \$4,058,394 and \$4,351,031, respectively.

The Center also owns non-State equipment, including purchases funded by the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), which was fully depreciated as of June 30, 2024 and 2023 amounting to \$4,978,291.

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Accrued Vacation, Sick and Other Leave Benefits

The Center has accrued a liability for vacation and sick leave benefits earned by employees which is reimbursable under the DDS contract; however, such benefits are reimbursed under the DDS contract only when actually paid. The amount of accrued vacation and other leave benefits is included in the amount due from the State of California (See Note 3).

Post-Retirement Health Care Plan and Pension Plan

The Center is required to recognize the funded status of a benefit plan, measured as the difference between plan assets at fair value and the benefit obligation, in the statement of financial position, with an offsetting charge or credit to net assets. Gains or losses, prior service costs or credits that arise during the period but are not recognized as components of net period benefit cost, will be recognized each year as a separate charge or credit to net assets.

Income Taxes

The Center is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and the related California code sections. Contributions to the Center qualify for the charitable contribution deduction.

The Center believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Center's federal and state information returns for the years 2020 through 2023 are subject to examination by regulatory agencies, generally for three years and four years after they were filed for federal and state, respectively.

Functional Expenses Allocation

The costs of providing program and supporting services are summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Expenses directly attributed to a specific functional area of the Center are reported as expenses of those functional areas, while shared costs that benefit multiple functional areas have been allocated among the various functional areas based on estimates determined by management to be equitable. Shared costs are generally allocated among the program and supporting service benefited based on an analysis of personnel time and square footage occupied by the program and supporting services.

Subsequent Events

Management has evaluated subsequent events through _____, 2025, the date on which the financial statements were available to be issued.

NOTE 3 – CONTRACT REIMBURSEMENT RECEIVABLE

The Center's primary source of revenue is from the State of California. Subject to renewal, the Center enters into a five-year contract with the State of California's Department of Developmental Services that is subject to annual appropriations by the State. The Center completed its fifth year of a 5-year contract with DDS that started fiscal year ended June 30, 2020. Revenue from the State is recognized monthly when a claim (invoice) for reimbursement of actual expenses is submitted to DDS for payment. These claims are paid at the State's discretion either through a direct payment to the Center or by offsetting the claim against the cash advances received by the Center from the State.

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Contract reimbursement receivables at June 30, 2024 and 2023 are summarized, as follows:

	<u>2024</u>	<u>2023</u>
Claims submitted:		
Current year	\$ 273,453,538	\$ 238,595,003
Prior year	14,991,123	10,102,195
Second prior year	3,566,536	(99,428)
Third prior year and other receivable	<u>(548,381)</u>	<u>(76,179)</u>
Total	<u>\$ 291,462,816</u>	<u>\$ 248,521,591</u>

DDS advanced the Center under the regional center contracts. For financial statement presentation, to the extent there are claims receivable, these advances have been offset against the claims receivable from DDS as follows:

	<u>2024</u>	<u>2023</u>
Contracts receivable	\$ 291,462,816	\$ 248,521,591
Contract advances	<u>(209,396,433)</u>	<u>(218,391,930)</u>
Net contracts receivable/contract advances	<u>\$ 82,066,383</u>	<u>\$ 30,129,661</u>

In addition, the Center has accrued receivables from the State for expenses that will be settled in cash in future years. These expenses are required to be recognized as liabilities under generally accepted accounting principles; however, such benefits are reimbursed by the state contract only when actually paid. These expenses relate to accrued vacation and other employee benefits and the obligations for the post-retirement health care benefits and pension plan.

The Center's contract with DDS includes various fiscal provisions, which provide that the State of California retains all rights, title, and interest to the funds provided by DDS and that funds received from DDS may only be used for the purpose of satisfying claims against or expenses of the Center incurred pursuant to and in the performance of its contract with DDS.

Due from State – accrued vacation and other employee benefits consisted of the following as of June 30, 2024 and 2023 are summarized, as follows:

	<u>2024</u>	<u>2023</u>
Vacation and other employee benefits	\$ 4,253,222	\$ 3,363,654
Retirement health care and pension plan obligation, net of unrecognized loss on pension	<u>-</u>	<u>57,960,194</u>
	<u>\$ 4,253,222</u>	<u>\$ 61,323,848</u>

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NOTE 4 – LINE OF CREDIT AND NOTE PAYABLE

In May 2021, the Center obtained a revolving line of credit (LOC) agreement with a bank whereby it may borrow up to \$55,000,000 until the expiration of the agreement on June 30, 2022. In May 2022, the Center amended the LOC agreement by increasing the maximum line amount up to \$60,000,000 and extending the maturity date through June 30, 2023. In June 2023, the Center amended the LOC agreement by increasing the maximum line amount up to \$70,000,000 and extending the maturity date through June 30, 2024. Borrowings are unsecured with interest payable monthly at the greater of the Secured Overnight Financing Rate plus 2.10% or 1% below the bank's prime rate. There was no balance outstanding as of June 30, 2024. The agreement contains affirmative covenants. The Center was in compliance with all covenants as of June 30, 2024. In May 2024, the Center amended the LOC agreement by increasing the maximum line amount up to \$80,000,000 (reduced to \$70,000,000 from September 1, 2024 through February 28, 2025) and extending the maturity date through June 30, 2025.

During March 2021, the Center entered into an equipment financing agreement with a bank to finance a maximum loan amount of \$3,000,000 for costs associated with relocation to a new facility. The Center drew \$1,358,728 under this agreement of which \$771,467 is outstanding as of June 30, 2024 and \$944,317 was outstanding as of June 30, 2023. The note bears interest at a fixed rate of 3.71% with monthly payments of principal and interest of \$18,389, with the final payment due March 31, 2028. The agreement contains affirmative covenants. The Center was in compliance with all covenants as of June 30, 2024.

The relocation costs will be reimbursed in full by the State and any equipment purchases will be owned by the State. As a result, there is a corresponding receivable balance in an equal amount included in due from state - equipment financed with debt on the statement of financial position.

The following future principal payments are to be made under this agreement:

	<u>Fiscal year ended June 30,</u>
2025	\$ 195,372
2026	202,739
2027	210,381
2028	<u>162,975</u>
	<u>\$ 771,467</u>

NOTE 5 – OPERATING LEASES

The Center leases office spaces and equipment under operating leases. The leases have remaining lease terms of 2 to 12 years. Rental expense included in operating expenses in 2024 and 2023 was \$5,962,497 and \$5,424,659, respectively.

As of June 30, 2024, the weighted average remaining lease term and discount rate for the operating leases was 6 years and 2.90%, respectively. The lease asset and liability were calculated utilizing the risk-free discount rate according to the Center's elected policy. The options to renew the operating leases were considered when assessing the value of the right-of-use (ROU) assets when the Center is reasonably certain that it will exercise its option to renew a lease.

As of June 30, 2024, the ROU assets had a balance of \$31,391,133, as shown in noncurrent assets on the statement of financial position; the lease liabilities are included in other current liabilities (\$5,684,530) and other long-term liabilities (\$25,706,603).

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The maturities of lease liabilities are estimated as follows:

Year ended June 30,	
2025	\$ 5,684,530
2026	5,855,066
2027	4,764,994
2028	2,329,045
2029	2,398,915
Thereafter	<u>13,903,436</u>
Total lease payments	<u>34,935,986</u>
Less amount representing interest	<u>(3,544,853)</u>
Present value of lease liabilities	<u>\$ 31,391,133</u>

NOTE 6 – CASH – CLIENT TRUST FUNDS AND UNEXPENDED CLIENT SUPPORT

The Center functions as custodian for the receipt of certain governmental payments and resulting disbursements made on behalf of regional center consumers. These cash balances are segregated from the operating cash accounts of the Center and are restricted for consumer support. Since the Center is acting as an agent in processing these transactions, no revenue or expense is reflected on the accompanying statements of activities. The following is a summary of operating activity not reported in the statements of activities for the years ended June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Support:		
Social Security and other client support	<u>\$ 8,212,193</u>	<u>\$ 10,254,067</u>
Disbursements:		
Living out of home	\$ 4,013,193	\$ 5,395,351
Other disbursements	<u>4,199,000</u>	<u>4,858,716</u>
	<u>\$ 8,212,193</u>	<u>\$ 10,254,067</u>

NOTE 7 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restriction limiting their use, within one year of the statement of financial position at June 30, 2024 and 2023, comprise the following:

	<u>2024</u>	<u>2023</u>
Financial assets at end of year available within one year:		
Cash	\$ 26,117,156	\$ 55,089,362
Contract reimbursement receivable, net of contract advance	82,066,383	30,129,661
Accounts receivable from Intermediate Care Facilities	<u>5,480,515</u>	<u>4,818,455</u>
Financial assets available for general expenditures within one year	<u>\$ 113,664,054</u>	<u>\$ 90,037,478</u>

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Each regional center submits a monthly purchase of service expenditure projection to DDS, beginning in December of each fiscal year. By February 1st of each year, DDS shall allocate to all regional centers no less than one hundred percent (100%) of the enacted budget for Operations and ninety-nine percent (99%) of the enacted budget for Purchase of Service. To do this, it may be necessary to amend the Center's contract in order to allocate funds made available from budget augmentations and to move funds among regional centers. In the event that DDS determines that a regional center has insufficient funds to meet its contractual obligations, DDS shall make best efforts to secure additional funds and/or provide the regional center with regulatory and statutory relief. The contract with DDS allows for adjustments to the Center's allocations and for the payment of claims up to two years after the close of each fiscal year.

In addition, the Center maintains a line of credit (see Note 4) to manage cash flow requirements as needed should there be delays in reimbursement for expenditures from DDS.

NOTE 8 – POST-RETIREMENT HEALTH CARE PLAN

The Center sponsors a post-retirement health care plan through the California Public Employees' Retirement System (PERS) for its employees. The actuarial cost method used for determining the benefit obligations is the Projected Unit Benefit Cost Method. Under this method, the actuarial present value of projected benefits is the value of benefits expected to be paid for current active employees and retirees. The Accumulated Post-Retirement Benefit Obligation (APBO) is the actuarial present value of benefits attributed to employee service rendered prior to the valuation date. The APBO equals the present value of projected benefits multiplied by a fraction equal to service to date over service at full eligibility age. The Periodic Benefit Cost is the actuarial present value of benefits attributed to one year of service. This equals the present value of benefits divided by service at expected retirement. The actuarial assumptions are summarized below:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Discount Rate		
Used to determine Net Periodic Benefit Cost	4.65%	4.65%
Used to determine Benefit Obligations	5.20%	5.20%
Long-term Rate of Return on Plan Assets		
Used to determine Net Periodic Benefit Cost	6.00%	6.00%
Used to determine Benefit Obligations	6.00%	6.00%
General inflation	2.30%	2.30%
Health Cost Trend		
Health care cost trend rate assumed for next year	10.29%	10.29%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	4.25%	4.25%
Year that the rate reaches the ultimate trend rate	2070	2070
Number of Participants		
Active employees	610	610
Retired employees	183	183

The Center is required to recognize an expense each year equal to the Net Periodic Post Retirement Benefit Cost.

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The Center recognizes the post-retirement health care plan liability as the unfunded APBO in its financial statements. All previously unrecognized actuarial gains or losses are reflected in the statement of financial position. The plan items not yet recognized as a component of periodic plan expenses, but included as a separate charge to net assets, are unamortized actuarial net gain of \$19,397,998 and \$19,397,998 for the years ended June 30, 2024 and 2023, respectively.

The pension-related changes other than net periodic pension cost increased net assets by \$1,538,413 and \$1,538,413 for the years ended June 30, 2024 and 2023, respectively.

The following table provides a reconciliation of the changes in the plan's benefit obligations:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Obligations at beginning of year	\$ 50,281,141	\$ 48,354,029
Service cost	2,895,645	2,895,645
Interest cost	2,202,866	2,202,866
Actuarial (gain) loss	(1,490,806)	(1,490,806)
Benefits paid	(1,680,593)	(1,680,593)
Obligations at end of year	<u>\$ 52,208,253</u>	<u>\$ 50,281,141</u>

The following table provides a reconciliation of the changes in the plan's assets:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Fair value of plan assets at beginning of year	\$ 31,366,542	\$ 28,418,066
Actual return on plan assets	2,819,210	2,819,210
Employer contributions	1,809,859	1,809,859
Benefits paid	(1,680,593)	(1,680,593)
Fair value of plan assets at end of year	<u>34,315,018</u>	<u>31,366,542</u>
Net amount recognized in the statements of financial position	<u>\$ (18,914,599)</u>	<u>\$ (19,935,963)</u>

Net periodic post-retirement benefit cost consists of the following components:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Service cost	\$ 2,895,645	\$ 2,895,645
Interest cost	2,202,866	2,202,866
Return on assets	(1,708,962)	(1,708,962)
Amortization of (gains) or losses	(1,062,641)	(1,062,641)
Net periodic post-retirement benefits costs	<u>\$ 2,326,908</u>	<u>\$ 2,326,908</u>

The net accumulated amount recognized as a separate increase in net assets of \$19,397,998 and \$19,397,998 as of June 30, 2024 and 2023, respectively, for prior service cost and unamortized net actuarial gain (loss) does not have an offsetting accrual from the DDS to reflect the future reimbursement of such benefits. The accumulated gain is recognized in prepaid expense and other assets on the statements of financial position.

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Plan Assets

The plan's assets are reported at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A recent accounting standard has established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Center has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted market prices included in level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following tables set forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30:

<i>June 30, 2024</i>	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Cash and cash equivalents	\$ 1,326,553	\$ -	\$ -	\$ 1,326,553
Mutual funds:				
Equity	19,206,937	351,803	-	19,558,740
Fixed income	7,982,007	2,035,631	-	10,017,638
Balanced	-	463,611	-	463,611
Total	\$ 28,515,497	\$ 2,851,045	\$ -	\$ 31,366,542

<i>June 30, 2023</i>	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Cash and cash equivalents	\$ 1,326,553	\$ -	\$ -	\$ 1,326,553
Mutual funds:				
Equity	19,206,937	351,803	-	19,558,740
Fixed income	7,982,007	2,035,631	-	10,017,638
Balanced	-	463,611	-	463,611
Total	\$ 28,515,497	\$ 2,851,045	\$ -	\$ 31,366,542

The investment objective of the plan is to provide a rate of return commensurate with a moderate degree of risk of loss of principal and return volatility. A trustee administers the plan assets and investment responsibility for the assets is assigned to outside investment managers. The assets of the plan are periodically rebalanced to remain within the desired target allocations.

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Variability of Estimated APBO

Actual future costs may vary significantly from the estimates used in calculating the APBO for a variety of reasons. Future costs may vary from estimates due to a variety of factors including, but not limited to, changes in medical costs, applicable laws, mortality rates, retirement rates, termination rates, rate of return, or other changes in economic or demographic assumptions.

Cash Flow Estimates for Future Benefit Payments

The following estimated benefit payments for the next ten years are expected to be paid on a fiscal year basis as follows:

	<u>Years Ending June 30,</u>
2024	\$ 1,783,261
2025	1,912,609
2026	2,073,602
2027	2,263,123
2028	2,482,616
2029 – 2033	<u>15,410,900</u>
Total	<u>\$ 25,926,111</u>

NOTE 9 – PENSION PLAN

The Center contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within California. Substantially all of the Center's employees participate in PERS.

PERS uses the Entry Age Normal Cost Method to fund benefits. Under this method, projected benefits are determined for all members and the associated liabilities are spread in a manner that produces level annual cost as a percent of pay in each year from the age of hire to the assumed retirement age. The cost allocated to the current fiscal year is called the normal cost.

Employee contributions are approximately 7% of salary and wages. The Center is required to contribute the remaining amount necessary to fund benefits for its employees, using the actuarial basis adopted by the PERS Board of Administration. Total retirement expense for the years ended June 30, 2024 and 2023 was \$2,661,706 and \$2,661,706, respectively.

The actuarial calculations and contribution rates generated by CalPERS are based on various assumptions about long-term demographic and economic trends and behavior. The CalPERS actuarial assumptions and calculations are in accordance with Governmental Accounting Standards Board (GASB) guidance. However, GASB guidance is not applicable to the Center, as the Center is a nonprofit organization where the appropriate generally accepted accounting principles for reporting should be in accordance with Financial Accounting Standards Board (FASB) guidance. In order for the Center to obtain a valuation report in accordance with FASB, the Center has obtained the census data from PERS along with plan asset balances for the fiscal year ended June 30, 2024 and 2023 and had an actuarial valuation performed in accordance with FASB to record the unfunded pension obligation and related pension expense in the statements of financial position and statements of activities, respectively, as of and for the years ended June 30, 2024 and 2023. The actuarial assumptions are summarized below:

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
<i>Economic Assumptions</i>		
Discount Rate	4.70%	4.70%
Long-term Rate of Return on Plan Assets	6.80%	6.80%
Salary Increases (annually)	4.00%	4.00%

Number of Participants

Active members	610	610
Transferred members	92	92
Terminated members	431	431
Retired members or beneficiaries	289	289

The Center is required to recognize an expense each year equal to the Net Periodic Post-Retirement Benefit Cost.

The Center recognizes the pension plan liability as the unfunded ABO in its financial statements. All previously unrecognized actuarial gains or losses are reflected in the statements of financial position. The plan items not yet recognized as a component of periodic plan expenses, but included as a separate charge to net assets, are:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Unamortized experience loss	\$ 10,145,991	\$ 10,145,991
Unamortized loss from asset return	3,767,772	3,767,772
Unamortized gain from assumption changes	(59,398,895)	(59,398,895)
Amortization amount	1,093,555	1,093,555
End of year gain	<u>\$ (44,391,577)</u>	<u>\$ (44,391,577)</u>

The pension-related changes other than net periodic pension cost increased net assets by \$12,385,371 and \$12,385,371 for the years ended June 30, 2024 and 2023, respectively.

The following table provides a reconciliation of the changes in the plan's benefit obligations:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Obligations at beginning of year	\$ 196,591,469	\$ 196,591,469
Service cost	9,375,077	9,375,077
Interest cost	9,175,918	9,175,918
Actuarial gain	(16,444,918)	(16,444,918)
Plan amendment	549,045	549,045
Experience loss	1,543,386	1,543,386
Benefits and expenses paid	(7,022,520)	(7,022,520)
Obligations at end of year	<u>\$ 193,767,457</u>	<u>\$ 200,789,977</u>

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

The following table provides a reconciliation of the changes in the plan's assets:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Fair value of plan assets at beginning of year	\$ 146,413,396	\$ 146,413,396
Actual return on plan assets	9,003,533	9,003,533
Employer and employee contributions	6,327,453	6,327,453
Benefits and expenses paid	<u>(7,022,520)</u>	<u>(7,022,520)</u>
Fair value of plan assets at end of year	<u>154,721,862</u>	<u>154,721,862</u>
Net amount recognized in the statements of financial position	<u>\$ (39,045,595)</u>	<u>\$ (39,045,595)</u>

Net periodic postretirement benefit cost consists of the following components:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Service cost	\$ 9,375,077	\$ 9,375,077
Interest cost	9,175,918	9,175,918
Expected return on plan assets	<u>(9,936,514)</u>	<u>(9,936,514)</u>
Amortization of prior service cost	59,420	59,420
Recognized net actuarial gains	<u>(1,093,555)</u>	<u>(1,093,555)</u>
Net periodic post-retirement benefit costs	<u>\$ 7,580,346</u>	<u>\$ 7,580,346</u>

The accumulated net amount recognized as a separate increase to net assets of \$44,391,577 and \$44,391,577 as of June 30, 2024 and 2023, respectively, for unamortized net actuarial gain (loss) does not have an offsetting accrual from the DDS to reflect the future reimbursement of such benefits. Gains are recognized in prepaid expense and other assets and losses are offset with receivables from the State for pension plan on the statements of financial position as of June 30, 2024 and 2023, respectively.

The following estimated benefit payments for the next ten years are expected to be paid on a fiscal year basis as follows:

	<u>Years Ending June 30,</u>
2025	\$ 7,023,194
2026	7,535,451
2027	7,930,458
2028	8,332,382
2029	
2030 - 2033	<u>50,993,690</u>
Total	<u>\$ 81,815,175</u>

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

(A California Nonprofit Public Benefit Corporation)

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

NOTE 10 – COMMITMENTS AND CONTINGENCIES

In accordance with the terms of the DDS contract, an audit may be performed by an authorized state representative. Should such audit disclose any unallowable costs, the Center may be liable to the State for reimbursement of such costs. In the opinion of the Center's management, the effect of any disallowed costs would be immaterial to the financial statements as of June 30, 2024 and 2023.

The Center's contract with DDS provides funding for services under the Lanterman Act. In the event that the operations of the Center result in a deficit position at the end of the contract year, DDS may reallocate surplus funds within the State of California system to supplement the Center's funding. Should a system-wide deficit occur, DDS is required to report to the Governor of California and the appropriate fiscal committee of the State Legislature and recommend actions to secure additional funds or reduce expenditures. DDS recommendations are subsequently reviewed by the Governor and the Legislature and a decision is made with regard to specific actions, including the possible suspension of the entitlement.

Collective Bargaining Agreements

The Center retains a substantial portion of its labor force through Social Services Union, Local 721, Services Employees International Union. This labor force is subject to collective bargaining agreements and, as such, renegotiation of such agreements could expose the Center to an increase in hourly costs and work stoppages.

In February 2023, the Center ratified a new collect bargaining agreement effective February 17, 2023, through February 16, 2028.

Unemployment Insurance

The Center has elected to self-insure its unemployment insurance. The Center is required to reimburse the state of California for benefits paid to its former employees.

Legal Matters

The Center is involved in various claims and legal actions in the normal course of business. Based upon counsel and management's opinion, the resolution of such matters is either covered by insurance or will not have a material adverse effect on the financial position, result of operation or cash flows.

Board of Directors
North Los Angeles County Regional Center, Inc.
Chatsworth, California

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Los Angeles County Regional Center, Inc., which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated _____, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Los Angeles County Regional Center, Inc.’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Los Angeles County Regional Center, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of North Los Angeles County Regional Center, Inc.’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item Finding No. 2024-001 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Los Angeles County Regional Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

North Los Angeles County Regional Center, Inc.'s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on North Los Angeles County Regional Center, Inc.'s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. North Los Angeles County Regional Center, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**TENTATIVE & PRELIMINARY
For Discussion Purposes Only**

_____, 2024

SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND
RECOMMENDATIONS
YEAR ENDED JUNE 30, 2024

Finding No. 2024-001 – A Significant Amount of Undeposited Checks and Material Reconciling Items between North Los Angeles County Regional Center’s Receivable Balances and Confirmation Reply from DDS

Condition:

The receivable balances of North Los Angeles County Regional Center appeared to be materially different from the confirmation reply from DDS due to several unrecorded claims offsets and undeposited checks. North Los Angeles County Regional Center received DDS claim offset letters in October 2023 and May 2024 amounting to \$217 million which were not recorded until January 2025.

North Los Angeles County Regional Center also received 42 checks from DDS during the fiscal year ended June 30, 2024 which were not deposited until December 2024. These checks total approximately \$9.6 million of undeposited funds as of June 30, 2024.

Criteria:

North Los Angeles County Regional Center is responsible for the preparation and fair representation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Good internal controls over cash include the timely deposit of checks received.

Effect:

The receivable balances from the confirmation reply received from DDS did not match the receivable balances of North Los Angeles County Regional Center for contract years 2023-2024, 2022-2023 and 2021-2022. There is also a risk that checks held but not deposited for more than six months may become stale and must be reissued by DDS.

Cause:

Due to heavy workload demands and challenges, the accounting staff responsible for coding the DDS claim offset letters gave priority to other tasks, and as a result, did not prioritize the task of coding and forwarding the claim offset letters on a timely basis to appropriate staff for recording to the general ledger. The same accounting staff is responsible for coding DDS checks for deposit. Similarly, due to heavy workload demands and challenges, the staff prioritized other tasks and did not code and forward the checks on a timely basis to appropriate staff for deposit and posting to the general ledger.

Recommendation:

Management should strengthen its existing internal controls over cash and claim offset letters by implementing a monthly reconciliation between the records of North Los Angeles County Regional Center and DDS to detect discrepancies earlier.

Views of Responsible Officials and Planned Corrective Actions:

North Los Angeles County Regional Center understands the importance of timely deposits and timely recording of transactions. The unrecorded DDS claim offset letters and undeposited checks were related to a staff performance issue, which has been addressed and resolved. Additionally, North Los Angeles County Regional Center will strengthen our existing internal controls, including implementing procedures to identify when checks have not been forwarded for deposit and procedures for periodic reconciliations with DDS records by a staff member different than the one responsible for coding DDS checks and claim offset letters in order to detect discrepancies earlier.

California Regional Centers Joint Powers Authority/Pooling 101

Arthur J. Gallagher & Co.

Simone Khanna | Producer

Simone_Khanna@AJG.com | 818-539-8683



Gallagher

Insurance | Risk Management | Consulting

2024 Policy Renewal Recap and 2025 Rate Trends

Below is an outline of your current Year over Year Premiums along with industry projected rate trends. Note Rate Trends do not take into account your exposure changes or loss history.

Policy	Current Insurance Company	2023-2024	2024-2025	2025 Rate Trends
Commercial Property	Philadelphia	\$66,907	\$83,693	15%-20%
Earthquake/Flood	Evanston	\$65,519	\$73,671	10%-15%
Excess Crime	Great American	\$15,776	\$15,919	0%-10%
Liability/Hired & Non-Owned Auto	NIAC	\$149,711	\$199,705	10%-20%
Umbrella	NIAC	\$77,273	\$100,745	10%-20%
Executive Package	NIAC	\$117,275	\$139,700	15%-20%
Fiduciary Liability	Hudson	\$5,369	\$5,369	0%-5%
Cyber Liability	Beazley/Lloyds	\$36,113	\$36,113	0%-5%
Employer Lawyers Professional	Philadelphia	\$8,703	\$10,681	0%-5%

2025 Possible NIAC Renewal Changes

- NIAC has advised they are moving to a new computer system causing delays in quote processing
- D&O Rate increase 25% per employee
- D&O deductible to increase (current limit is \$50K)
- Umbrella limit reducing from \$4M to \$2M, no non-owned auto
- NIAC no longer automatically including Wage and Hour, application required

Insurance Market Report - *Nonprofits*

Increased Premiums: Nonprofits in California are facing significant premium increases, ranging from 10-25% or more. This is driven by the increased frequency and severity of natural disasters such as wildfires, economic inflation, and evolving legislative and regulatory changes

Natural Disaster Impact: The rise in natural disasters, particularly wildfires, has led to higher insurance claims, which in turn drive up insurance costs. Insurers are adjusting their rates to account for the increased risk associated with these events

Regulatory and Legislative Changes: Changes in California's regulatory and legislative landscape are affecting insurance rates. Insurers are recalculating risks and adjusting premiums accordingly to align with new regulations and increased liability exposures

Market Dynamics: The property market is experiencing a shift with increased capacity leading to some softening of rates. However, this is counterbalanced by concerns over severe weather events and other catastrophic risks

Risk Reassessment: Advances in technology and data analytics have led insurers to reassess their risk models. This reassessment often results in higher premiums as insurers correct previously underpriced risks

Insurance Availability: Obtaining property insurance has become more challenging, with insurers sometimes refusing to write new policies, not renewing existing ones, or withdrawing from certain high-risk areas altogether. This has led to increased reliance on the California FAIR Plan, which is designed as a last-resort market but often leaves nonprofits underinsured

Increased Deductibles and Coverage Adjustments: Nonprofits may need to consider higher deductibles and reassess their coverage options to manage costs. Exploring alternative insurance options and enhancing risk management practices can help mitigate some of the premium increases

Note this does not take into account the loss from recent Fires.

Line of Coverage	Current Market (Rate Increases)
General Liability	10 to 15%
Professional Liability	0 to 10%
Sexual Abuse (3 rd Party)	5 to 15%
Auto Liability	10 to 20%
Excess Liability/Umbrella	10 to 25%
Property (No Brush Exposure)	10 to 30%
D&O/Employment Practices	15 to 25%
Crime	0 to 10%
Fiduciary Liability	0 to 10%
Cyber Liability	5 to 15%
Accident	0 to 5%
Security Risk Management	5 to 15%
Earthquake	15 to 40%
Flood	0 to 10%
Workers' Compensation	0 to 10%

What is a JPA or Pool?

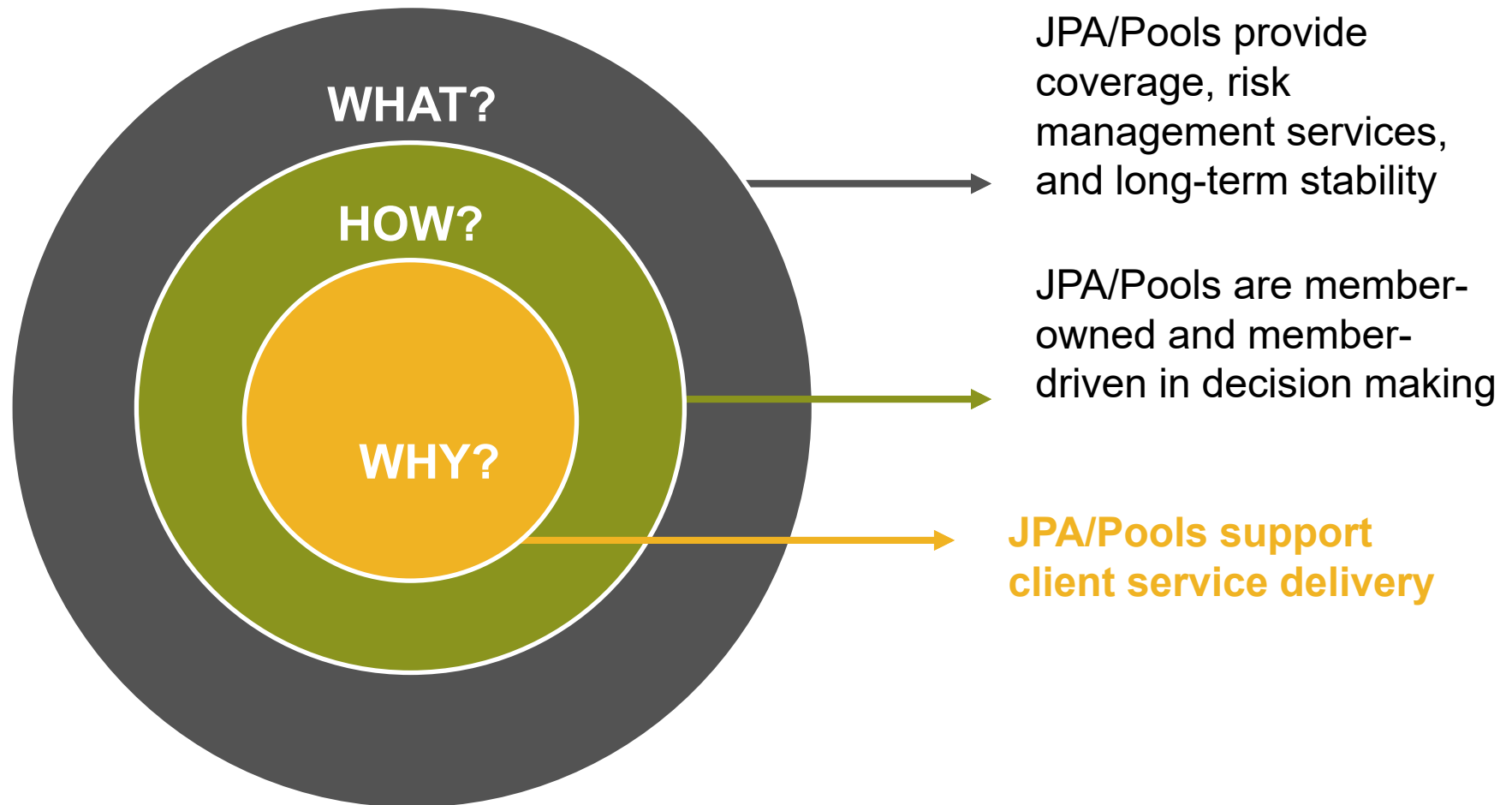
When the marketplace does not have insurance options to meet a group's specific needs (no willing insurer, sky-high premiums, meager coverage, terrible service, etc.), the group can come together to form a risk-sharing arrangement to finance and pay claims in a JPA or shared risk pool.

The JPA or pool contains and stabilizes long-term costs, reduces risks, and increases member safety. In short, the pool provides holistic risk management, not just insurance as a commodity.

What the benefits of JPA or Pool?

- Owned and governed by the members
- Financial stability
- Joint purchasing
- Tailored, broad coverage
- Risk management collaboration

The How, What, & Why



Concept: Simon Sinek

North LA County Regional Center, Inc.

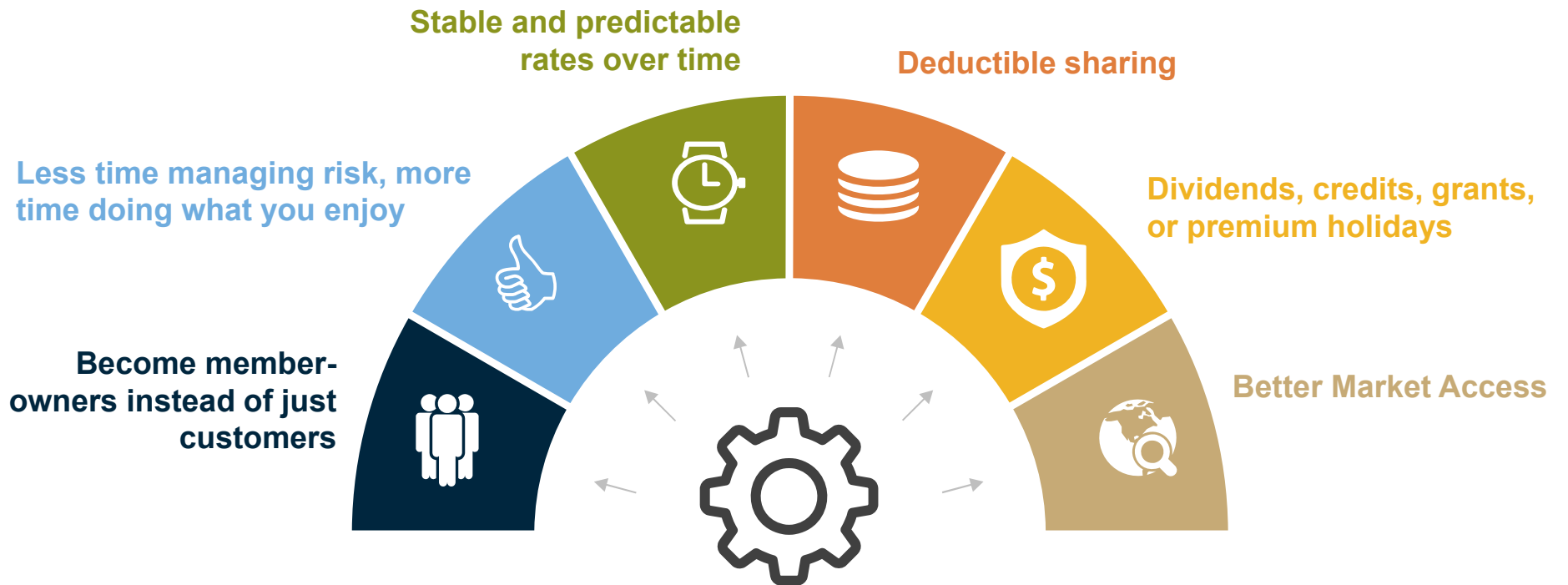
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Sample JPA/Pool Structure

<p>Excess layer 2. Claims within this amount are paid by an excess carrier. A pool may have several excess layers. This sample only has two.</p>	<p>\$10,000,000 excess of \$2,500,001</p>
<p>Excess layer 1. Claims at this level are also paid by a reinsurer.</p>	<p>\$2,500,000 excess of \$250,001</p>
<p>Pooled layer, or Self-Insured Retention (SIR).</p> <p>The pool pays and administers claims within this amount. Pool members govern the policies that guide day-to-day pool operations to manage risks within this amount.</p>	<p>Up to \$250,000</p>



Reasons to Pool



Pool Administration

- Governance
- Day-to-day operations
- General risk management resources
- Underwriting and member renewals
- Vendor oversight
- Accounting services
- Claims TPA oversight

Exploration (Sample Timeline)

Legal analysis (June-July)

Presentation to potential champions to get buy-in (June-July)

- Pooling 101 and vision

- Actuarial study

- Timeline

- Consider member presentation

Actuarial feasibility analysis (July-September)

- Values/exposure collection

- Loss history

- Fee for participating members

Exploration Continued...

Presentation to “champion group” (September-October)

- Review actuarial feasibility analysis

- Outline roadblocks and next steps

- Discuss member presentation

Member presentation and buy-in (October-November)



HELPING YOU MANAGE RISK, YOUR WAY

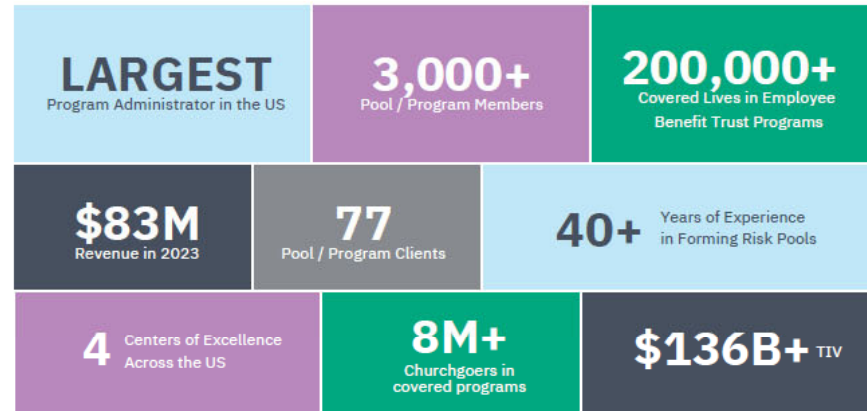
Risk Program Administrators' (RPA's) extensive network pairs over four decades of experience, cutting-edge knowledge of emerging risks and industry-leading data to bring you customized, innovative solutions, all backed by a Fortune 500 company.

How RPA Helps:

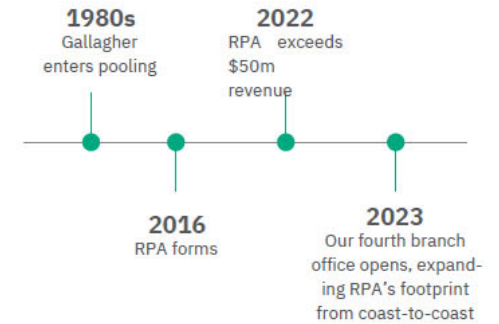
RPA's structure means we can tailor ourselves to be of the highest and best service to you, our client. We provide an unparalleled blend of risk program administration and related services. Some specific ways we've helped pools and programs include:

- Program administration
- ERM and strategic planning
- Risk management
- Coverage placement and design
- Member services
- Accounting services
- Vendor management
- Staff augmentation

RPA Represents:



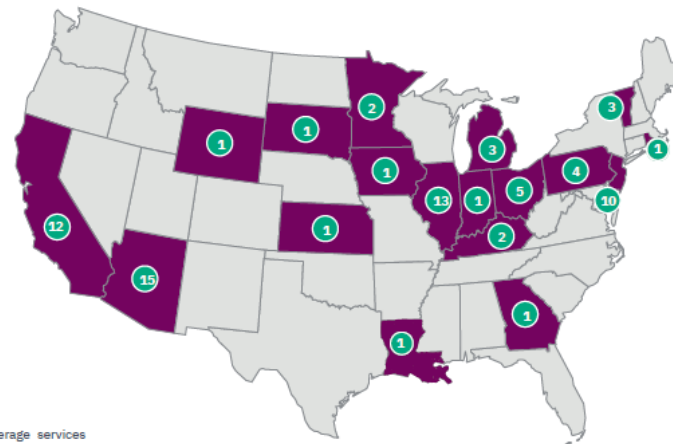
Continued Growth:



Areas of Expertise:



Local Presence, Global Reach:



RPA National Leadership Team:

- | | |
|---|---|
| Cindy LaMantia
President | J. T. Babish
National Program Development Leader |
| John Ashton
Managing Director | Michelle Carter
National Communication and Initiatives Leader |
| Mike Tiffany
Managing Director | Jennifer Darnall
Branch President, RPA West |
| Tyler LaMantia
Director of Mergers & Acquisitions | Byron Given
Branch President, RPA Central |
| Marcus Henthorn
National Sales Director | Brad Hoffman
Branch President, RPA East |

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QUESTIONS?



North Los Angeles County Regional Center

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Contract Summary and Board Resolution

No.	Description	Contract Summary
1.	Contract Overview: (New or Amendment) (POS or OPS)	Second Amendment to CPP/CRDP Housing Agreement, Purchase of Services (POS)
2.	The Name of Vendor or Service Provider	Brilliant Corners Vendor Number: PL2188 (EBSH Ave D10) Service code: 999 Project # NLACRC-2223-4
3.	The Purpose of the Contracts	Each Community Placement Plan (“CPP”)/ Community Resource Development Plan (“CRDP”) Housing Agreement for Housing Development Organization (“HDO”) to acquire and renovate a property to suit the needs of four (4) individuals with developmental disabilities who require the services of an Enhanced Behavioral Supports Home (“EBSH”): 1. PL2188 will be developed as an EBSH with Delayed Egress for adult males: 2 ambulatory, 2 non-ambulatory. The purpose of the First Amendment was to establish milestones for renovation funding. The purpose of the Second Amendment is, per DDS approval, to increase the Maximum Funding Amount by \$30,000.
4.	The Contract Term	Thirty (30) year contract effective June 1, 2023 through the earlier of (1) the date HDO is no longer owner of the Property or (2) May 31, 2053. The termination or expiration of the Agreement shall not affect the continued enforceability of the documents intended to survive its termination.
5.	The Total Amount of the Contract	PL2188: CPP Funds Original Maximum Funding Amount: \$750,000.00 Acquisition: \$350,000.00 Renovation: \$400,000.00 Revised Maximum Funding Amount: \$984,571 Acquisition: \$379,597 Renovation: \$604,974



North Los Angeles County Regional Center

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		<p>Revised Maximum Funding Amount: \$1,014,571 Acquisition: \$379,597 Renovation: \$634,974</p>
6.	The Total Proposed Number of Consumers Served	EBSH will have a capacity of 4 consumers.
7.	The Rate of Payment or Payment Amount	Payment will be reimbursed to HDO based on performance milestones or on other such terms as required under DDS’s written guidelines.
8.	Method or Process Utilized to Award the Contract.	<p>Brilliant Corners was awarded funding through a Request for Proposal (“RFP”) process.</p> <p>Adult EBSH RFP published by NLACRC on March 30, 2023 and closed on May 3, 2023. Applicant was selected on May 26, 2023.</p>
9.	Method or Process Utilized to Establish the Rate or the Payment Amount	<p>Funding was established in NLACRC’s FY2022-2023 CPP/CRDP approved by DDS on February 1, 2023 and March 9, 2023 and amended on April 19, 2023. The acquisition of the property will be pursuant to DDS CPP/CRDP Housing Guidelines for Fiscal Year 2017-2018, dated July 1, 2017 and DDS CPP/CRDP Guidelines for Fiscal Year 2022-2023, dated September 29, 2022.</p> <p>PL2188: During property acquisition, which has since completed escrow, on June 10, 2024, DDS approved increase to funding of additional \$30,000 FY2024-2025 funds on January 22 and January 29, 2024.</p> <p>The funds will be included in the next allocation.</p>
10.	Exceptional Conditions or Terms: Yes/No If Yes, provide explanation	<p>The restrictive covenant on the property acquired by Brilliant Corners for these projects effective September 13, 2024 (PL2186) and (PL2187) do not have a term limit on it.</p> <p>Brilliant Corners is the current owner of the following additional seven (7) permanent housing projects to serve a maximum of thirty (30) consumers:</p> <ol style="list-style-type: none"> 1. ARFPSHN: Babcock Avenue, Valley Village (Commencement date January 1, 2013) 2. SRF: Kelvin Avenue, Woodland Hills (Commencement date June 1, 2014) 3. SRF: Kelvin Avenue, Winnetka (Commencement date April 4, 2013)



North Los Angeles County Regional Center

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		<ol style="list-style-type: none"> 4. SRF: Mayall Street, Northridge (Commencement date January 1, 2013) 5. EBSH: Wyse Road, Santa Clarita (Commencement date June 1, 2020) 6. EBSH: W Avenue D10, Lancaster (Commencement date Dec. 21, 2023) 7. ARFPSHN: San Jose Street, (Commencement date September 13, 2024) <p>There is a restrictive covenant on each of the above properties that established that the above properties shall be maintained and be utilized solely for the benefit of the individuals with developmental disabilities for a term of 55 years (properties 1 - 4 above) and without term limit (properties 5 - 7).</p> <p>The Funding Agreement (for above properties 1 - 4) and the CPP/CRDP Housing Agreements (for above properties 5 - 7) provide provisions, not included in the Restrictive Covenants, that Brilliant Corners must demonstrate, such as insurance requirements, maintaining records, reporting requirements, improvement requirements, management, repair, and maintenance requirements, and legal remedies if</p>
10.	<p>Exceptional Conditions or Terms: Yes/No If Yes, provide explanation (cont'd)</p>	<p>Brilliant Corners fails to comply with the Funding Agreement/CPP/CRDP Housing Agreements or Restrictive Covenants.</p>
11.	<p>Additional reference:</p>	<p>ARFPSHN: Adult Residential Facilities for Persons with Special Health Care Needs (5-bed facility), as per WIC, Section 4684.50-4684.75. Statute requires that ARFPSHN's have operable automatic fire sprinkler system that is approved by the State Fire Marshal and that meets the national Fire Protection Association (NFPA) and an alternative power source to operate all functions of the facility for a minimum of six (6) hours in the event the primary power source is interrupted. Provide services to individuals with developmental disabilities who require 24-hour care and supervision and who have complex medical and health care service needs. Requires that the provider have licensed professional personnel on staff, such as a RN and LVN that can provide a variety of nursing interventions, including but not limited to tracheostomy care and suctioning, special medication regimes including injection and intravenous medications, management of insulin-dependent diabetes, treatment for wounds or pressure ulcers, pain management and palliative care, etc.</p> <p>EBSH: Enhanced Behavioral Supports Homes (EBSH) (4 bed</p>



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		<p>facility), as per WIC Section 4684.80-4684.87. Provide services to individuals with developmental disabilities who require 24-hour nonmedical care and who required enhanced behavioral supports, staffing and supervision in a homelike setting to support and address a consumer’s challenging behaviors, which are beyond what is typically available in other community facilities licensed as an adult residential facility or a group home. Requires a minimum of 16 hours of emergency intervention training for the service provider’s staff and additional training for direct care staff to address the specialized needs of the consumers.</p> <p>SRF: Specialized Residential Facility-Habilitation (4-bed facility). Provide services to individuals with developmental disabilities who require 24-hour care and supervision and whose needs cannot be appropriately met within the array of other community living options available. Primary services include personal care and supervision services, homemaker, chore, attendant care, companion services, medication oversight to the extent permitted under State law. Incidental services may include therapeutic social and recreational programming provided in a home-like environment, home health care, physical therapy, occupational therapy, speech therapy, medication administration, intermittent skilled nursing services, and/or transportation as specified in the IPP. Provides 24-hour on-site response.</p>
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The North Los Angeles County Regional Center’s (“NLACRC”) Administrative Affairs Committee reviewed and discussed the above Amendments to the CPP/CRDP Housing Agreement (“**Amendments**”) and is recommending an action of the Executive Committee on behalf of the Board of Trustees to **Approve** the Contract.

 Anna Hurst, Board Treasurer

February 20, 2025

 Date



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Contract Summary and Board Resolution

The North Los Angeles County Regional Center’s (“NLACRC”) Executive Committee on behalf of the Board of Trustees reviewed and discussed the Second Amendment to the CPP/CRDP Housing Agreement (“**Amendment**”, “**Agreement**”, or “**Contract**”) for Brilliant Corners and passed the following resolution:

RESOLVED THAT in compliance with NLACRC’s Board of Trustees Contract Policy, the Amendments between NLACRC and **Brilliant Corners** was reviewed and approved by NLACRC’s Executive Committee on behalf of the Board of Trustees on **March 12, 2025**.

NLACRC’s Executive Committee on behalf of the Board of Trustees hereby authorized and designates any officer of NLACRC to finalize, execute and deliver the Amendments on behalf of NLACRC, in such form as NLACRC’s legal counsel may advise, and on such further terms and conditions as such Officer may approve. The final terms of the Amendments shall be conclusively evidenced by the execution of the Amendments by such Officer. For purposes of this authorization, an “Officer” means NLACRC’s Executive Director, Deputy Director, Chief Financial Officer, and Human Resources Director, and no one else.

Certification by Secretary: I certify that: (1) I am the Secretary of the NLACRC; (2) the foregoing Resolution is a complete and accurate copy of the Resolution duly adopted by NLACRC’s Executive Committee on behalf of the Board of Trustees; (3) the Resolution is in full force and has not been revoked or changed in any way.

Sharmila Brunjes, Board Secretary

March 12, 2025
Date



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Contract Summary and Board Resolution

No.	Description	Contract Summary
1.	Contract Overview: (New or Amendment) (POS or OPS)	New Start-up Funding Development Agreements (CPP/CRDP) and CPP Housing Agreements, Purchase of Services (POS)
2.	The Name of Vendor or Service Provider	<p>Department of Developmental Services (“DDS”) approval of Community Placement Plan (“CPP”) / Community Development Resource Plan (“CRDP”) Start-Up Funds to develop the following FY2024/2025 projects:</p> <p>Service code: 999 (start-up development funds)</p> <ol style="list-style-type: none"> 1. Enhanced Behavioral Supports Home (EBSH) for Children PL2410: NLACRC-2425-1 (CRDP) 2. Enhanced Behavioral Supports Home (EBSH) for Adults - Male PL2411: NLACRC-2425-2 (CPP) 3. Enhanced Behavioral Supports Home (EBSH) for Adults – Male, delayed egress PL2412: NLACRC-2425-3 (CPP) 4. Adult Residential Facility for Persons with Special Health Care Needs (ARFPSHN) PL2413: NLACRC-2425-4 (CRDP) 5. Housing Development Organization (HDO) to Acquire and Renovate Specialized Residential Facility for Substance Abuse Disorder Treatment PL2414: NLACRC-2425-6 (CPP) 6. Specialized Residential Facility (SRF, Level 7) for Adults with Forensic/Criminal Involvement PL2415: NLACRC-2425-7 (CPP) 7. Housing Development Organization (HDO) to Construct an ADU (2-bed) to be licensed as Specialized Residential Facility (SRF, Level 7) PL2416: NLACRC-2425-8 (CPP)



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2.	<p>The Name of Vendor or Service Provider (continued)</p>	<ol style="list-style-type: none"> 8. EBSH & CCH Service Provider Training Program PL2417: NLACRC-2425-9 (CRDP) 9. Behavioral Day Services PL2418: NLACRC-2425-10(CRDP) 10. Substance Use Disorder Treatment Program PL2419: NLACRC-2425-11 (CRDP) 11. Specialized Residential Facility (SRF, Level 7) for Adults with Nursing Needs PL2420: NLACRC-2425-12 (CPP)
3.		<p>Nine Start-Up Funding Development Agreements</p> <ol style="list-style-type: none"> 1. PL2410: EBSH for Children for 4-bed (3 ambulatory, 1 non-ambulatory) Community Care Licensed EBSH with delayed egress for male/female children with intellectual disability and/or severe behavioral needs needing community placement or deflection from restrictive settings. 2. PL2411: EBSH for Male Adults for 4-bed (2 ambulatory, 2 non-ambulatory) Community Care Licensed EBSH for adult male individuals with intellectual disability and/or severe behavioral needs needing community placement or deflection from Porterville Developmental Center, Canyon Springs, IMDs, or other restrictive setting. 3. PL2412: EBSH for Male Adults for 4-bed (2 ambulatory, 2 non-ambulatory) Community Care Licensed EBSH with delayed egress for adult male individuals with intellectual disability and/or severe behavioral needs needing community placement or deflection from Porterville Developmental Center, Canyon Springs, IMDs, or other restrictive setting. 4. PL2413: ARFPSHN for 5-bed (non-ambulatory) Community Care Licensed ARF for medically fragile male/female individuals with developmental disabilities currently residing in a skilled nursing facility (SNF) to provide 24-hour health



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	<p>3. The Purpose of the Contracts</p>	<p>PL2413 (continued): care and intensive support services to five (5) consumers in a home-like setting.</p> <ol style="list-style-type: none">5. PL2415: SRF for 4-bed (2 amb, 2 non-amb) that will specialize in serving adult individuals with developmental disabilities and forensic/criminal involvement who require a structured, licensed setting while working towards transition to a less restrictive residential setting.6. PL2417: Development of a training program on the regulations, training requirements, and service delivery aspects for qualified providers that have demonstrated a commitment to providing quality residential services with behavioral supports (i.e., Level 4, SRF) that are interested in expanding their services to include EBSH & CCH homes.7. PL2418: Community Care Licensed Behavioral Day Program with community integration training component will serve a minimum of 30 individuals with significant behavioral challenges and/or forensic involvement, as well as co-occurring mental health diagnoses.8. PL2419: Outpatient Substance Use Disorder (SUD) Treatment Program licensed by the Department of Health Care Services (DHCS) for individuals with developmental disabilities and will include evidence-based practices that include relapse prevention, treatment, and recovery.9. PL2420: SRF for 4-bed (non-ambulatory) that will specialize in serving adult individuals who have nursing needs but do not require 24-hour care and are currently been placed in large, congregate skilled nursing facilities due to resource limitations.
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3.	<p>The Purpose of the Contracts (continued)</p>	<p>Two CPP Housing Agreements</p> <ol style="list-style-type: none"> 1. PL2414: Housing Development Organization (HDO) to Acquire and Renovate Specialized Residential Facility 4-bed (2 amb, 2 non-amb), with Delayed Egress, to serve individuals with developmental disabilities, substance abuse and mental health service needs who require a structured, licensed setting while working towards transition to a less restrictive residential setting. 2. PL2416: Housing Development Organization (HDO) to Construct an Accessory Dwelling Unit (2-bed) with secured perimeter to be licensed as Specialized Residential Facility on existing property from FY2223 project to serve individuals with developmental disabilities and forensic/criminal involvement who require a structured, licensed setting while working towards transition to a less restrictive residential setting.
4.	<p>The Contract Term</p>	<p>Start-up Funding Development Agreements: TBD and no later than June 1, 2025. The term will end no later than February 28, 2027.</p> <p>CPP Housing Agreements: Thirty (30) year contracts effective no later than June 1, 2025 through the earlier of (1) the date HDO is no longer owner of the Property or (2) May 31, 2055. The termination or expiration of the Agreement shall not affect the continued enforceability of the documents intended to survive its termination.</p>
5.	<p>The Total Amount of the Contract</p>	<p>Total approved funding: \$2,850,000:</p> <ol style="list-style-type: none"> 1. Enhanced Behavioral Supports Home (EBSH) for Children PL2410: NLACRC-2425-1: \$250,000 2. Enhanced Behavioral Supports Home (EBSH) for Adults - Male PL2411: NLACRC-2425-2: \$250,000 3. Enhanced Behavioral Supports Home (EBSH) for Adults – Male, delayed egress) PL2412: NLACRC-2425-3: \$250,000



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<p>5.</p>	<p>The Total Amount of the Contract (continued)</p>	<ol style="list-style-type: none"> 4. Adult Residential Facility for Persons with Special Health Care Needs PL2413: NLACRC-2425-4: \$250,000 Housing Development Organization (HDO) to Acquire and Renovate Specialized Residential Facility for Substance Abuse Disorder Treatment PL2414: NLACRC-2425-6: Acquisition: \$300,000 Renovation: \$350,000 5. Specialized Residential Facility (Level 7) for Adults with Forensic/Criminal Involvement PL2415: NLACRC-2425-7: \$200,000 6. Housing Development Organization (HDO) to ADU (2-bd) to be licensed as Specialized Residential Facility (Level 7) PL2416: NLACRC-2425-8: \$500,000 8. EBSH & CCH Service Provider Training Program PL2417: NLACRC-2425-9: \$50,000 9. Behavioral Day Services PL2418: NLACRC-2425-10: \$200,000 10. Substance Use Disorder Treatment Program PL2419: NLACRC-2425-11: \$50,000 11. Specialized Residential Facility (Level 7) for Adults with Nursing Needs PL2420: NLACRC-2425-12: \$200,000
<p>6.</p>	<p>The Total Proposed Number of Consumers Served</p>	<ol style="list-style-type: none"> 1. EBSH for Children: 4 2. EBSH for Male Adults: 4 3. EBSH for Male Adults: 4 4. ARFPSHN: 5 5. HDO to Acquire and Renovate SRF: 4 6. SRF for Adults: 4 7. HDO for ADU Construction: 2 8. EBSH & CCH Provider Training: n/a 9. Behavioral Day Services: 30 10. Substance Use Disorder Treatment Program: 30 11. DRF for Adults: 4 <p>Total: 91 Consumers</p>



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7.	The Rate of Payment or Payment Amount	Payment will be reimbursed to Service Providers based on performance milestones or on other such terms as required under DDS’s written guidelines.
8.	Method or Process Utilized to Award the Contract.	Request for Proposal (“RFP”) was published by NLACRC on November 18, 2024. The submission deadline closes January 18, 2025 and selected applicants will be determined by March 31, 2025.
9.	Method or Process Utilized to Establish the Rate or the Payment Amount	Funding was established in NLACRC’s FY2024-2025 CPP/CRDP approved by DDS on November 7, 2024. The acquisition of the properties will be pursuant to DDS CPP/CRDP Housing Guidelines for Fiscal Year 2018-2019, dated July 16, 2018 and DDS CPP/CRDP Guidelines for Fiscal Year 2024-2025, dated June 25, 2024. The funds will be included in the next allocation.
10.	Exceptional Conditions or Terms: Yes/No If Yes, provide explanation	Funds must be encumbered by June 30, 2025. Each contract is subject to changes recommended by legal counsel and on such further terms and conditions as any Officer of NLACRC may approve. Any change to award amounts per contract will be approved by DDS.

The North Los Angeles County Regional Center’s (“NLACRC”) Administrative Affairs Committee reviewed and discussed the above Start-up Funding Development Agreements and CPP Housing Agreements (“Contracts”) and is recommending an action of the Board of Trustees to **Approve** the Contract.

Anna Hurst, Board Treasurer	February 20, 2025 Date
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Contract Summary and Board Resolution

The North Los Angeles County Regional Center’s (“NLACRC”) Board of Trustees reviewed and discussed the Contract Summary for the above nine Start-up Funding Development Agreements and two CPP Housing Agreements and passed the following resolution:

RESOLVED THAT in compliance with NLACRC’s Board of Trustees Contract Policy, the NLACRC’s Board of Trustees has reviewed and discussed the Contract Summary and hereby authorizes any Officer of the NLACRC to execute the above nine Start-up Funding Development Agreements and two CPP Housing Agreements (“**Agreements**” or “**Contracts**”) related to the Department of Developmental Services (“**DDS**”) approved FY2025 CPP/CRDP Plan on **March 12, 2025.**

The NLACRC’s Board of Trustees hereby approves all such Contracts that are related to the DDS-approved Start-Up Funding and Housing Agreements. The NLACRC’s Board of Trustees hereby authorized and designates any officer of NLACRC to finalize, execute and deliver the Contract on behalf of NLACRC, in such form as NLACRC’s legal counsel may advise, and on such further terms and conditions as such Officer may approve. The final terms of the Contract shall be conclusively evidenced by the execution of the Contract by such Officer. For purposes of this authorization, an “Officer” means NLACRC’s Executive Director, Deputy Director, Chief Financial Officer, and Human Resources Director, and no one else.

Certification by Secretary: I certify that: (1) I am the Secretary of the NLACRC; (2) the foregoing Resolution is a complete and accurate copy of the Resolution duly adopted by NLACRC’s Board of Trustees; (3) the Resolution is in full force and has not been revoked or changed in any way.

Sharmila Brunjes, Board Secretary

March 12, 2025

Date



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Contract Summary and Board Resolution

No.	Description	Contract Summary
1.	Contract Overview: (New or Amendment) (POS or OPS)	Operations New contract for the purchase of Palo Alto MDR Solution through ePlus Technology
2.	The Name of Vendor or Service Provider	ePlus Technology
3.	The Purpose of the Contract	NLACRC previously purchased Palo Alto XDR software for extended end point protection, which is designed to protect and notify IT of potential cybersecurity threats. To increase our cybersecurity posture, we are looking to add Palo Alto MDR solution, which provides 24/7 monitoring of their XDR solution and acts to mitigate potential threats immediately. The service will allow 24/7 response to any potential threats in addition to NLACRC's IT department.
4.	The Contract Term	February 20, 2025 – February 28, 2028
5.	The Total Amount of the Contract	Maximum contract amount of \$425,590.00
6.	The Rate of Payment or Payment Amount	\$141,863.34/year for 3-year term
7.	Method or Process Utilized to Award the Contract.	NLACRC is currently utilizing Palo Alto firewalls and XDR software to protect our environment. Adding the Palo Alto MDR Solution to provide 24/7 monitoring of the XDR solution would be more effective in comparison to other vendor solutions because it works in conjunction with the Palo Alto firewalls and XDR software to protect and mitigate risks. Other vendor solutions would not have the same level of control on the environment. Our IT Director researched various solutions and determined that Palo Alto MDR service is considered one of the leaders in the market.
8.	Method or Process Utilized to Establish the Rate or the Payment Amount	Usual & Customary Rate
9.	Exceptional Conditions or Terms: Yes/No If Yes, provide explanation	No



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The North Los Angeles County Regional Center's ("NLACRC") Administrative Affairs Committee reviewed and discussed the above ePlus Technology Agreement for the purchase of Palo Alto Networks MDR Solution and is recommending an action of the Board of Trustees to approve the Agreement.

Anna Hurst, Board Treasurer

February 20, 2025

Date



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Contract Summary and Board Resolution

The North Los Angeles County Regional Center (“NLACRC”) Board of Trustees reviewed and discussed the ePlus Technology Agreement for the purchase of Palo Alto Networks MDR Solution.

RESOLVED THAT in compliance with NLACRC’s Board of Trustees Contract Policy, the ePlus Technology Agreement (“**Agreement**”) between NLACRC and ePlus Technology was reviewed and discussed by the NLACRC Board of Trustees on **March 12, 2025**.

The NLACRC Board of Trustees hereby authorizes and designates any Officer of NLACRC to execute and deliver the Agreement on behalf of NLACRC, in such form as NLACRC’s legal counsel may advise, and on such further terms and conditions, as such Officer may approve. The final terms of the Agreement shall be conclusively evidenced by the execution of the Agreement by such Officer. For purposes of this authorization, an “Officer” means NLACRC’s Executive Director, Chief Financial Officer, Deputy Director or Human Resources Director, and no one else.

CERTIFICATION BY SECRETARY: I certify that: (i) I am the Secretary of the NLACRC; (ii) the foregoing Resolution is a complete and accurate copy of the Resolution duly adopted by NLACRC’s Board of Trustees; iii) the Resolution is in full force and has not been revoked or changed in any way.

Sharmila Brunjes, Board Secretary

March 12, 2025
Date

**North Los Angeles County Regional Center
Report on New Vendorizations
FY2024-2025, Q2: 10/01/2024 - 12/31/2024**

Count	Approval Letter Signed	Vendor Name	Vendor #	Service Code	Service Description	Residential Service Level	Area Served			Effective Date
							SFV	SCV	AV	
1	12/4/2024	Center For Autism And Related Disorders	PL2345	24	Insurance Reimbursement	n/a	X			5/1/2024
2	12/4/2024	Center For Autism And Related Disorders	PL2346	48	Insurance Reimbursement	n/a	X			5/1/2024
3	12/10/2024	Sekhon, Sharn, Psy.D.	PL2364	56	Clinical Psychologist	n/a	X	X	X	11/1/2024
4	12/20/2024	Dr. Beliz	PL2291	56	Clinical Psychologist	n/a	X	X	X	11/1/2024
5	1/6/2025	Bella Vida Home Care, Inc	PL2332	62	Personal Assistance	n/a	X			11/1/2024
6	12/10/2024	Road to Independence	PL2333	76	Coordinated Family Support	n/a			X	11/1/2024
7	1/6/2025	Aclan Behavioral Services	PL2358	99	General Self-Directed Support Services	n/a	X	X	X	11/1/2024
8	12/6/2024	G&C Adult Residential Facility, Inc	PL2280	109	Supplemental Residential Program Support	n/a	X			11/1/2024
9	12/10/2024	We R One Family Home, Inc.	PL2374	109	Supplemental Residential Support for Level 4	n/a			X	9/27/2024
10	12/13/2024	G&C Adult Residential Facility, Inc - Swinton	PL2279	113	Specialized Residential Facility	SRF	X			11/1/2024
11	12/4/2024	Achieve Speech Associates, Inc.	PL2360	116	Early Start Specialized Therapeutic Services	n/a	X			11/1/2024
12	12/10/2024	Willow Tree Therapy	PL2340	116	Early Start Specialized Therapeutic Services	n/a	X			11/1/2024
13	12/19/2024	Gerscovich, Sandra	PL2342	116	Early Start Specialized Therapeutic Services	n/a	X			10/1/2024
14	12/19/2024	Illuminate Minds, Inc	PL2348	605	Adaptive Skills Trainer	n/a	X			11/1/2024
15	11/1/2024	Pure Autism Counseling Center, Inc.	PL2350	612	Behavior Analyst	n/a		X		11/1/2024
16	11/1/2024	Pure Autism Counseling Center, Inc.	PL2351	615	Behavior Management Assistant	n/a		X		11/1/2024
17	1/13/2025	Pediatric Therapy Care	PL2331	707	Speech Pathology	n/a	X			10/1/2024
18	12/10/2024	PollySpOT Therapy Center, Inc.	PL2330	773	Occupational Therapy	n/a	X			9/1/2024
19	12/19/2024	Grow Feeding Therapy Inc	PL2356	773	Occupational Therapy	n/a		X		10/1/2024
20	10/8/2024	Achieve Speech Associates	HL0953	805	Infant Development Services (1:1)	n/a	X			11/1/2024
21	10/8/2024	Achieve Speech Associates	HL0963	805	Infant Development Services (1:2)	n/a	X			11/1/2024
22	10/8/2024	Achieve Speech Associates	HL1083	805	Infant Development Services (1:3)	n/a	X			11/1/2024
23	11/25/2024	Light Touch Home Health Care, Inc.	HL1108	854	Home Health Agency	n/a	X	X	X	10/1/2024
24	12/20/2024	Fantasia Home Care	HL1126	854	Home Health Agency	n/a	X			10/1/2024
25	12/19/2024	Gasa Home Health Care Inc	HL1128	854	Home Health Agency	n/a	X			10/1/2024
26	12/19/2024	2Gether Care	HL1127	862	In-Home Respite Services Agency	n/a	X	X	X	11/1/2024
27	12/11/2024	Strategic Concepts ILS Inc.	PL2250	896	Supported Living	n/a	X			11/1/2024
28	11/25/2024	360 CARE, INC.	HL1121	915	Adult Residential Facility	Level 4i			X	12/1/2024
29	12/19/2024	Free to Be Programs	HL1131	915	Adult Residential Facility	Level 4i			X	12/1/2024
30	12/13/2024	Nala House	HL1139	915	Adult Residential Facility	Level 4i			X	12/1/2024
31	12/20/2024	Petra Residential Inc.	HL1142	915	Adult Residential Facility	Level 3-S			X	12/1/2024
32	11/4/2024	The Potter's House, Inc.	HL1102	915	Adult Residential Facility	Level 3-S			X	11/1/2024
33	11/22/2024	Momentum Agencies – Woodland Hills House	HL1137	935	Intermediate Care Facility	DD-N	X			11/1/2024
34	12/23/2024	Thomas Iland	PL2353	999	HCBS Compliance Funding (FY2024)	n/a	X	X	X	6/1/2024

**Trustee Service Fees by Quarter for Post-Retirement Medical Trust
Fiscal Year 2024-2025**

A	B	C	D	E	F
Description of Fees	Actual 7/1/2024-9/30/2024	Actual 10/1/2024-12/31/2024	Actual 1/1/2025-3/31/2025	Actual 4/1/2025-6/30/2025	Actual Total Fees FY 2024-2025
Base Fee	\$ -	\$ -			\$ -
Adjustment to Meet Minimum Base Fee	\$ -	\$ -			\$ -
Total Ongoing Flat Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee/Custody Fee first \$1 Million @ \$0.004	\$ 1,250.00	\$ 1,250.00			\$ 2,500.00
Trustee/Custody Fee next \$4 Million @ \$0.002	\$ 2,000.00	\$ 2,000.00			\$ 4,000.00
Trustee/Custody Fee next \$20 Million @ \$0.001	\$ 5,000.00	\$ 5,000.00			\$ 10,000.00
Trustee/Custody Fee next \$20 Million @ \$0.0005	\$ 1,763.17	\$ 1,693.43			\$ 3,456.60
Total Ongoing Fees	\$ 10,013.17	\$ 9,943.43	\$ -	\$ -	\$ 19,956.60
Fiduciary Return Fee/Grantor's Tax Letter Preparation	\$ -	\$ -	\$ -	\$ -	\$ -
Transaction Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total One-Time Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bank Fees (US Bank)	\$ 10,013.17	\$ 9,943.43	\$ -	\$ -	\$ 19,956.60
Investment Management Fee on Balance @ \$0.0035					\$ -
Total Investment Management Fee (Highmark)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fees	\$ 10,013.17	\$ 9,943.43	\$ -	\$ -	\$ 19,956.60
Market Value of PMRT/Trustee/Custody Fees	\$ 39,105,379.93	\$ 38,547,413.75			\$ 77,652,793.68
Market Value of PMRT	\$ 39,105,379.93	\$ 38,547,413.75	\$ -	\$ -	\$ 77,652,793.68
Market Value of Investment Management Fees	\$ 39,105,379.93	\$ 38,547,413.75			\$ 77,652,793.68
Market Value of Investments	\$ 39,105,379.93	\$ 38,547,413.75	\$ -	\$ -	\$ 77,652,793.68
Percent Fees to Market Value	0.03%	0.03%			0.03%

Explanation of Post-Retirement Medical Trust Fees

Description	Explanation of Fees	How Calculated
Set Up Fee	One time initial fee upon acceptance of relationship	\$250.00 minimum at account set up
Base Fee	Fee Charged per each Account	\$250.00 per year or \$62.50 per quarter
Minimum Base Fee	Minimum Fee Charged per each Plan is \$500.00. Since NLACRC is only paying \$250.00 because it has just one account, NLACRC is charged an additional \$250.00 (\$500 minimum charge less \$250 for one account)	\$250.00 per year or \$62.50 per quarter
Investment Management Fees	All investments, non-proprietary USBank funds, are subject to investment management fees. Investment management fees are calculated on the market value of the assets held in the account. Investment management fees do not apply to USBank proprietary funds. (Highmark Funds are USBank proprietary funds.)	.35% of the funds not managed by USBank
Trustee/Custody Fees	Fees charged based on the market value of the assets held in the account for the trustee/custodian services provided by USBank.	.40% on the first \$1,000,000 or (0.0040)** .20% on the next \$4,000,000 or (0.0020) .10% on the next \$20,000,000 or (0.0010) .05% on all over \$25,000,000 or (0.0005) ** Increases to .50% on the first \$1,000,000 or (0.0050) if there are no USBank proprietary funds.
Participant Loans	Fees charged for participant loans.	Not applicable. Loans are not allowed.
Benefit Payments & check	Fees charged for benefit payments made to participants	Single disbursement \$10.00 each

Explanation of Post-Retirement Medical Trust Fees

Description	Explanation of Fees	How Calculated
issuance	or beneficiaries.	Recurring periodic disbursement to same individual \$2.00 each
Investment Transactions	Fees charged for the purchase, sale, transfer, or reorganization items, including but not limited to mergers, full and partial calls, conversions, exchanges, and tender/purchase offers.	Not applicable.
Insurance Policies	Fees charged for insurance contract investments.	Not applicable. There are no insurance contracts investments in the trust.
Mortgage/Trust Deed Investments	Fees charged for any mortgage/trust deed investments.	Not applicable. There are no such type of investments in the trust.
Extraordinary Fees	Other services performed by the trustee/custodian not specifically contemplated by the parties at the inception of the account shall, upon mutual consent, be subject to extraordinary fees based upon the time and services rendered in performing services.	Examples, include but are not limited to, out-of-pocket expenses; and class action processing fees equal to 6% of the recovered funds.
Late Fees	If the account cannot be charged for fees after thirty (30) days, the fees not paid will be subject to a late charge.	1% per month on the unpaid balance

**Trustee Service Fees by Quarter for CalPERS Unfunded Trust ("UAL")
Fiscal Year 2024-2025**

A	B	C	D	E	F
Description of Fees	Actual 7/1/2024-9/30/2024	Actual 10/1/2024-12/31/2024	Actual 1/1/2025-3/31/2025	Actual 4/1/2025-6/30/2025	Actual Total Fees FY 2024-2025
Base Fee	\$ -	\$ -			\$ -
Adjustment to Meet Minimum Base Fee	\$ -	\$ -			\$ -
Total Base Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee/Custody Fee first \$1 Million @ \$0.005	\$ 1,250.00	\$ 1,250.00			\$ 2,500.00
Trustee/Custody Fee next \$4 Million @ \$0.002	\$ 2,000.00	\$ 2,000.00			\$ 4,000.00
Trustee/Custody Fee next \$20 Million @ \$0.001	\$ 1,383.42	\$ 1,334.94			\$ 2,718.36
Trustee/Custody Fee next \$20 Million @ \$0.0005	\$ -				\$ -
Total Trustee Fees	\$ 4,633.42	\$ 4,584.94	\$ -	\$ -	\$ 9,218.36
Fiduciary Return Fee/Grantor's Tax Letter Preparation	\$ -	\$ -			\$ -
Wire Fees (Payments to CalPERS)	\$ -	\$ -			\$ -
Outgoing ACH Non-USB	\$ 10.00	\$ -			
Total One-Time Fees/Credits	\$ 10.00	\$ -	\$ -	\$ -	\$ -
Total US Bank Fees	\$ 4,643.42	\$ 4,584.94	\$ -	\$ -	\$ 9,218.36
Investment Management Fee on Balance @ \$0.0035	\$ 9,066.08				\$ 9,066.08
Total Investment Management Fees (Highmark/PFM)	\$ 9,066.08	\$ -	\$ -	\$ -	\$ 9,066.08
Total Fees	\$ 13,709.50	\$ 4,584.94	\$ -	\$ -	\$ 18,284.44
Market Value of UAL/Trustee/Custody Fees	\$ 10,533,690	\$ 10,339,776			\$ 20,873,466
Market Value of UAL Trust	\$ 10,533,690	\$ 10,339,776	\$ -	\$ -	\$ 20,873,466
Market Value of UAL/Investment Management Fees	\$ 10,304,919				\$ 10,304,919
Market Value of Investments	\$ 10,304,919	\$ -	\$ -	\$ -	\$ 10,304,919
Percent Fees to Market Value	0.13%	0.04%			

Explanation of CalPERS Unfunded Trust ("UAL")

Description	Explanation of Fees	How Calculated
Set Up Fee	One time initial fee upon acceptance of relationship	\$250.00 minimum at account set up
Base Fee	Fee Charged per each Account	\$250.00 per year or \$62.50 per quarter
Minimum Base Fee	Minimum Fee Charged per each Plan is \$500.00. Since NLACRC is only paying \$250.00 because it has just one account, NLACRC is charged an additional \$250.00 (\$500 minimum charge less \$250 for one account)	\$250.00 per year or \$62.50 per quarter
Investment Management Fees	All investments, non-proprietary USBank funds, are subject to investment management fees. Investment management fees are calculated on the market value of the assets held in the account. Investment management fees do not apply to USBank proprietary funds. (Highmark Funds are USBank proprietary funds.)	.35% of the funds not managed by USBank
Trustee/Custody Fees	Fees charged based on the market value of the assets held in the account for the trustee/custodian services provided by USBank.	.50% on the first \$1,000,000 or (0.0040)** .20% on the next \$4,000,000 or (0.0020) .10% on the next \$20,000,000 or (0.0010) .05% on all over \$25,000,000 or (0.0005) ** Increases from .40% to .50% on the first \$1,000,000 or (0.0050) if there are no USBank proprietary funds.
Participant Loans	Fees charged for participant loans.	Not applicable. Loans are not allowed.

Explanation of CalPERS Unfunded Trust ("UAL")

Description	Explanation of Fees	How Calculated
Benefit Payments & check issuance	Fees charged for benefit payments made to participants or beneficiaries.	Single disbursement \$10.00 each Recurring periodic disbursement to same individual \$2.00 each
Investment Transactions	Fees charged for the purchase, sale, transfer, or reorganization items, including but not limited to mergers, full and partial calls, conversions, exchanges, and tender/purchase offers.	Not applicable.
Insurance Policies	Fees charged for insurance contract investments.	Not applicable. There are no insurance contracts investments in the trust.
Mortgage/Trust Deed Investments	Fees charged for any mortgage/trust deed investments.	Not applicable. There are no such type of investments in the trust.
Extraordinary Fees	Other services performed by the trustee/custodian not specifically contemplated by the parties at the inception of the account shall, upon mutual consent, be subject to extraordinary fees based upon the time and services rendered in performing services.	Examples, include but are not limited to, out-of-pocket expenses; and class action processing fees equal to 6% of the recovered funds.
Late Fees	If the account cannot be charged for fees after thirty (30) days, the fees not paid will be subject to a late charge.	1% per month on the unpaid balance

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
FINANCIAL REPORT-MONTHLY RECAP
FISCAL YEAR 2024-2025
October 2024**

BUDGET CATEGORY	Projected Annual A-1 Allocation	Month Exp	Y-T-D Expenditures	Projected Annual Expenditures	Projected Annual Surplus/(Deficit)	Percent Under(Over) Budget
Operations						
Salaries & Benefits	\$89,485,626	\$6,301,806	\$22,127,271	\$89,485,626	\$0	0.00%
Operating Expenses	\$18,232,424	\$1,453,665	\$6,272,598	\$18,232,424	\$0	0.00%
Subtotal OPS General	\$107,718,050	\$7,755,471	\$28,399,869	\$107,718,050	\$0	0.00%
Salaries & Benefits - CPP Regular	\$287,675	\$70,246	\$262,907	\$287,675	\$0	0.00%
Operating Expenses - CPP Regular	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS CPP Regular	\$287,675	\$70,246	\$262,907	\$287,675	\$0	0.00%
Salaries & Benefits - DC Closure/Ongoing Workload	\$211,140	\$55,014	\$170,364	\$211,140	\$0	0.00%
Operating Expenses - DC Closure/Ongoing Workload	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS DC Closure/Ongoing Workload	\$211,140	\$55,014	\$170,364	\$211,140	\$0	0.00%
Family Resource Center (FRC)	\$207,187	\$0	\$0	\$207,187	\$0	0.00%
Self Determination Program (SDP) Participant Supports	\$131,333	\$0	\$0	\$131,333	\$0	0.00%
Social Recreation Projects	\$0	\$0	\$0	\$0	\$0	0.00%
Services Access & Equity (Disparities)	\$106,714	\$0	\$0	\$106,714	\$0	0.00%
Language Access & Cultural Competency	\$1,067,816	\$128,508	\$128,508	\$1,067,816	\$0	0.00%
Subtotal OPS Projects	\$1,513,050	\$128,508	\$128,508	\$1,513,050	\$0	0.00%
Total Operations:	\$109,729,915	\$8,009,239	\$28,961,648	\$109,729,915	\$0	0.00%
Purchase of Services						
Purchase of Services ("POS") (General, HCBS & ICF/SPA)	\$992,777,449	\$78,003,747	\$276,907,494	\$992,777,449	\$0	0.00%
CPP Regular and DC Closure/Ongoing Workload	\$100,000	(\$7,335)	\$7,725	\$100,000	\$0	0.00%
Total Purchase of Services:	\$992,877,449	\$77,996,412	\$276,915,218	\$992,877,449	\$0	0.00%
Total NLACRC Budget:	\$1,102,607,364	\$86,005,651	\$305,876,866	\$1,102,607,364	\$0	0.00%

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
FINANCIAL REPORT-MONTHLY RECAP
FISCAL YEAR 2024-2025
November 2024**

BUDGET CATEGORY	Projected Annual A-1 Allocation	Month Exp	Y-T-D Expenditures	Projected Annual Expenditures	Projected Annual Surplus/(Deficit)	Percent Under(Over) Budget
Operations						
Salaries & Benefits	\$89,485,626	\$4,462,906	\$26,590,177	\$89,485,626	\$0	0.00%
Operating Expenses	\$18,232,424	\$599,083	\$6,871,681	\$18,232,424	\$0	0.00%
Subtotal OPS General	\$107,718,050	\$5,061,989	\$33,461,858	\$107,718,050	\$0	0.00%
Salaries & Benefits - CPP Regular	\$287,675	\$66,058	\$328,965	\$287,675	\$0	0.00%
Operating Expenses - CPP Regular	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS CPP Regular	\$287,675	\$66,058	\$328,965	\$287,675	\$0	0.00%
Salaries & Benefits - DC Closure/Ongoing Workload	\$211,140	\$44,276	\$214,640	\$211,140	\$0	0.00%
Operating Expenses - DC Closure/Ongoing Workload	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS DC Closure/Ongoing Workload	\$211,140	\$44,276	\$214,640	\$211,140	\$0	0.00%
Family Resource Center (FRC)	\$207,187	\$0	\$0	\$207,187	\$0	0.00%
Self Determination Program (SDP) Participant Supports	\$131,333	\$1,206	\$1,206	\$131,333	\$0	0.00%
Social Recreation Projects	\$0	\$0	\$0	\$0	\$0	0.00%
Services Access & Equity (Disparities)	\$106,714	\$0	\$0	\$106,714	\$0	0.00%
Language Access & Cultural Competency	\$1,067,816	\$776	\$129,283	\$1,067,816	\$0	0.00%
Subtotal OPS Projects	\$1,513,050	\$1,982	\$130,490	\$1,513,050	\$0	0.00%
Total Operations:	\$109,729,915	\$5,174,305	\$34,135,952	\$109,729,915	\$0	0.00%
Purchase of Services						
Purchase of Services ("POS") (General, HCBS & ICF/SPA)	\$992,777,449	\$73,860,547	\$350,768,041	\$995,509,141	(\$2,731,692)	-0.28%
CPP Regular and DC Closure/Ongoing Workload	\$100,000	(\$7,725)	\$0	\$100,000	\$0	0.00%
Total Purchase of Services:	\$992,877,449	\$73,852,823	\$350,768,041	\$995,609,141	(\$2,731,692)	-0.28%
Total NLACRC Budget:	\$1,102,607,364	\$79,027,127	\$384,903,993	\$1,105,339,056	(\$2,731,692)	-0.25%

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
FISCAL YEAR 2024-2025
November 2024**

TOTAL BUDGET SOURCES FISCAL YEAR 2024-2025	
Prelim from DDS for OPS	\$64,623,482
A-1 from DDS for OPS, Projects, and CRDP/CPP	\$44,814,433
A-2 from DDS for OPS, Projects, and CRDP/CPP	
A-3 from DDS for OPS, Projects, and CRDP/CPP	
A-4 from DDS for OPS, Projects, and CRDP/CPP	
A-5 from DDS for OPS, Projects, and CRDP/CPP	
A-6 from DDS for OPS, Projects, and CRDP/CPP	
Prelim from DDS for POS	\$728,145,974
A-1 from DDS for POS and POS-CRDP/CPP	\$251,231,475
A-2 from DDS for POS-CRDP/CPP	
A-3 from DDS for POS-CRDP/CPP	
A-4 from DDS for POS-CRDP/CPP	
A-5 from DDS for POS-CRDP/CPP	
A-6 from DDS for POS-CRDP/CPP/HCBSW	
Subtotal - Total Budget received from DDS	\$1,088,815,364
Projected Revenue	292,000
Subtotal - Projected Revenue Operations	\$292,000
Projected ICF/SPA Transportation/Day Program Revenue	\$13,500,000
Subtotal - Projected Revenue Purchase of Services	\$13,500,000
Total Budget	\$1,102,607,364

OPERATIONS BUDGET SOURCES FISCAL YEAR 2024-2025	
GENERAL OPERATIONS (Excludes Projects, CPP Regular, CRDP/CPP)	
Preliminary, General Operations (OPS)	\$64,623,482
A-1, OPS Allocation	\$19,343,762
Reduce Caseload Ratio for Children through Age 5 (1:40)	\$14,588,309
Reduce Other Caseload Ratios	\$8,870,497
A-2, OPS Allocation	
A-3, OPS Allocation	
A-4, OPS Allocation	
A-5, OPS Allocation	
Total General OPS	107,426,050
Projected Interest Income	\$150,000
Projected Other Income	\$12,000
Projected ICF/SPA Admin Fee	\$130,000
Total Other Revenue	\$292,000
TOTAL GENERAL OPS	\$107,718,050
Preliminary, Community Resource Development Plan ("CRDP") /Community Placement Plan ("CPP")	
	\$0
A-1, OPS CRDP/CPP	\$287,675
A-2, OPS CRDP/CPP	\$0
Total CRDP/CPP Regular	\$287,675
Preliminary, Developmental Center ("DC") Closure/Ongoing Workload	
	\$0
A-1, OPS DC Closure/Ongoing Workload	\$211,140
A-2, OPS DC Closure/Ongoing Workload	\$0
Total CPP DC Closure/Ongoing Workload	\$211,140
Family Resource Center ("FRC")	\$207,187
SDP Participant Supports	\$131,333
Services Access & Equity (Disparities)	\$106,714
Language Access & Cultural	\$1,067,816
Total OPS PROJECTS	\$1,513,050
Total Operations Budget	\$109,729,915

PURCHASE OF SERVICES (POS) BUDGET SOURCES FISCAL YEAR 2024-2025	
POS (CPP-POS Regular, CRDP/CPP)	
Preliminary, POS	\$728,145,974
A-1, POS Allocation	\$251,231,475
A-2, POS Allocation	\$0
A-3, POS Allocation	\$0
A-4, POS Allocation	\$0
Total General POS Allocation	\$979,377,449
ADD:	
Projected ICF SPA Revenue	\$13,500,000
Total Budget, General POS	\$992,877,449

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
CONSOLIDATED LINE ITEM REPORT
FISCAL YEAR 2024-2025
November 2024**

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Proj Annual Expenses	Projected Surplus/ (Deficit)
PURCHASE OF SERVICE						
POS (General)						
3.2 Out of Home	182,869,606	13,107,682	64,878,005	118,506,932	183,384,937	(515,331)
4.3 Day Programs	132,337,234	10,124,515	47,373,455	85,291,757	132,665,212	(327,978)
4.3 Habilitation Programs	6,750,887	490,956	2,359,315	4,408,834	6,768,149	(17,262)
5.4 Transportation	43,880,763	3,087,801	16,027,180	27,976,860	44,004,039	(123,276)
6.5 Other Services	626,938,959	47,049,594	220,130,086	408,556,717	628,686,803	(1,747,844)
Total POS (General):	992,777,449	73,860,547	350,768,041	644,741,100	995,509,141	(2,731,692)
CRDP & CPP						
CRDP & CPP Placements	100,000	(7,725)	0	100,000	100,000	0
CRDP & CPP Assessments	0	0	0	0	0	0
CRDP & CPP Start Up	0	0	0	0	0	0
Deflection CRDP & CPP	0	0	0	0	0	0
Total CRDP & CPP:	100,000	(7,725)	0	100,000	100,000	0
HCBS Compliance Funding	0	0	0	0	0	0
Total HCBS:	0	0	0	0	0	0
Total Purchase of Service:	992,877,449	73,852,823	350,768,041	644,841,100	995,609,141	(2,731,692)
OPERATIONS						
25010 Salaries/Benefits	89,484,441	4,561,637	27,069,006	62,415,435	89,484,441	0
25010 Tuition Reimbursement Program	0	0	0	0	0	0
25020 Temporary Staffing Agencies	500,000	11,603	64,775	435,225	500,000	0
25020 PRMT & CalPERS UAL Deposits	0	0	0	0	0	0
Total Salaries/Benefits:	89,984,441	4,573,240	27,133,782	62,850,659	89,984,441	0
OPERATING EXPENSE						
30010 Equipment Rental	213,466	17,412	101,048	112,419	213,466	0
30020 Equipment Maint	45,000	32,991	61,471	(16,471)	45,000	0
30030 Facility Rent	6,952,027	21,779	3,071,609	3,880,418	6,952,027	0
30040 Facility.Maint. AV	100,410	5,760	48,048	52,362	100,410	0
30041 Facility Maint. SFV	368,858	10,126	48,162	320,696	368,858	0
30042 Facility Maint. SCV	81,615	3,982	5,852	75,763	81,615	0
30050 Communication	1,022,912	26,586	547,324	475,588	1,022,912	0
30060 General Office Exp	355,000	13,688	100,341	254,659	355,000	0
30070 Printing	32,508	5,786	7,495	25,013	32,508	0
30080 Insurance	861,181	26,532	865,199	(4,018)	861,181	0
30090 Utilities	190,631	9,498	37,383	153,248	190,631	0
30100 Data Processing	316,973	18,084	77,328	239,645	316,973	0
30110 Data Proc. Maint	186,500	40,540	63,414	123,086	186,500	0
30120 Interest Expense	90,587	2,134	13,552	77,035	90,587	0
30130 Bank Fees	233,138	35	408	232,730	233,138	0
30140 Legal Fees	786,000	66,544	102,425	683,575	786,000	0
30150 Board of Trustees Exp	101,500	13,096	32,746	68,754	101,500	0
30151 ARCA Dues	171,765	0	0	171,765	171,765	0
30160 Accounting Fees	107,550	5	5	107,545	107,550	0
30170 Equipment Purchases	1,776,209	116,359	551,340	1,224,869	1,776,209	0
30180 Contr/Consult-Adm	2,084,249	85,225	779,237	1,305,011	2,084,249	0
30220 Mileage/Travel	358,436	37,323	138,824	219,612	358,436	0
30240 General Expenses	1,654,506	45,598	218,469	1,436,037	1,654,506	0
30240 ABX2-1	141,404	0	0	141,404	141,404	0
Total Operating Expenses:	18,232,424	599,083	6,871,681	11,360,743	18,232,424	0
Total Operations:	108,216,865	5,172,323	34,005,463	74,211,402	108,216,865	0
Total Gross Budget :	1,101,094,314	79,025,145	384,773,504	719,052,502	1,103,826,006	(2,731,692)
OPS Projects:	1,513,050	1,982	130,490	1,382,560	1,513,050	0
Total Gross Budget with Projects:	1,102,607,364	79,027,127	384,903,993	720,435,063	1,105,339,056	(2,731,692)

NORTH LOS ANGELES COUNTY REGIONAL CENTER
GENERAL OPERATIONS (OPS) and PURCHASE OF SERVICES (POS) LINE ITEM REPORT
FISCAL YEAR 2024-2025
November 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus / (Deficit)
PURCHASE OF SERVICE						
POS (General)						
3.2 Out of Home	182,869,606.11	13,107,682.07	64,878,005.05	118,506,932	183,384,937	(515,331)
4.3 Day Programs	132,337,233.95	10,124,514.89	47,373,455.36	85,291,757	132,665,212	(327,978)
4.3 Habilitation Programs	6,750,886.65	490,955.92	2,359,314.75	4,408,834	6,768,149	(17,262)
5.4 Transportation	43,880,763.25	3,087,800.51	16,027,179.58	27,976,860	44,004,039	(123,276)
6.5 Other Services	626,938,959.04	47,049,593.98	220,130,086.25	408,556,717	628,686,803	(1,747,844)
Total POS (General):	992,777,449.00	73,860,547.37	350,768,040.99	644,741,100	995,509,141	(2,731,692)
OPERATIONS						
25010 Salaries/Benefits	88,985,625.89	4,451,303.53	26,525,402.05	62,460,224	88,985,626	0
25010 Tuition Reimbursement Program	-	-	-	0	0	0
25020 Temporary Staffing Agencies	500,000.00	11,602.51	64,775.16	435,225	500,000	0
25020 PRMT & CalPERS UAL Deposits	-	-	-	0	0	0
Total Salaries:	89,485,625.89	4,462,906.04	26,590,177.21	62,895,449	89,485,626	0
OPERATING EXPENSE						
30010 Equipment Rental	213,466.34	17,412.35	101,047.64	112,419	213,466	0
30020 Equipment Maint	45,000.00	32,991.06	61,471.41	(16,471)	45,000	0
30030 Facility Rental	6,952,026.71	21,779.18	3,071,609.00	3,880,418	6,952,027	0
30040 Facility Maint. AV	100,410.00	5,760.31	48,047.81	52,362	100,410	0
30041 Facility Maint. SFV	368,858.00	10,126.32	48,162.31	320,696	368,858	0
30042 Facility Maint. SCV	81,615.00	3,981.57	5,852.14	75,763	81,615	0
30050 Communication	1,022,911.93	26,585.78	547,323.70	475,588	1,022,912	0
30060 General Office Exp	355,000.00	13,687.89	100,341.24	254,659	355,000	0
30070 Printing	32,508.00	5,786.26	7,495.38	25,013	32,508	0
30080 Insurance	861,181.00	26,531.63	865,199.37	(4,018)	861,181	0
30090 Utilities	190,630.77	9,498.00	37,382.84	153,248	190,631	0
30100 Data Processing	316,973.00	18,084.21	77,328.10	239,645	316,973	0
30110 Data Proc. Maint	186,500.00	40,539.75	63,413.91	123,086	186,500	0
30120 Interest Expense	90,587.00	2,134.09	13,552.26	77,035	90,587	0
30130 Bank Fees	233,138.00	35.00	407.87	232,730	233,138	0
30140 Legal Fees	786,000.00	66,544.25	102,424.60	683,575	786,000	0
30150 Board of Trustees Exp	101,500.00	13,095.68	32,746.41	68,754	101,500	0
30151 ARCA Dues	171,765.00	-	-	171,765	171,765	0
30160 Accounting Fees	107,550.00	5.00	5.00	107,545	107,550	0
30170 Equipment Purchases & Software	1,776,208.71	116,358.77	551,339.80	1,224,869	1,776,209	0
30180 Contr/Consult	2,084,248.78	85,225.46	779,237.34	1,305,011	2,084,249	0
30220 Mileage/Travel	358,436.00	37,322.80	138,824.11	219,612	358,436	0
30240 General Expenses	1,654,505.87	45,597.61	218,468.80	1,436,037	1,654,506	0
30240 ABX2-1 Admin	141,404.00	-	-	141,404	141,404	0
Total Operating Expenses:	18,232,424.11	599,082.97	6,871,681.04	11,360,743	18,232,424	0
Total Operations:	107,718,050.00	5,061,989.01	33,461,858.25	74,256,192	107,718,050	0
Gross Budget:	1,100,495,499	78,922,536	384,229,899.24	718,997,292	1,103,227,191	(2,731,692)
% of Budget:	100.00%	7.17%	34.91%	65.33%	100.25%	-0.25%

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Community Resource Development Plan ("CRDP") & Community Placement Plan ("CPP") Line Item Report
Regular CPP
FISCAL YEAR 2024-2025
November 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus/(Deficit)
PURCHASE OF SERVICE						
CPP Regular						
CPP Placements	100,000	(7,725)	0	100,000	100,000	0
CPP Assessments	0	0	0	0	0	0
CPP Start Up	0	0	0	0	0	0
Deflection CPP	0	0	0	0	0	0
Total CPP Regular:	100,000	(7,725)	0	100,000	100,000	0
OPERATIONS						
25010 Salaries/Benefits	287,675	66,058	328,965	(41,290)	287,675	0
Total Salaries:	287,675	66,058	328,965	(41,290)	287,675	0
OPERATING EXPENSE						
30010 Equipment Rental	0	0	0	0	0	0
30020 Equipment Maint	0	0	0	0	0	0
30030 Facility Rental	0	0	0	0	0	0
30040 Facility Maint. AV	0	0	0	0	0	0
30041 Facility Maint. SFV	0	0	0	0	0	0
30042 Facility Maint. SCV	0	0	0	0	0	0
30050 Communication	0	0	0	0	0	0
30060 General Office Exp	0	0	0	0	0	0
30070 Printing	0	0	0	0	0	0
30080 Insurance	0	0	0	0	0	0
30090 Utilities	0	0	0	0	0	0
30100 Data Processing	0	0	0	0	0	0
30110 Data Proc. Maint	0	0	0	0	0	0
30120 Interest Expense	0	0	0	0	0	0
30130 Bank Fees	0	0	0	0	0	0
30140 Legal Fees	0	0	0	0	0	0
30150 Board of Trustees Exp	0	0	0	0	0	0
30151 ARCA Dues	0	0	0	0	0	0
30160 Accounting Fees	0	0	0	0	0	0
30170 Equipment Purchases	0	0	0	0	0	0
30180 Contr/Consult CPP	0	0	0	0	0	0
30220 Mileage/Travel	0	0	0	0	0	0
30240 General Expenses	0	0	0	0	0	0
Total Operating Expenses:	0	0	0	0	0	0
Total Operations:	287,675	66,058	328,965	(41,290)	287,675	0
Gross Budget:	387,675	58,333	328,965	58,710	387,675	0

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Community Resource Development Plan ("CRDP") & Community Placement Plan ("CPP") Line Item Report
Developmental Center ("DC") Closure/Ongoing Workload
FISCAL YEAR 2024-2025
November 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus/(Deficit)
PURCHASE OF SERVICE						
CRDP/ CPP						
CRDP & CPP Placements	0	0	0	0	0	0
CRDP & CPP Assessments	0			0	0	0
CRDP & CPP Start Up	0			0	0	0
Deflection CRDP & CPP	0			0	0	0
Total CRDP/ CPP:	0	0	0	0	0	0
OPERATIONS						
25010 Salaries/Benefits	211,140	44,276	214,640	(3,500)	211,140	0
Total Salaries:	211,140	44,276	214,640	(3,500)	211,140	0
OPERATING EXPENSE						
30010 Equipment Rental	0	0	0	0	0	0
30020 Equipment Maint	0	0	0	0	0	0
30030 Facility Rental	0	0	0	0	0	0
30040 Facility Maint. AV	0	0	0	0	0	0
30041 Facility Maint. SFV	0	0	0	0	0	0
30042 Facility Maint. SCV	0	0	0	0	0	0
30050 Communication	0	0	0	0	0	0
30060 General Office Exp	0	0	0	0	0	0
30070 Printing	0	0	0	0	0	0
30080 Insurance	0	0	0	0	0	0
30090 Utilities	0	0	0	0	0	0
30100 Data Processing	0	0	0	0	0	0
30110 Data Proc. Maint	0	0	0	0	0	0
30120 Interest Expense	0	0	0	0	0	0
30130 Bank Fees	0	0	0	0	0	0
30140 Legal Fees	0	0	0	0	0	0
30150 Board of Trustees Exp	0	0	0	0	0	0
30151 ARCA Dues	0	0	0	0	0	0
30160 Accounting Fees	0	0	0	0	0	0
30170 Equipment Purchases	0	0	0	0	0	0
30180 Contr/Consult CPP	0	0	0	0	0	0
30220 Mileage/Travel	0	0	0	0	0	0
30240 General Expenses	0	0	0	0	0	0
Total Operating Expenses:	0	0	0	0	0	0
Total Operations:	211,140	44,276	214,640	(3,500)	211,140	0
Gross Budget:	211,140	44,276	214,640	(3,500)	211,140	0
% of Budget:	100.00%	20.97%	101.66%	-1.66%	100.00%	0.00%

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Operations ("OPS") Project Line Item Report
FISCAL YEAR 2024-2025
November 2024

	Projected Annual A-1 Allocation	EXPENDED MONTH	EXPENDED Y-T-D	BALANCE REMAINING	PROJECTED EXPENDITURES	SURPLUS/ (DEFICIT)
Family Resource Center ("FRC")	\$207,187	\$0	\$0	\$207,187	\$207,187	\$0
Self Determination Program ("SDP") Participant Support	\$131,333	\$1,206	\$1,206	\$130,127	\$131,333	\$0
Social Recreation Projects	\$0	\$0	\$0	\$0	\$0	\$0
Services Access & Equity (Disparities)	\$106,714	\$0	\$0	\$106,714	\$106,714	\$0
Language Access & Cultural Competency	\$1,067,816	\$776	\$129,283	\$938,533	\$1,067,816	\$0
TOTAL:	\$1,513,050	\$1,982	\$130,490	\$1,382,560	\$1,513,050	\$0

Family Resource Center: Family Resource Center provides services and support for families and infants and toddlers, under the age of three years, that have a developmental delay, disability, or condition that places them at risk of a disability. Services include, as specified in Government Code 95024(d)(2), parent-to-parent support, information dissemination, public awareness, and family-professional collaboration activities; and per Government Code 95001(a)94), family-to-family support to strengthen families' ability to participate in service planning.

Self Determination Program Participant Support: The SDP allows for regional center consumers and their families more freedom, control, and responsibility in choosing services, supports, and providers to help meet the objectives in their individual program plans. The SDP Participant Support is for regional centers, in collaboration with the local volunteer advisory committees, to assist selected participants in their transition to SDP.

Service Access & Equity (Disparities within Regional Center System): Allocation for one position for each regional center.

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
FINANCIAL REPORT-MONTHLY RECAP
FISCAL YEAR 2024-2025
December 2024**

BUDGET CATEGORY	Projected Annual A-1 Allocation	Month Exp	Y-T-D Expenditures	Projected Annual Expenditures	Projected Annual Surplus/(Deficit)	Percent Under(Over) Budget
Operations						
Salaries & Benefits	\$89,485,626	\$8,531,610	\$35,121,787	\$89,485,626	\$0	0.00%
Operating Expenses	\$18,232,424	\$1,286,388	\$8,158,069	\$18,232,424	\$0	0.00%
Subtotal OPS General	\$107,718,050	\$9,817,998	\$43,279,856	\$107,718,050	\$0	0.00%
Salaries & Benefits - CPP Regular	\$287,675	\$120,312	\$449,276	\$287,675	\$0	0.00%
Operating Expenses - CPP Regular	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS CPP Regular	\$287,675	\$120,312	\$449,276	\$287,675	\$0	0.00%
Salaries & Benefits - DC Closure/Ongoing Workload	\$211,140	\$80,108	\$294,748	\$211,140	\$0	0.00%
Operating Expenses - DC Closure/Ongoing Workload	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal OPS DC Closure/Ongoing Workload	\$211,140	\$80,108	\$294,748	\$211,140	\$0	0.00%
Family Resource Center (FRC)	\$207,187	\$0	\$0	\$207,187	\$0	0.00%
Self Determination Program (SDP) Participant Supports	\$131,333	\$0	\$1,206	\$131,333	\$0	0.00%
Social Recreation Projects	\$0	\$0	\$0	\$0	\$0	0.00%
Services Access & Equity (Disparities)	\$106,714	\$0	\$0	\$106,714	\$0	0.00%
Language Access & Cultural Competency	\$1,067,816	\$374,965	\$504,248	\$1,067,816	\$0	0.00%
Subtotal OPS Projects	\$1,513,050	\$374,965	\$505,454	\$1,513,050	\$0	0.00%
Total Operations:	\$109,729,915	\$10,393,382	\$44,529,335	\$109,729,915	\$0	0.00%
Purchase of Services						
Purchase of Services ("POS") (General, HCBS & ICF/SPA)	\$992,777,449	\$74,047,661	\$424,815,702	\$995,509,141	(\$2,731,692)	-0.28%
CPP Regular and DC Closure/Ongoing Workload	\$100,000	\$0	\$0	\$100,000	\$0	0.00%
Total Purchase of Services:	\$992,877,449	\$74,047,661	\$424,815,702	\$995,609,141	(\$2,731,692)	-0.28%
Total NLACRC Budget:	\$1,102,607,364	\$84,441,043	\$469,345,037	\$1,105,339,056	(\$2,731,692)	-0.25%

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
FISCAL YEAR 2024-2025
December 2024**

TOTAL BUDGET SOURCES FISCAL YEAR 2024-2025	
Prelim from DDS for OPS	\$64,623,482
A-1 from DDS for OPS, Projects, and CRDP/CPP	\$44,814,433
A-2 from DDS for OPS, Projects, and CRDP/CPP	
A-3 from DDS for OPS, Projects, and CRDP/CPP	
A-4 from DDS for OPS, Projects, and CRDP/CPP	
A-5 from DDS for OPS, Projects, and CRDP/CPP	
A-6 from DDS for OPS, Projects, and CRDP/CPP	
Prelim from DDS for POS	\$728,145,974
A-1 from DDS for POS and POS-CRDP/CPP	\$251,231,475
A-2 from DDS for POS-CRDP/CPP	
A-3 from DDS for POS-CRDP/CPP	
A-4 from DDS for POS-CRDP/CPP	
A-5 from DDS for POS-CRDP/CPP	
A-6 from DDS for POS-CRDP/CPP/HCBSW	
Subtotal - Total Budget received from DDS	\$1,088,815,364
Projected Revenue	292,000
Subtotal - Projected Revenue Operations	\$292,000
Projected ICF/SPA Transportation/Day Program Revenue	\$13,500,000
Subtotal - Projected Revenue Purchase of Services	\$13,500,000
Total Budget	\$1,102,607,364

OPERATIONS BUDGET SOURCES FISCAL YEAR 2024-2025	
GENERAL OPERATIONS (Excludes Projects, CPP Regular, CRDP/CPP)	
Preliminary, General Operations (OPS)	\$64,623,482
A-1, OPS Allocation	\$19,343,762
Reduce Caseload Ratio for Children through Age 5 (1:40)	\$14,588,309
Reduce Other Caseload Ratios	\$8,870,497
A-2, OPS Allocation	
A-3, OPS Allocation	
A-4, OPS Allocation	
A-5, OPS Allocation	
Total General OPS	107,426,050
Projected Interest Income	\$150,000
Projected Other Income	\$12,000
Projected ICF/SPA Admin Fee	\$130,000
Total Other Revenue	\$292,000
TOTAL GENERAL OPS	\$107,718,050
Preliminary, Community Resource Development Plan ("CRDP") /Community Placement Plan ("CPP")	
	\$0
A-1, OPS CRDP/CPP	\$287,675
A-2, OPS CRDP/CPP	\$0
Total CRDP/CPP Regular	\$287,675
Preliminary, Developmental Center ("DC") Closure/Ongoing Workload	
	\$0
A-1, OPS DC Closure/Ongoing Workload	\$211,140
A-2, OPS DC Closure/Ongoing Workload	\$0
Total CPP DC Closure/Ongoing Workload	\$211,140
Family Resource Center ("FRC")	\$207,187
SDP Participant Supports	\$131,333
Services Access & Equity (Disparities)	\$106,714
Language Access & Cultural	\$1,067,816
Total OPS PROJECTS	\$1,513,050
Total Operations Budget	\$109,729,915

PURCHASE OF SERVICES (POS) BUDGET SOURCES FISCAL YEAR 2024-2025	
POS (CPP-POS Regular, CRDP/CPP)	
Preliminary, POS	\$728,145,974
A-1, POS Allocation	\$251,231,475
A-2, POS Allocation	\$0
A-3, POS Allocation	\$0
A-4, POS Allocation	\$0
Total General POS Allocation	\$979,377,449
ADD:	
Projected ICF SPA Revenue	\$13,500,000
Total Budget, General POS	\$992,877,449

**NORTH LOS ANGELES COUNTY REGIONAL CENTER
CONSOLIDATED LINE ITEM REPORT
FISCAL YEAR 2024-2025
December 2024**

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Proj Annual Expenses	Projected Surplus/ (Deficit)
PURCHASE OF SERVICE						
POS (General)						
3.2 Out of Home	182,869,606	14,122,724	79,000,729	104,384,209	183,384,937	(515,331)
4.3 Day Programs	132,337,234	9,562,075	56,935,530	75,729,682	132,665,212	(327,978)
4.3 Habilitation Programs	6,750,887	443,510	2,802,825	3,965,324	6,768,149	(17,262)
5.4 Transportation	43,880,763	2,765,869	18,793,048	25,210,991	44,004,039	(123,276)
6.5 Other Services	626,938,959	47,153,484	267,283,570	361,403,233	628,686,803	(1,747,844)
Total POS (General):	992,777,449	74,047,661	424,815,702	570,693,439	995,509,141	(2,731,692)
CRDP & CPP						
CRDP & CPP Placements	100,000	0	0	100,000	100,000	0
CRDP & CPP Assessments	0	0	0	0	0	0
CRDP & CPP Start Up	0	0	0	0	0	0
Deflection CRDP & CPP	0	0	0	0	0	0
Total CRDP & CPP:	100,000	0	0	100,000	100,000	0
HCBS Compliance Funding	0	0	0	0	0	0
Total HCBS:	0	0	0	0	0	0
Total Purchase of Service:	992,877,449	74,047,661	424,815,702	570,793,439	995,609,141	(2,731,692)
OPERATIONS						
25010 Salaries/Benefits	89,484,441	8,712,199	35,781,205	53,703,236	89,484,441	0
25010 Tuition Reimbursement Program	0	0	0	0	0	0
25020 Temporary Staffing Agencies	500,000	19,831	84,607	415,393	500,000	0
25020 PRMT & CalPERS UAL Deposits	0	0	0	0	0	0
Total Salaries/Benefits:	89,984,441	8,732,030	35,865,812	54,118,629	89,984,441	0
OPERATING EXPENSE						
30010 Equipment Rental	213,466	28,009	129,057	84,409	213,466	0
30020 Equipment Maint	45,000	0	61,471	(16,471)	45,000	0
30030 Facility Rent	6,952,027	495,649	3,567,258	3,384,768	6,952,027	0
30040 Facility.Maint. AV	100,410	0	48,048	52,362	100,410	0
30041 Facility Maint. SFV	368,858	2,251	50,414	318,444	368,858	0
30042 Facility Maint. SCV	81,615	641	6,493	75,122	81,615	0
30050 Communication	1,022,912	113,410	660,734	362,178	1,022,912	0
30060 General Office Exp	355,000	21,514	121,855	233,145	355,000	0
30070 Printing	32,508	0	7,495	25,013	32,508	0
30080 Insurance	861,181	250	865,449	(4,268)	861,181	0
30090 Utilities	190,631	1,578	38,961	151,670	190,631	0
30100 Data Processing	316,973	942	78,270	238,703	316,973	0
30110 Data Proc. Maint	186,500	1,318	64,732	121,768	186,500	0
30120 Interest Expense	90,587	2,084	15,636	74,951	90,587	0
30130 Bank Fees	233,138	9,075	9,482	223,656	233,138	0
30140 Legal Fees	786,000	8,951	111,375	674,625	786,000	0
30150 Board of Trustees Exp	101,500	114	32,860	68,640	101,500	0
30151 ARCA Dues	171,765	0	0	171,765	171,765	0
30160 Accounting Fees	107,550	0	5	107,545	107,550	0
30170 Equipment Purchases	1,776,209	72,402	623,742	1,152,467	1,776,209	0
30180 Contr/Consult-Adm	2,084,249	426,719	1,205,957	878,292	2,084,249	0
30220 Mileage/Travel	358,436	38,064	176,888	181,548	358,436	0
30240 General Expenses	1,654,506	63,417	281,886	1,372,620	1,654,506	0
30240 ABX2-1	141,404	0	0	141,404	141,404	0
Total Operating Expenses:	18,232,424	1,286,388	8,158,069	10,074,355	18,232,424	0
Total Operations:	108,216,865	10,018,418	44,023,880	64,192,985	108,216,865	0
Total Gross Budget :	1,101,094,314	84,066,079	468,839,582	634,986,423	1,103,826,006	(2,731,692)
OPS Projects:	1,513,050	374,965	505,454	1,007,596	1,513,050	0
Total Gross Budget with Projects:	1,102,607,364	84,441,043	469,345,037	635,994,019	1,105,339,056	(2,731,692)

NORTH LOS ANGELES COUNTY REGIONAL CENTER
GENERAL OPERATIONS (OPS) and PURCHASE OF SERVICES (POS) LINE ITEM REPORT
FISCAL YEAR 2024-2025
December 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus / (Deficit)
PURCHASE OF SERVICE						
POS (General)						
3.2 Out of Home	182,869,606.11	14,122,723.61	79,000,728.66	104,384,209	183,384,937	(515,331)
4.3 Day Programs	132,337,233.95	9,562,074.72	56,935,530.08	75,729,682	132,665,212	(327,978)
4.3 Habilitation Programs	6,750,886.65	443,510.13	2,802,824.88	3,965,324	6,768,149	(17,262)
5.4 Transportation	43,880,763.25	2,765,868.50	18,793,048.08	25,210,991	44,004,039	(123,276)
6.5 Other Services	626,938,959.04	47,153,484.14	267,283,570.39	361,403,233	628,686,803	(1,747,844)
Total POS (General):	992,777,449.00	74,047,661.10	424,815,702.09	570,693,439	995,509,141	(2,731,692)
OPERATIONS						
25010 Salaries/Benefits	88,985,625.89	8,511,778.45	35,037,180.50	53,948,445	88,985,626	0
25010 Tuition Reimbursement Program	-	-	-	0	0	0
25020 Temporary Staffing Agencies	500,000.00	19,831.46	84,606.62	415,393	500,000	0
25020 PRMT & CalPERS UAL Deposits	-	-	-	0	0	0
Total Salaries:	89,485,625.89	8,531,609.91	35,121,787.12	54,363,839	89,485,626	0
OPERATING EXPENSE						
30010 Equipment Rental	213,466.34	28,009.28	129,056.92	84,409	213,466	0
30020 Equipment Maint	45,000.00	-	61,471.41	(16,471)	45,000	0
30030 Facility Rental	6,952,026.71	495,649.41	3,567,258.41	3,384,768	6,952,027	0
30040 Facility Maint. AV	100,410.00	-	48,047.81	52,362	100,410	0
30041 Facility Maint. SFV	368,858.00	2,251.25	50,413.56	318,444	368,858	0
30042 Facility Maint. SCV	81,615.00	640.86	6,493.00	75,122	81,615	0
30050 Communication	1,022,911.93	113,409.96	660,733.66	362,178	1,022,912	0
30060 General Office Exp	355,000.00	21,513.83	121,855.07	233,145	355,000	0
30070 Printing	32,508.00	-	7,495.38	25,013	32,508	0
30080 Insurance	861,181.00	250.00	865,449.37	(4,268)	861,181	0
30090 Utilities	190,630.77	1,578.08	38,960.92	151,670	190,631	0
30100 Data Processing	316,973.00	941.80	78,269.90	238,703	316,973	0
30110 Data Proc. Maint	186,500.00	1,318.09	64,732.00	121,768	186,500	0
30120 Interest Expense	90,587.00	2,083.89	15,636.15	74,951	90,587	0
30130 Bank Fees	233,138.00	9,074.62	9,482.49	223,656	233,138	0
30140 Legal Fees	786,000.00	8,950.50	111,375.10	674,625	786,000	0
30150 Board of Trustees Exp	101,500.00	113.81	32,860.22	68,640	101,500	0
30151 ARCA Dues	171,765.00	-	-	171,765	171,765	0
30160 Accounting Fees	107,550.00	-	5.00	107,545	107,550	0
30170 Equipment Purchases & Software	1,776,208.71	72,402.38	623,742.18	1,152,467	1,776,209	0
30180 Contr/Consult	2,084,248.78	426,719.17	1,205,956.51	878,292	2,084,249	0
30220 Mileage/Travel	358,436.00	38,063.74	176,887.85	181,548	358,436	0
30240 General Expenses	1,654,505.87	63,417.14	281,885.94	1,372,620	1,654,506	0
30240 ABX2-1 Admin	141,404.00	-	-	141,404	141,404	0
Total Operating Expenses:	18,232,424.11	1,286,387.81	8,158,068.85	10,074,355	18,232,424	0
Total Operations:	107,718,050.00	9,817,997.72	43,279,855.97	64,438,194	107,718,050	0
Gross Budget:	1,100,495,499	83,865,659	468,095,558.06	635,131,633	1,103,227,191	(2,731,692)
% of Budget:	100.00%	7.62%	42.53%	57.71%	100.25%	-0.25%

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Community Resource Development Plan ("CRDP") & Community Placement Plan ("CPP") Line Item Report
Regular CPP
FISCAL YEAR 2024-2025
December 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus/(Deficit)
PURCHASE OF SERVICE						
CPP Regular						
CPP Placements	100,000	0	0	100,000	100,000	0
CPP Assessments	0	0	0	0	0	0
CPP Start Up	0	0	0	0	0	0
Deflection CPP	0	0	0	0	0	0
Total CPP Regular:	100,000	0	0	100,000	100,000	0
OPERATIONS						
25010 Salaries/Benefits	287,675	120,312	449,276	(161,601)	287,675	0
Total Salaries:	287,675	120,312	449,276	(161,601)	287,675	0
OPERATING EXPENSE						
30010 Equipment Rental	0	0	0	0	0	0
30020 Equipment Maint	0	0	0	0	0	0
30030 Facility Rental	0	0	0	0	0	0
30040 Facility Maint. AV	0	0	0	0	0	0
30041 Facility Maint. SFV	0	0	0	0	0	0
30042 Facility Maint. SCV	0	0	0	0	0	0
30050 Communication	0	0	0	0	0	0
30060 General Office Exp	0	0	0	0	0	0
30070 Printing	0	0	0	0	0	0
30080 Insurance	0	0	0	0	0	0
30090 Utilities	0	0	0	0	0	0
30100 Data Processing	0	0	0	0	0	0
30110 Data Proc. Maint	0	0	0	0	0	0
30120 Interest Expense	0	0	0	0	0	0
30130 Bank Fees	0	0	0	0	0	0
30140 Legal Fees	0	0	0	0	0	0
30150 Board of Trustees Exp	0	0	0	0	0	0
30151 ARCA Dues	0	0	0	0	0	0
30160 Accounting Fees	0	0	0	0	0	0
30170 Equipment Purchases	0	0	0	0	0	0
30180 Contr/Consult CPP	0	0	0	0	0	0
30220 Mileage/Travel	0	0	0	0	0	0
30240 General Expenses	0	0	0	0	0	0
Total Operating Expenses:	0	0	0	0	0	0
Total Operations:	287,675	120,312	449,276	(161,601)	287,675	0
Gross Budget:	387,675	120,312	449,276	(61,601)	387,675	0

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Community Resource Development Plan ("CRDP") & Community Placement Plan ("CPP") Line Item Report
Developmental Center ("DC") Closure/Ongoing Workload
FISCAL YEAR 2024-2025
December 2024

	Projected Annual A-1 Allocation	Net Month	Expended Y-T-D	Projected Remaining Expenses	Projected Annual Expenses	Projected Surplus/(Deficit)
PURCHASE OF SERVICE						
CRDP/CPP						
CRDP & CPP Placements	0	0	0	0	0	0
CRDP & CPP Assessments	0			0	0	0
CRDP & CPP Start Up	0			0	0	0
Deflection CRDP & CPP	0			0	0	0
Total CRDP/CPP:	0	0	0	0	0	0
OPERATIONS						
25010 Salaries/Benefits	211,140	80,108	294,748	(83,608)	211,140	0
Total Salaries:	211,140	80,108	294,748	(83,608)	211,140	0
OPERATING EXPENSE						
30010 Equipment Rental	0	0	0	0	0	0
30020 Equipment Maint	0	0	0	0	0	0
30030 Facility Rental	0	0	0	0	0	0
30040 Facility Maint. AV	0	0	0	0	0	0
30041 Facility Maint. SFV	0	0	0	0	0	0
30042 Facility Maint. SCV	0	0	0	0	0	0
30050 Communication	0	0	0	0	0	0
30060 General Office Exp	0	0	0	0	0	0
30070 Printing	0	0	0	0	0	0
30080 Insurance	0	0	0	0	0	0
30090 Utilities	0	0	0	0	0	0
30100 Data Processing	0	0	0	0	0	0
30110 Data Proc. Maint	0	0	0	0	0	0
30120 Interest Expense	0	0	0	0	0	0
30130 Bank Fees	0	0	0	0	0	0
30140 Legal Fees	0	0	0	0	0	0
30150 Board of Trustees Exp	0	0	0	0	0	0
30151 ARCA Dues	0	0	0	0	0	0
30160 Accounting Fees	0	0	0	0	0	0
30170 Equipment Purchases	0	0	0	0	0	0
30180 Contr/Consult CPP	0	0	0	0	0	0
30220 Mileage/Travel	0	0	0	0	0	0
30240 General Expenses	0	0	0	0	0	0
Total Operating Expenses:	0	0	0	0	0	0
Total Operations:	211,140	80,108	294,748	(83,608)	211,140	0
Gross Budget:	211,140	80,108	294,748	(83,608)	211,140	0
% of Budget:	100.00%	37.94%	139.60%	-39.60%	100.00%	0.00%

NORTH LOS ANGELES COUNTY REGIONAL CENTER
Operations ("OPS") Project Line Item Report
FISCAL YEAR 2024-2025
December 2024

	Projected Annual A-1 Allocation	EXPENDED MONTH	EXPENDED Y-T-D	BALANCE REMAINING	PROJECTED EXPENDITURES	SURPLUS/ (DEFICIT)
Family Resource Center ("FRC")	\$207,187	\$0	\$0	\$207,187	\$207,187	\$0
Self Determination Program ("SDP") Participant Support	\$131,333	\$0	\$1,206	\$130,127	\$131,333	\$0
Social Recreation Projects	\$0	\$0	\$0	\$0	\$0	\$0
Services Access & Equity (Disparities)	\$106,714	\$0	\$0	\$106,714	\$106,714	\$0
Language Access & Cultural Competency	\$1,067,816	\$374,965	\$504,248	\$563,568	\$1,067,816	\$0
TOTAL:	\$1,513,050	\$374,965	\$505,454	\$1,007,596	\$1,513,050	\$0

Family Resource Center: Family Resource Center provides services and support for families and infants and toddlers, under the age of three years, that have a developmental delay, disability, or condition that places them at risk of a disability. Services include, as specified in Government Code 95024(d)(2), parent-to-parent support, information dissemination, public awareness, and family-professional collaboration activities; and per Government Code 95001(a)94), family-to-family support to strengthen families' ability to participate in service planning.

Self Determination Program Participant Support: The SDP allows for regional center consumers and their families more freedom, control, and responsibility in choosing services, supports, and providers to help meet the objectives in their individual program plans. The SDP Participant Support is for regional centers, in collaboration with the local volunteer advisory committees, to assist selected participants in their transition to SDP.

Service Access & Equity (Disparities within Regional Center System): Allocation for one position for each regional center.

**North Los Angeles County Regional Center
Administrative vs. Direct Allocation Report - Consolidated
Fiscal Year 2024-2025 (October 2024 Service Month as of November 17, 2024 State Claim)**

Description	Current Month		
	Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
Salaries & Wages	546,073.43	4,042,197.59	4,588,271.02
Benefits **	218,661.47	1,620,133.48	1,838,794.95
	0.00	0.00	0.00
	0.00	0.00	0.00
Subtotal Salaries & Benefits	764,734.90	5,662,331.07	6,427,065.97
Salaries & Benefits Allocation	11.9%	88.1%	100.0%
Equipment Rental	1,442.18	17,076.29	18,518.47
Equipment Maintenance	16,217.00	Not Allowable	16,217.00
Facility Rent	56,806.95	973,245.96	1,030,052.91
Facility Maintenance-AV	41,040.00	Not Allowable	41,040.00
Facility Maintenance-Van Nuys	9,687.05	Not Allowable	9,687.05
Facility Maintenance-SCV	1,027.50	Not Allowable	1,027.50
Communication	1,402.62	15,812.72	17,215.34
General Office Expenses	1,977.97	22,159.74	24,137.71
Printing	122.41	1,491.13	1,613.54
Insurance	300.00	0.00	300.00
Insurance-Deductible	0.00	0.00	0.00
Utilities-AV	759.57	8,451.44	9,211.01
Data Processing-Payroll Fees	941.80	Not Allowable	941.80
Data Processing-Outside Svcs	0.00	Not Allowable	0.00
Data Processing-Misc	0.00	Not Allowable	0.00
Data Processing Maint.	2,842.24	Not Allowable	2,842.24
Interest Expense	2,184.14	0.00	2,184.14
Bank Fees	180.03	0.00	180.03
Bank Fees-PRMT	0.00	0.00	0.00
Legal Fees	853.71	5,739.14	6,592.85
Legal Fees-Insurance Deductible	0.00	0.00	0.00
Brd. of Director Exp.	16,215.12	0.00	16,215.12
ARCA Dues	0.00	0.00	0.00
Accounting Fees	0.00	0.00	0.00
Equipment Purchases	6,767.50	72,943.88	79,711.38
Software and Licenses	945.42	10,371.54	11,316.96
Equipment - AV Loan Principle Payments	0.00	16,204.99	16,204.99
Contractor/Consultant	4,237.61	47,164.34	51,401.95
Contr./Consult.: FFRC Library	0.00	0.00	0.00
Contr./Consult.: CPP	0.00	0.00	0.00
Mileage	1,751.65	24,864.39	26,616.04
Travel	1,562.95	2,204.49	3,767.44
General Expenses	4,340.49	62,329.28	66,669.77
General Expenses-Remodel AV	0.00	0.00	0.00
General Expenses-Remodel SCV	0.00	0.00	0.00
General Expenses-Remodel SFV	0.00	0.00	0.00
ABX2-1 Admin Expenses	0.00	0.00	0.00
ARPA Social Recreation Project	0.00	0.00	0.00
Equity/Disparity Projects	0.00	0.00	0.00
CalFRESH Project	0.00	0.00	0.00
Restricted: Language Access & Cultural Comp	0.00	128,507.56	128,507.56
Restricted: SDP-Participants Support	0.00	0.00	0.00
Subtotal Operating Expenses	173,605.91	1,408,566.89	1,582,172.80
Operating Expenses Allocation	11.0%	89.0%	100.0%
Total Salaries & Operating Expenses	938,340.81	7,070,897.96	8,009,238.77
Salaries & Operating Exp. Allocation	11.7%	88.3%	100.0%
Project Funds: Family Resource Center	0.00	0.00	0.00
Income Not from DDS (i.e. Interest)	(12,374.52)	0.00	(12,374.52)
Total Expenses Less Other Income	925,966.29	7,070,897.96	7,996,864.25
Total Expenses Admin vs Direct Allocation	11.58%	88.42%	100.00%

YTD		
Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
2,040,006.32	14,621,533.63	16,661,539.95
646,509.71	5,252,492.3	5,899,001.97
0.00	0.00	0.00
0.00	0.00	0.00
2,686,516.03	19,874,025.89	22,560,541.92
11.9%	88.1%	100.0%
6,149.05	77,486.24	83,635.29
28,480.35	Not Allowable	28,480.35
165,477.67	2,884,352.15	3,049,829.82
42,287.50	Not Allowable	42,287.50
38,035.99	Not Allowable	38,035.99
1,870.57	Not Allowable	1,870.57
37,605.12	483,132.80	520,737.92
6,171.37	80,481.98	86,653.35
122.41	1,586.71	1,709.12
172,385.32	666,282.42	838,667.74
0.00	0.00	0.00
2,269.09	25,615.75	27,884.84
59,243.89	Not Allowable	59,243.89
0.00	Not Allowable	0.00
0.00	Not Allowable	0.00
22,874.16	Not Allowable	22,874.16
11,418.17	0.00	11,418.17
372.87	0.00	372.87
0.00	0.00	0.00
2,258.80	33,621.55	35,880.35
0.00	0.00	0.00
19,650.73	0.00	19,650.73
0.00	0.00	0.00
0.00	0.00	0.00
9,195.15	105,817.86	115,013.01
20,313.11	219,127.43	239,440.54
0.00	80,527.48	80,527.48
81,557.99	612,453.89	694,011.88
0.00	0.00	0.00
0.00	0.00	0.00
6,529.82	77,524.99	84,054.81
2,592.90	14,853.60	17,446.50
29,589.50	143,281.69	172,871.19
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	128,507.56	128,507.56
0.00	0.00	0.00
766,451.53	5,634,654.10	6,401,105.63
12.0%	88.0%	100.0%
3,452,967.56	25,508,679.99	28,961,647.55
11.9%	88.1%	100.0%
0.00	0.00	0.00
(13,321.52)	0.00	(13,321.52)
3,439,646.04	25,508,679.99	28,948,326.03
11.9%	88.1%	100.0%

**North Los Angeles County Regional Center
Administrative vs. Direct Allocation Report - Consolidated
Fiscal Year 2024-2025 (Nov 2024 Service Month as of December 20, 2024 State Claim)**

Description	Current Month		
	Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
Salaries & Wages	546,044.68	3,659,352.51	4,205,397.19
Benefits **	43,318.04	324,524.36	367,842.40
	0.00	0.00	0.00
	0.00	0.00	0.00
Subtotal Salaries & Benefits	589,362.72	3,983,876.87	4,573,239.59
Salaries & Benefits Allocation	12.9%	87.1%	100.0%
Equipment Rental	17,412.35	0.00	17,412.35
Equipment Maintenance	32,991.06	Not Allowable	32,991.06
Facility Rent	1,426.36	20,352.82	21,779.18
Facility Maintenance-AV	5,760.31	Not Allowable	5,760.31
Facility Maintenance-Van Nuys	10,126.32	Not Allowable	10,126.32
Facility Maintenance-SCV	3,981.57	Not Allowable	3,981.57
Communication	1,346.49	25,239.29	26,585.78
General Office Expenses	618.23	13,069.66	13,687.89
Printing	397.14	5,389.12	5,786.26
Insurance	1,092.97	25,438.66	26,531.63
Insurance-Deductible	0.00	0.00	0.00
Utilities-AV	776.86	8,721.14	9,498.00
Data Processing-Payroll Fees	18,084.21	Not Allowable	18,084.21
Data Processing-Outside Svcs	0.00	Not Allowable	0.00
Data Processing-Misc	0.00	Not Allowable	0.00
Data Processing Maint.	40,539.75	Not Allowable	40,539.75
Interest Expense	2,134.09	0.00	2,134.09
Bank Fees	35.00	0.00	35.00
Bank Fees-PRMT	0.00	0.00	0.00
Legal Fees	3,257.04	63,287.21	66,544.25
Legal Fees-Insurance Deductible	0.00	0.00	0.00
Brd. of Director Exp.	13,095.68	0.00	13,095.68
ARCA Dues	0.00	0.00	0.00
Accounting Fees	5.00	0.00	5.00
Equipment Purchases	553.92	5,970.42	6,524.34
Software and Licenses	7,888.91	85,690.48	93,579.39
Equipment - AV Loan Principle Payments	0.00	16,255.04	16,255.04
Contractor/Consultant	10,881.53	48,811.90	59,693.43
Contr./Consult.: FFRC Library	0.00	0.00	0.00
Contr./Consult.: CPP	0.00	25,532.03	25,532.03
Mileage	7,860.50	26,000.17	33,860.67
Travel	2,423.17	1,038.96	3,462.13
General Expenses	3,663.48	41,934.13	45,597.61
General Expenses-Remodel AV	0.00	0.00	0.00
General Expenses-Remodel SCV	0.00	0.00	0.00
General Expenses-Remodel SFV	0.00	0.00	0.00
ABX2-1 Admin Expenses	0.00	0.00	0.00
ARPA Social Recreation Project	0.00	0.00	0.00
Equity/Disparity Projects	0.00	0.00	0.00
CalFRESH Project	0.00	0.00	0.00
Restricted: Language Access & Cultural Comp	0.00	775.82	775.82
Restricted: SDP-Participants Support	0.00	1,206.25	1,206.25
Subtotal Operating Expenses	186,351.94	414,713.10	601,065.04
Operating Expenses Allocation	31.0%	69.0%	100.0%
Total Salaries & Operating Expenses	775,714.66	4,398,589.97	5,174,304.63
Salaries & Operating Exp. Allocation	15.0%	85.0%	100.0%
Project Funds: Family Resource Center	0.00	0.00	0.00
Income Not from DDS (i.e. Interest)	(5,360.33)	0.00	(5,360.33)
Total Expenses Less Other Income	770,354.33	4,398,589.97	5,168,944.30
Total Expenses Admin vs Direct Allocation	14.90%	85.10%	100.00%

YTD		
Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
2,586,051.00	18,280,886.14	20,866,937.14
689,827.75	5,577,016.6	6,266,844.37
0.00	0.00	0.00
0.00	0.00	0.00
3,275,878.75	23,857,902.76	27,133,781.51
12.1%	87.9%	100.0%
23,561.40	77,486.24	101,047.64
61,471.41	Not Allowable	61,471.41
166,904.03	2,904,704.97	3,071,609.00
48,047.81	Not Allowable	48,047.81
48,162.31	Not Allowable	48,162.31
5,852.14	Not Allowable	5,852.14
38,951.61	508,372.09	547,323.70
6,789.60	93,551.64	100,341.24
519.55	6,975.83	7,495.38
173,478.29	691,721.08	865,199.37
0.00	0.00	0.00
3,045.95	34,336.89	37,382.84
77,328.10	Not Allowable	77,328.10
0.00	Not Allowable	0.00
0.00	Not Allowable	0.00
63,413.91	Not Allowable	63,413.91
13,552.26	0.00	13,552.26
407.87	0.00	407.87
0.00	0.00	0.00
5,515.84	96,908.76	102,424.60
0.00	0.00	0.00
32,746.41	0.00	32,746.41
0.00	0.00	0.00
5.00	0.00	5.00
9,749.07	111,788.28	121,537.35
28,202.02	304,817.91	333,019.93
0.00	96,782.52	96,782.52
92,439.52	661,265.79	753,705.31
0.00	0.00	0.00
0.00	25,532.03	25,532.03
14,390.32	103,525.16	117,915.48
5,016.07	15,892.56	20,908.63
33,252.98	185,215.82	218,468.80
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	129,283.38	129,283.38
0.00	1,206.25	1,206.25
952,803.47	6,049,367.20	7,002,170.67
13.6%	86.4%	100.0%
4,228,682.22	29,907,269.96	34,135,952.18
12.4%	87.6%	100.0%
0.00	0.00	0.00
(18,681.85)	0.00	(18,681.85)
4,210,000.37	29,907,269.96	34,117,270.33
12.3%	87.7%	100.0%

**North Los Angeles County Regional Center
Administrative vs. Direct Allocation Report - Consolidated
Fiscal Year 2024-2025 (Dec 2024 Service Month as of January 20, 2025 State Claim)**

Description	Current Month		
	Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
Salaries & Wages	825,349.37	5,608,145.42	6,433,494.79
Benefits **	273,197.69	2,018,757.54	2,291,955.23
Tuition Reimbursement Program	6,580.00	0.00	6,580.00
	0.00	0.00	0.00
Subtotal Salaries & Benefits	1,105,127.06	7,626,902.96	8,732,030.02
Salaries & Benefits Allocation	12.7%	87.3%	100.0%
Equipment Rental	2,266.73	25,742.55	28,009.28
Equipment Maintenance	0.00	Not Allowable	0.00
Facility Rent	26,985.40	468,664.01	495,649.41
Facility Maintenance-AV	0.00	Not Allowable	0.00
Facility Maintenance-Van Nuys	2,251.25	Not Allowable	2,251.25
Facility Maintenance-SCV	640.86	Not Allowable	640.86
Communication	7,463.50	105,946.46	113,409.96
General Office Expenses	935.99	20,577.84	21,513.83
Printing	0.00	0.00	0.00
Insurance	250.00	0.00	250.00
Insurance-Deductible	0.00	0.00	0.00
Utilities-AV	0.00	1,578.08	1,578.08
Data Processing-Payroll Fees	941.80	Not Allowable	941.80
Data Processing-Outside Svcs	0.00	Not Allowable	0.00
Data Processing-Misc	0.00	Not Allowable	0.00
Data Processing Maint.	1,318.09	Not Allowable	1,318.09
Interest Expense	2,083.89	0.00	2,083.89
Bank Fees	8.54	0.00	8.54
Bank Fees-PRMT	9,066.08	0.00	9,066.08
Legal Fees	134.74	8,815.76	8,950.50
Legal Fees-Insurance Deductible	0.00	0.00	0.00
Brd. of Director Exp.	113.81	0.00	113.81
ARCA Dues	0.00	0.00	0.00
Accounting Fees	0.00	0.00	0.00
Equipment Purchases	0.00	0.00	0.00
Software and Licenses	4,639.55	51,457.59	56,097.14
Equipment - AV Loan Principle Payments	0.00	16,305.24	16,305.24
Contractor/Consultant	37,765.25	388,953.92	426,719.17
Contr./Consult.: FFRC Library	0.00	0.00	0.00
Contr./Consult.: CPP	0.00	0.00	0.00
Mileage	2,981.06	31,966.76	34,947.82
Travel	0.00	3,115.92	3,115.92
General Expenses	16,525.80	46,891.34	63,417.14
General Expenses-Remodel AV	0.00	0.00	0.00
General Expenses-Remodel SCV	0.00	0.00	0.00
General Expenses-Remodel SFV	0.00	0.00	0.00
ABX2-1 Admin Expenses	0.00	0.00	0.00
ARPA Social Recreation Project	0.00	0.00	0.00
Equity/Disparity Projects	0.00	0.00	0.00
CalFRESH Project	0.00	0.00	0.00
Restricted: Language Access & Cultural Comp	0.00	374,964.56	374,964.56
Restricted: SDP-Participants Support	0.00	0.00	0.00
Subtotal Operating Expenses	116,372.34	1,544,980.03	1,661,352.37
Operating Expenses Allocation	7.0%	93.0%	100.0%
Total Salaries & Operating Expenses	1,221,499.40	9,171,882.99	10,393,382.39
Salaries & Operating Exp. Allocation	11.8%	88.2%	100.0%
Project Funds: Family Resource Center	0.00	0.00	0.00
Income Not from DDS (i.e. Interest)	(397,806.79)	0.00	(397,806.79)
Total Expenses Less Other Income	823,692.61	9,171,882.99	9,995,575.60
Total Expenses Admin vs Direct Allocation	8.24%	91.76%	100.00%

YTD		
Administrative Operating Expenses	Direct Operating Expenses	Total Operating Expenses
3,411,400.37	23,889,031.56	27,300,431.93
963,025.44	7,595,774.2	8,558,799.60
6,580.00	0.00	6,580.00
0.00	0.00	0.00
4,381,005.81	31,484,805.72	35,865,811.53
12.2%	87.8%	100.0%
25,828.13	103,228.79	129,056.92
61,471.41	Not Allowable	61,471.41
193,889.43	3,373,368.98	3,567,258.41
48,047.81	Not Allowable	48,047.81
50,413.56	Not Allowable	50,413.56
6,493.00	Not Allowable	6,493.00
46,415.11	614,318.55	660,733.66
7,725.59	114,129.48	121,855.07
519.55	6,975.83	7,495.38
173,728.29	691,721.08	865,449.37
0.00	0.00	0.00
3,045.95	35,914.97	38,960.92
78,269.90	Not Allowable	78,269.90
0.00	Not Allowable	0.00
0.00	Not Allowable	0.00
64,732.00	Not Allowable	64,732.00
15,636.15	0.00	15,636.15
416.41	0.00	416.41
9,066.08	0.00	9,066.08
5,650.58	105,724.52	111,375.10
0.00	0.00	0.00
32,860.22	0.00	32,860.22
0.00	0.00	0.00
5.00	0.00	5.00
9,749.07	111,788.28	121,537.35
32,841.57	356,275.50	389,117.07
0.00	113,087.76	113,087.76
130,204.77	1,050,219.71	1,180,424.48
0.00	0.00	0.00
0.00	25,532.03	25,532.03
17,371.38	135,491.92	152,863.30
5,016.07	19,008.48	24,024.55
49,778.78	232,107.16	281,885.94
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	504,247.94	504,247.94
0.00	1,206.25	1,206.25
1,069,175.81	7,594,347.23	8,663,523.04
12.3%	87.7%	100.0%
5,450,181.62	39,079,152.95	44,529,334.57
12.2%	87.8%	100.0%
0.00	0.00	0.00
(416,488.64)	0.00	(416,488.64)
5,033,692.98	39,079,152.95	44,112,845.93
11.4%	88.6%	100.0%

Summary of Regional Center Expenditures Projection Report (Excludes CPP)
Projected Deficit/Surplus
Sorted Highest to Lowest (Deficit) / Sorted Lowest to Highest (Surplus) (Column E)
PEP dated September 10, 2024

A	B	C	D	E	F	G	H
Rank	Regional Center	Estimated Expenditures	E-1 Contract	Projected Deficit/Surplus D - C	Consumers Status 1 & 2	Per Capita Allocation D/F	Proj. Deficit/Surplus Per Capita E/F
1	East LA	403,479,456	413,444,511	9,965,055	14,713	28,101	677
2	San Gabriel	428,062,474	446,843,838	18,781,364	16,047	27,846	1,170
3	Lanterman	347,489,843	366,512,661	19,022,818	12,634	29,010	1,506
4	Valley Mountain	387,717,914	412,556,554	24,838,640	19,391	21,276	1,281
5	Tri Counties	459,738,033	484,617,335	24,879,302	19,084	25,394	1,304
6	Redwood Coast	164,926,082	191,154,948	26,228,866	4,611	41,456	5,688
7	Harbor	342,516,443	376,553,743	34,037,300	17,773	21,187	1,915
8	Golden Gate	491,152,482	525,798,926	34,646,444	10,424	50,441	3,324
9	Far Northern	260,766,403	296,418,818	35,652,415	9,667	30,663	3,688
10	Central Valley	534,502,043	572,897,130	38,395,087	27,368	20,933	1,403
11	South Central	552,044,503	593,742,749	41,698,246	21,171	28,045	1,970
12	Inland	874,891,707	917,031,032	42,139,325	46,902	19,552	898
13	Orange	631,725,947	674,305,985	42,580,038	25,557	26,384	1,666
14	Alta	696,159,962	738,875,812	42,715,850	30,458	24,259	1,402
15	Westside	441,494,858	487,442,339	45,947,481	10,863	44,872	4,230
16	North LA	841,656,375	890,029,052	48,372,677	34,509	25,791	1,402
17	Kern	266,889,993	318,772,535	51,882,542	13,834	23,043	3,750
18	San Diego	684,940,704	744,565,126	59,624,422	40,526	18,373	1,471
19	East Bay	737,620,289	801,580,345	63,960,056	25,270	31,721	2,531
20	San Andreas	689,205,229	779,924,007	90,718,778	19,378	40,248	4,682
21	North Bay	343,033,652	531,852,738	188,819,086	10,469	50,803	18,036
	Totals	10,580,014,393	11,564,920,184	984,905,791	430,649	26,855	2,287

Summary of Regional Center Expenditures Projection Report (Excludes CPP)
Per Capita Allocation
Sorted Highest to Lowest (Column G)
PEP dated September 10, 2024

A	B	C	D	E	F	G	H
Rank	Regional Center	Estimated Expenditures	E-1 Contract	Projected Deficit/Surplus D - C	Consumers Status 1 & 2	Per Capita Allocation D/F	Proj. Deficit/Surplus Per Capita E/F
1	North Bay	343,033,652	531,852,738	188,819,086	10,469	50,803	18,036
2	Golden Gate	491,152,482	525,798,926	34,646,444	10,424	50,441	3,324
3	Westside	441,494,858	487,442,339	45,947,481	10,863	44,872	4,230
4	Redwood Coast	164,926,082	191,154,948	26,228,866	4,611	41,456	5,688
5	San Andreas	689,205,229	779,924,007	90,718,778	19,378	40,248	4,682
6	East Bay	737,620,289	801,580,345	63,960,056	25,270	31,721	2,531
7	Far Northern	260,766,403	296,418,818	35,652,415	9,667	30,663	3,688
8	Lanterman	347,489,843	366,512,661	19,022,818	12,634	29,010	1,506
9	East LA	403,479,456	413,444,511	9,965,055	14,713	28,101	677
10	South Central	552,044,503	593,742,749	41,698,246	21,171	28,045	1,970
11	San Gabriel	428,062,474	446,843,838	18,781,364	16,047	27,846	1,170
12	Orange	631,725,947	674,305,985	42,580,038	25,557	26,384	1,666
13	North LA	841,656,375	890,029,052	48,372,677	34,509	25,791	1,402
14	Tri Counties	459,738,033	484,617,335	24,879,302	19,084	25,394	1,304
15	Alta	696,159,962	738,875,812	42,715,850	30,458	24,259	1,402
16	Kern	266,889,993	318,772,535	51,882,542	13,834	23,043	3,750
17	Valley Mountain	387,717,914	412,556,554	24,838,640	19,391	21,276	1,281
18	Harbor	342,516,443	376,553,743	34,037,300	17,773	21,187	1,915
19	Central Valley	534,502,043	572,897,130	38,395,087	27,368	20,933	1,403
20	Inland	874,891,707	917,031,032	42,139,325	46,902	19,552	898
21	San Diego	684,940,704	744,565,126	59,624,422	40,526	18,373	1,471
	Totals	10,580,014,393	11,564,920,184	984,905,791	430,649	26,855	2,287

Summary of Vendors with Outstanding Authorization Issues

**Vendors with Outstanding Authorization Issues
As of October 31, 2024**

Fiscal Year	Unique Vendor	No. of O/S Auth's
Prior to FY22	4	4
FY22	1	1
FY23	6	7
FY24	14	16
FY25	6	7
	31	35

Change from October 31, 2024 to January 31, 2025

New Vendors	New Auths	Resolved Vendors	Resolved Auths
1	3	0	0
1	2	0	0
1	2	-1	-1
0	0	-7	-7
5	10	-4	-5
8	17	-12	-13

**Vendors with Outstanding Authorization Issues
As of January 31, 2025**

Fiscal Yr	Unique Vendor Numbers	No. of O/S Auth's
Prior to FY22	5	7
FY22	2	3
FY23	6	8
FY24	7	9
FY25	7	12
	27	39

**Summary of Invoice Payment Processing Timeline for FY2025 Authorizations
Payments through December 2024 State Claim (01/20/2025)**

Service Month	Avg Work Days Between Invoice Generated & Submitted by Vendor	Avg Work Days Between Invoice Submitted by Vendor & Paid by NLACRC	# of Invoices Generated >30 Days After Service Month	% of Invoices Generated >30 Days After Service Month
07/2024	11.02	13.08	508	24%
08/2024	10.72	13.31	432	21%
09/2024	9.75	12.86	235	13%
10/2024	7.37	13.15	153	9%
11/2024	7.91	11.40	21	1%
12/2024	7.19	10.26	0	0%
01/2025				
02/2025				
03/2025				
04/2025				
05/2025				
06/2025				
FY2025 Averages	9.00	12.34	225	11%

Summary of FY2025 Authorization Processing Timeline

Service Month	# of FY2025 Authorizations Generated >20 Days After Start Date	Total # of Authorizations Generated Per Service Month	% of FY2025 Authorizations Generated >20 After Start Date
07/2024	4,582	62,009	7%
08/2024	1,535	6,259	25%
09/2024	1,063	5,993	18%
10/2024	966	6,255	15%
11/2024	625	5,648	11%
12/2024	624	5,521	11%
01/2025	112	5,137	2%
02/2025	0	1,861	0%
03/2025	0	120	0%
04/2025	0	2	0%
05/2025	0	2	0%
06/2025	0	12	0%
FY2025 Averages	792	8,235	7%

**Summary of Invoice Payment Processing Timeline for FY2023 Authorizations
Payments through December 2024 State Claim (01/20/2025)**

Service Month	Avg Work Days Between Invoice Generated & Submitted by Vendor	Avg Work Days Between Invoice Submitted by Vendor & Paid by NLACRC	# of Invoices Generated >30 Days After Service Month	% of Invoices Generated >30 Days After Service Month
07/2022	20.52	13.06	1070	40%
08/2022	19.89	13.48	1113	41%
09/2022	20.78	13.17	1140	40%
10/2022	21.93	14.06	949	36%
11/2022	21.01	13.06	1175	40%
12/2022	24.65	14.55	1041	37%
01/2023	20.74	13.80	1277	47%
02/2023	19.78	14.12	1086	39%
03/2023	20.18	14.14	1005	40%
04/2023	18.87	13.40	913	37%
05/2023	19.26	13.24	832	35%
06/2023	19.16	13.87	810	36%
FY2023 Averages	20.56	13.66	1034.25	39%

Summary of FY2023 Authorization Processing Timeline

Service Month	# of FY2023 Authorizations Generated >20 Days After Start Date	Total # of Authorizations Generated Per Service Month	% of FY2023 Authorizations Generated >20 After Start Date
07/2022	3,285	53,058	6%
08/2022	1,411	5,152	27%
09/2022	1,535	4,853	32%
10/2022	1,314	4,314	30%
11/2022	1,649	4,758	35%
12/2022	1,192	3,880	31%
01/2023	2,235	5,754	39%
02/2023	1,175	4,455	26%
03/2023	1,303	5,059	26%
04/2023	1,063	4,482	24%
05/2023	1,983	5,563	36%
06/2023	1,699	5,079	33%
FY2023 Averages	1,654	8,867	29%

**Summary of Invoice Payment Processing Timeline for FY2024 Authorizations
Payments through December 2024 State Claim (01/20/2025)**

Service Month	Avg Work Days Between Invoice Generated & Submitted by Vendor	Avg Work Days Between Invoice Submitted by Vendor & Paid by NLACRC	# of Invoices Generated >30 Days After Service Month	% of Invoices Generated >30 Days After Service Month
07/2023	19.61	13.43	910	37%
08/2023	17.52	14.12	908	37%
09/2023	16.54	13.51	761	33%
10/2023	16.45	12.83	707	32%
11/2023	15.51	12.12	686	31%
12/2023	19.03	12.84	681	30%
01/2024	15.37	12.43	648	29%
02/2024	13.22	13.80	615	27%
03/2024	12.00	13.44	534	25%
04/2024	12.96	12.92	482	23%
05/2024	12.09	13.04	459	22%
06/2024	10.71	13.23	582	30%
FY2024 Averages	15.08	13.14	664	30%

Summary of FY2024 Authorization Processing Timeline

Service Month	# of FY2024 Authorizations Generated >20 Days After Start Date	Total # of Authorizations Generated Per Service Month	% of FY2024 Authorizations Generated >20 After Start Date
07/2023	3,983	55,245	7%
08/2023	1,543	5,866	26%
09/2023	1,338	5,143	26%
10/2023	1,428	5,454	26%
11/2023	1,446	4,963	29%
12/2023	1,106	4,193	26%
01/2024	1,900	6,014	32%
02/2024	1,619	6,192	26%
03/2024	2,270	6,958	33%
04/2024	2,122	6,722	32%
05/2024	2,510	7,631	33%
06/2024	2,517	6,776	37%
FY2024 Averages	1,982	10,096	28%



PETE CERVINKA
ACTING DIRECTOR

State of California—Health and Human Services Agency
Department of Developmental Services
1215 O Street, Sacramento, CA 95814
www.dds.ca.gov



GAVIN NEWSOM
GOVERNOR

December 3, 2024

Ana Quiles, Board President
North Los Angeles County Regional Center, Inc.
9200 Oakdale Avenue, Suite 100
Chatsworth, CA 91311

Dear Ana Quiles:

The Department of Developmental Services' (DDS) Audit Section has completed the audit of the North Los Angeles County Regional Center (NLACRC). The period of review was from July 1, 2021 through June 30, 2023, with follow-up as needed into prior and subsequent periods. The enclosed report discusses the areas reviewed along with the findings and recommendations. The audit report includes the response submitted by NLACRC as Appendix B and DDS' reply on page 16.

If there is a disagreement with the audit findings, a written "Statement of Disputed Issues" may be filed with DDS' Audit Appeals Unit, pursuant to California Code of Regulations (CCR), Title 17, Section 50730, Request for Administrative Review (excerpt enclosed). The "Statement of Disputed Issues" must be filed and submitted within 30 days of receipt of this audit report to the address below:

Office of Legal Affairs
Department of Developmental Services
P.O. Box 944202
Sacramento, CA 94299-9974

The cooperation of NLACRC's staff in completing the audit is appreciated.

Your invoice for the total amount of \$1,486,453.26 from the current audit findings is enclosed. When making payments to DDS, please refer to the invoice number to ensure that proper credit is given. If you have any questions regarding the payment process, please contact Diane Nanik, Manager, Accounting Section, at (916) 654-2932.

Ana Quiles, Board President
December 3, 2024
Page two

If you have any questions regarding the audit report, please contact Edward Yan,
Manager, Audit Section, at (916) 651-8207.

Sincerely,

Ann Nakamura

ANN NAKAMURA
Branch Chief, Research, Audit, and Evaluation Branch

Attachment(s)

cc: Angela Pao-Johnson, NLACRC
Vini Montague, NLACRC
Bob Sands, DHCS
Carla Castañeda, DDS
Dr. Michi A. Gates, DDS
Hiren Patel, DDS
Jim Knight, DDS
Ernie Cruz, DDS
Aaron Christian, DDS
Ann Nakamura, DDS
Jacqueline Gaytan, DDS
Diane Nanik, DDS
Greg Nabong, DDS
Jonathan Hill, DDS
Edward Yan, DDS
Luciah Ellen Nzima, DDS
Staci Yasui, DDS

State of California
DEPARTMENT OF DEVELOPMENTAL SERVICES
 1215 O Street, MS 10-20
 Sacramento, CA 95814

North Los Angeles County Regional Center, Inc. 9200 Oakdale Avenue, Suite 100 Chatsworth, CA 91311	INVOICE No. INV14983 Date December 3, 2024
--	--

Headquarters

Please return copy of Invoice with your remittance and make payable to:	▶	DEPARTMENT OF DEVELOPMENTAL SERVICES 1215 O Street, MS 10-20 Sacramento, CA 95814 Attn: Diane J. Nanik, Chief of Accounting
Vendor no. NL3633		

<p>For: Per final audit report dated December 3, 2024, please reimburse the Department of Developmental Services for the unresolved overpayment of \$1,486,453.26 for the Fiscal Years 2021-22 & 2022-23.</p> <p style="text-align: center; color: red;">DO NOT OFFSET THIS INVOICE WITH ANY VENDOR CLAIMS. THIS INVOICE MUST BE PAID IN FULL BY CHECK PAYABLE TO DDS.</p>	
Amount Due	\$1,486,453.26

DDS ACCOUNTING OFFICE ONLY:

FY	INV DATE	INV No.	Rptg Structure	Svc Loc	Program	Approp. Ref	Fund	Amount
FY21/22 FY22/23	12-3-2024	INV14983	43009517	96000	9910	101	0001	\$1,486,453.26

California Code of Regulations
Title 17, Division 2
Chapter 1 - General Provisions
Subchapter 7 - Fiscal Audit Appeals
Article 2 - Administrative Review

§50730. Request for Administrative Review.

a) An individual, entity, or organization which disagrees with any portion or aspect of an audit report issued by the Department or regional center may request an administrative review. The appellant's written request shall be submitted to the Department within 30 days after the receipt of the audit report. The request may be amended at any time during the 30-day period.

(b) If the appellant does not submit the written request within the 30-day period, the appeals review officer shall deny such request, and all audit exceptions or findings in the report shall be deemed final unless the appellant establishes good cause for late filing.

(c) The request shall be known as a "Statement of Disputed Issues." It shall be in writing, signed by the appellant or his/her authorized agent, and shall state the address of the appellant and of the agent, if any agent has been designated. An appellant shall specify the name and address of the individual authorized on behalf of the appellant to receive any and all documents, including the final decision of the Director, relating to proceedings conducted pursuant to this subchapter. The Statement of Disputed Issues need not be formal, but it shall be both complete and specific as to each audit exception or finding being protested. In addition, it shall set forth all of the appellant's contentions as to those exceptions or findings, and the estimated dollar amount of each exception or finding being appealed.

(d) If the appeals review officer determines that a Statement of Disputed Issues fails to state the grounds upon which objections to the audit report are based, with sufficient completeness and specificity for full resolution of the issues presented, he/she shall notify the appellant, in writing, that it does not comply with the requirements of this subchapter.

(e) The appellant has 15 days after the date of mailing of such notice within which to file an amended Statement of Disputed Issues. If the appellant does not amend his/her appeal to correct the stated deficiencies within the time permitted, all audit exceptions or findings affected shall be dismissed from the appeal, unless good cause is shown for the noncompliance.

(f) The appellant shall attach to the Statement of Disputed Issues all documents which he/she intends to introduce into evidence in support of stated contentions. An appellant that is unable to locate, prepare, or compile such documents within the appeal period specified in Subsection (a) above, shall include a statement to this effect in the Statement of Disputed Issues. The appellant shall have an additional 30 days after the expiration of the initial 30-day period in which to submit the documents. Documents that are not submitted within this period shall not be accepted into evidence at any stage of the appeal process unless good cause is shown for the failure to present the documents within the prescribed period.



PETE CERVINKA
ACTING DIRECTOR

State of California—Health and Human Services Agency
Department of Developmental Services
1215 O Street, Sacramento, CA 95814
www.dds.ca.gov



GAVIN NEWSOM
GOVERNOR

AUDIT OF THE NORTH LOS ANGELES COUNTY REGIONAL CENTER FOR FISCAL YEARS 2021-22 AND 2022-23

December 3, 2024

DDS TEAM

Aaron Christian, Deputy Director, Data Analytics and Strategy
Ann Nakamura, Branch Chief, Research, Audit, and Evaluation Branch
Edward Yan, Manager, Audit Section
Luciah Ellen Nzima, Chief, Regional Center Audit Unit
Staci Yasui, Supervisor, Regional Center Audit Unit
Audit Staff: Lisa Chiang, Diosdado Agustin, Wilson Chau and Andrew Quok

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REGIONAL CENTER'S RESPONSE	Appendix B

RESTRICTED USE

This audit report is solely for the information and use of DDS, CMS, Department of Health Care Services, and the regional center. This restriction does not limit distribution of this audit report, which is a matter of public record.

EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) conducted a fiscal compliance audit of North Los Angeles County Regional Center (NLACRC) to assess compliance with the requirements set forth in the Lanterman Developmental Disabilities Services Act and Related Laws/Welfare and Institutions (W&I) Code; the Home and Community-based Services (HCBS) Waiver for the Developmentally Disabled; California Code of Regulations (CCR), Title 17; Federal Office of Management and Budget (OMB) Circulars A-122 and A-133; and the contract with DDS. Overall, the audit indicated that the regional center maintains accounting records and supporting documentation for transactions in an organized manner.

The audit period was July 1, 2021, through June 30, 2023, with follow-up, as needed, into prior and subsequent periods. This report identifies some areas where the regional center's administrative and operational controls could be strengthened, but none of the findings were of a nature that would indicate systemic issues or constitute major concerns regarding the regional center's operations.

Findings that need to be addressed.

Finding 1: Incorrect Rate Reform Model Implementation – NLACRC overpaid eight vendors due to incorrect rate increases, resulting in overpayments totaling \$1,025,153.09.

NLACRC recovered overpayments totaling \$16,441.18 from one vendor. Therefore, the remaining overpayment amount is \$1,008,711.91.

Finding 2: Over/Underpayments Due to Incorrect Rates – NLACRC over/underpaid seven vendors due to incorrect application of the newly implemented reform rates. This resulted in overpayments totaling \$873,763 and underpayments totaling \$335,268.38.

NLACRC recovered overpayments from vendors totaling \$396,021.65 and reimbursed vendors totaling \$263,405.34. Therefore, the over/underpayments still outstanding are \$477,741.35 and \$71,863.04 respectively.

Finding 3: Overstated Claims – NLACRC overstated claims totaling \$124,670.23 for 53 vendors. NLACRC has taken corrective action and recovered the overpayments totaling \$117,667.19, with \$7,003.04 still outstanding.

NLACRC provided documentation with its response to the draft audit report, indicating it resolved the remaining overpayments totaling \$7,003.04.

Finding 4: Bank Reconciliations – NLACRC's bank reconciliation process revealed weaknesses with the timeliness of the reconciliations, review process, documentation, and a lack of written policies and procedures.

Finding 5: Service Coordinator Caseload Ratio – NLACRC included positions that were vacant for more than 60 days of the reporting month in its caseload surveys.

Finding 6: Board of Directors (BOD) Conflict of Interest (COI) Statements – NLACRC did not have all governing board members' COI statements completed by August 1st.

Finding 7: Individual Trust Accounts:

A. Individual Trust Balances Over the Resource Limit – NLACRC has three individual trust accounts that exceed the \$2,000 resource limit.

B. Remaining Individual Trust Balances – NLACRC has balances totaling \$46,486.61 for three deceased individual trust accounts.

C. Interest Not Disbursed – NLACRC did not disburse interest to four individual's trust accounts.

Finding 8: Equipment Inventory – NLACRC's fixed asset inventory listing was not complete.

Finding 9: Independent CPA Vendor Audit/Review Oversight – NLACRC's vendor tracking worksheets did not reconcile with the DDS list, documentation was not provided for the exempt vendors, and NLACRC did not notify the department annually of exemptions.

BACKGROUND

DDS and NLACRC, Inc. entered into State Contract HD199012, effective July 1, 2019, through June 30, 2026. This contract specifies that NLACRC, Inc. will operate an agency known as the NLACRC to provide services to individuals with intellectual and developmental disabilities (IDD) and their families. The contract is funded by state and federal funds that are dependent upon the regional center performing certain tasks, providing services to eligible consumers, and submitting billings to DDS.

This audit was conducted from July 31, 2023, through September 28, 2023 by the Audit Section of DDS.

AUTHORITY

The audit was conducted under the authority of the W&I Code, Section 4780.5 and the State Contract between DDS and the regional center.

CRITERIA

The following criteria were used for this audit:

- W&I Code,
- Approved Application for the HCBS Waiver for the Developmentally Disabled,
- CCR, Title 17,
- OMB Circulars A-122 and A-133, and
- The State Contract between DDS and the regional center, effective July 1, 2019.

IEWS OF RESPONSIBLE OFFICIALS

The findings in this audit report will be discussed with the regional center during the formal exit conference after issuance of the draft audit report. After the formal exit conference, DDS will incorporate the views and responses of responsible officials into the final audit report.

CONCLUSIONS

Based upon the audit procedures performed, DDS has determined that except for the items identified in the Findings and Recommendations section, the regional center was in compliance with applicable audit criteria.

The costs claimed during the audit period were for program purposes and adequately supported.

FINDINGS AND RECOMMENDATIONS

Findings that need to be addressed.

Finding 1: Incorrect Rate Reform Model Implementation

The review of the Rate Reform Model implementation revealed eight NLACRC Transportation, Additional Component, Service Code 880 vendors received incorrect rate increases when the 25 percent incremental rate adjustment was implemented in April 2022 and the 50 percent incremental rate adjustment was implemented in January 2023. This occurred due to incorrect data being entered in the worksheets used to calculate the rate. The overpayments to the eight vendors, due to incorrect rate increases, totaled \$1,025,153.09 from April 2022 through May 2023. (See Attachment A)

NLACRC recovered overpayments totaling \$16,441.18 from one vendor. Therefore, the remaining overpayment amount is \$1,008,711.91.

Service Code 880 – Transportation-Additional Component

“With the varied number of unit types used for the billing of these services, the process to establish the equivalent baseline trip rate depends on the current unit type. Regional Centers were instructed to provide the following information:

For services that are billed based on 15-minute, hourly, or mileage rates, report the average number of units per trip.

For services that are not billed based on trip, 15-minute, hourly, or mileage rates, report the average number of trips per unit.”

Recommendation:

NLACRC must reimburse DDS the overpayments made to the remaining seven vendors totaling \$1,008,711.91. In addition, NLACRC should review the accuracy of the worksheets used to establish the rate increases for the eight vendors.

Finding 2: Over/Underpayments Due to Incorrect Rates

The sampled review of 101 POS vendor files revealed seven vendors were reimbursed at incorrect rates. NLACRC overpaid three vendors providing personal assistance, Service Code 62 services totaling \$873,763. In addition, NLACRC underpaid one vendor for adaptive skills trainer services, Service Code 605 and three vendors for in-home respite services, Service Code 862, totaling \$335,268.38. The over/underpayments to the seven vendors occurred when NLACRC did not apply the newly implemented rates that were issued in April 2022 and January 2023. (See Attachment B)

NLACRC recovered overpayments from vendors totaling \$396,021.65 and reimbursed vendors totaling \$263,405.34. Therefore, the over/underpayments still outstanding are \$477,741.35 and \$71,863.04 respectively.

W&I Code, Section 4519.10(c)(1)(A) and (B) states:

“(c)(1)(A) Commencing April 1, 2022, the department shall implement a rate increase for service providers that equals one-quarter of the difference between current rates and the fully funded rate model for each provider.

(B) Commencing January 1, 2023, and continuing through the 2023-24 fiscal year, the department shall adjust rates to equal one-half of the difference between rates in effect March 31, 2022, and the fully funded rate model for each provider, and additional funding shall be available for the quality incentive program described in subdivision (e).”

CCR, Title 17, Section 57300(c)(2) states:

“(c) Regional Centers shall not reimburse vendors:

- (2) For services in an amount greater than the rate established pursuant to these regulations.”

Recommendation:

NLACRC must reimburse DDS the overpayments made to the three vendors totaling \$477,741.35 and make payments to the four vendors totaling \$71,863.04 for the underpayments. In addition, NLACRC should revise the vendors’ payment rates to ensure the vendors are paid correctly.

Finding 3: Overstated Claims

The review of the Operational Indicator Reports revealed 130 instances in which NLACRC overstated claims totaling \$124,670.23. NLACRC provided documentation with its response to the draft audit report indicating it took corrective action to resolve the overpayments totaling \$124,670.23. (See Attachment C).

CCR, Title 17, Section 57300(c)(2) states:

“(c) Regional Centers shall not reimburse vendors:

- (2) For services in an amount greater than the rate established pursuant to these regulations.”

Recommendation:

NLACRC must ensure its staff monitor the Operational Indicator Reports for errors that may have occurred while doing business with its vendors.

Finding 4: Bank Reconciliations

The review of six sampled months of bank reconciliations for the Operations, Client Trust, Dedicated Trust, Payroll and Flex Spending accounts revealed the following weaknesses:

- NLACRC could not provide written policies or procedures for bank reconciliations.

- Only one of the six sampled bank reconciliations for the Operations account was completed in October 2021, while the other five bank reconciliations could not be provided or were never completed.
- All Client Trust bank reconciliations and three months of bank reconciliations for the Dedicated Client Trust Account were not completed in a timely manner. The reconciliations were not completed within 30 days.
- NLACRC could not provide documentation to support the reconciling items from the Operations and Client Trust accounts.
- None of the completed Operations, Payroll and Flex Spending bank reconciliations included the date prepared or date reviewed.

W&I Code, Section 4631(b), states:

“The department’s contract with a regional center shall require strict accountability and reporting of all revenues and expenditures, and strict accountability and reporting as to the effectiveness of the regional center in carrying out its program and fiscal responsibilities as established herein.”

Article I, Section 12 of the contract between DDS and NLACRC states in part:

“The Contractor shall comply with all California statutes, laws, and regulations applicable to nonprofit corporations.”

Article IV, Section 3(a) of the contract between DDS and NLACRC states in part:

“The Contractor shall maintain books, records, documents, case files, and other evidence pertaining to the budget, revenues, expenditures...”

State Administrative Manual, Reconciliations – General - 7901 states in part:

“Agencies/departments are required to perform reconciliations to ensure accuracy and consistency in their accounting records. Agencies/departments will reconcile the account balances to supporting documentation such as invoices, receipts, etc. Agencies/departments will also compare agency/department accounts with records other than those prepared by the

agency/department, such as bank statements used in a bank reconciliation.”

“ . . . each agency/department is responsible for completing any reconciliation necessary to safeguard the state’s assets and ensure reliable financial data.

All reconciliations will show the preparer’s and reviewer’s names and signatures, date prepared, and date reviewed.
Reconciliations will be prepared monthly within 30 days of the preceding month, except for property reconciliations.”

Recommendation:

NLACRC must develop and implement written bank reconciliation policies and procedures. In addition, NLACRC must ensure it completes the bank reconciliations timely, maintains the supporting documents to validate the transactions, and have the bank reconciliations dated by the preparer and reviewer. This will ensure that errors or fraudulent transactions can be detected, analyzed and rectified immediately.

Finding 5: Service Coordinator Caseload Ratio

The review of NLACRC’s Service Coordinator Caseload ratios revealed weakness in its reporting. The review revealed NLACRC included 13 positions that were vacant for more than 60 days of the reporting month. This occurred for both February 2022 and February 2023 caseload surveys.

W&I Code, Section 4640.6(e)(3) states:

“(3) Not include positions that are vacant for more than 60 days or new positions established within 60 days of the reporting month that are still vacant.

Recommendation:

NLACRC should develop procedures to ensure positions vacant for more than 60 days and vacancies established within 60 days of the reporting month are not included in the Service Coordinator Caseload ratios reported to DDS.

Finding 6: BOD COI Statements

The review of BOD COI statements revealed weaknesses in NLACRC's oversight of these statements. The review revealed three BOD COI statements from FY 2021-22 and 16 from FY 2022-23 were not completed by August 1st. NLACRC stated the BOD COI statements were not completed on time due to a training issue. The staff member in charge was trained to have the COI statements completed by August 10th instead of August 1st.

W&I Code, Section 4626(g) states:

“Every regional center board member and regional center employee referenced in subdivision (e) shall complete and file the conflict-of-interest statement by August 1 of each year.”

Recommendation:

NLACRC should improve their BOD COI process to ensure the BOD COI statements are completed by August 1st.

Finding 7: Individual Trust Accounts

A. Individual Trust Balances Over the Resource Limit

The review of the individual trust accounts revealed three individuals with account balances exceeding \$2,000. By exceeding the resource limit, the individuals are at risk of losing SSI benefits that are used to offset the costs of residential services. (See Attachment D)

Social Security Handbook, Chapter 21, Section 2113.2 states:

“In order to receive SSI benefits, you cannot own countable real or personal property (including cash) in excess of a specified amount at the beginning of each month. For an individual with an eligible or ineligible spouse, the applicable limit is one and one-half times as much as that for an individual without a spouse. These limits are set by law, and they are not subject to regular cost-of-living adjustments. But they are subject to change. The limits for January 2009 are \$2,000 for an individual and \$3,000 for a couple.”

Recommendation:

NLACRC must ensure all individual trust balances remain within the resource limits established by the Social Security guidelines.

B. Remaining Individual Trust Balances

The review of the individual trust accounts revealed NLACRC has not taken action to close individual trust accounts for three deceased individuals. The three deceased individual accounts had remaining trust balances totaling \$46,486.61. These remaining trust balances should have been transferred to the Department of Health Care Services (DHCS); if required by Medicaid, forwarded to the individual's beneficiaries; or escheated to the State if unclaimed for more than three years. NLACRC did not state a reason for the remaining balances. (See Attachment E)

Social Security Handbook, Chapter 16, Section 1622 states:

“In the event of the beneficiary's death, conserved funds become the property of the beneficiary's estate. Rather than returning them to us, you must give them to the legal representative of the deceased beneficiary's estate for disposition under State law. If no legal representative exists, you must contact the State probate court (or the State agency handling estate matters) for instructions on what to do with the remaining conserved funds.”

California Code of Civil Procedure (CCP), Article 2, Section 1518(a)(1), states in part:

“All intangible personal property, including intangible personal property maintained in a deposit or account, and the income or increment on such tangible or intangible property, held in a fiduciary capacity for the benefit of another person escheats to this state if for more than three years after it becomes payable or distributable, the owner has not done any of the following:

- (A) Increased or decreased the principal.
- (B) Accepted payment of principal or income.
- (C) Corresponded in writing concerning the property.
- (D) Otherwise indicated an interest in the property as evidenced by a memorandum or other record on file with the fiduciary.”

Recommendation:

NLACRC must follow-up to determine whether DHCS will collect the \$46,486.61 from the deceased individual trust accounts. If DHCS is not seeking repayment from the deceased individuals, the funds must be forwarded to the individuals' beneficiaries or escheated to the State. In addition, NLACRC must forward the remaining funds for the two individuals that transferred to their corresponding regional center and close their account at NLACRC.

C. Interest Not Disbursed

The review of the individual trust accounts revealed four individuals did not receive interest. Two individuals did not receive any interest for the audit period and two individuals have not received interest since January 2023. NLACRC did not state a reason why the interest was not disbursed to the four individuals. (See Attachment F)

Article III, Section 10 of the contract between DDS and NLACRC states in part:

“Contractor shall ensure that the consumer benefits directly from all interest earned on trust accounts. Guided by prudent business practices, all trust funds must be placed in a separate bank account that earns at least the prevailing rate of monetary interest for a “Business Savings” account, or equivalent account. This account shall be in the name of both the State and Contractor in accordance with the provisions of Article III, Section 3. All interest must be allocated to the individual consumer accounts. Bank charges (net after applying bank credits, if any), that are specifically identifiable to the trust account may be offset against the consumers' interest. In no case shall the amount of bank charges allocated to the individual consumer accounts exceed the amount of interest earned.”

Recommendation:

NLACRC must determine why the four individuals did not receive interest and allocate the proper amount to their accounts. In addition, NLACRC should scan the other individual trust accounts to ensure all individual are receiving interest.

Finding 8: Equipment Inventory

The review of the inventory process revealed weakness with NLACRC's inventory taking procedures. NLACRC's fixed asset inventory listing was not updated after the comprehensive physical inventory was completed. There were eight pieces of equipment with a check date older than three years. In addition, NLACRC's inventory did not include the date of the inventory, nor the name and signatures of the inventory takers and reviewer.

Article IV, Section 4(a) of the contract between DDS and NLACRC states in part:

“Contractor shall comply with the State’s Equipment Management System Guidelines for regional center equipment and appropriate directions and instructions which the State may prescribe as reasonably necessary for the protection of State of California property.”

State’s Equipment Management System Guidelines, Section III, F. Inventory of State-Owned Equipment states in part:

“Each RC shall conduct a comprehensive physical inventory of all state-owned nonexpendable equipment and sensitive equipment, as defined in Attachment A, at least once every three years.”

State’s Equipment Management System Guidelines, Section III, F. Inventory of State-Owned Equipment states in part:

“The inventory will be conducted per State Administrative Manual (SAM) Section 8652.”

State Administrative Manual, Inventorying Property - 8652 states in part:

“Taking Physical Inventory

Agencies/departments will make a physical count of all property and reconcile the count with the accounting records at least once every three years. Inventory counting does not need to be performed at one time for an entire agency’s/department’s capital assets/property. Agencies/departments may take a rotating inventory according to an inventory calendar.

Inventory Plan

Agencies/departments are responsible for developing and carrying out an inventory plan which will include:

1. Inventory Taking

- a. Time schedule.
- b. Count procedure (type of listing or count sheet to be used).
- c. Count assignment (statement of who will take the inventory at the times and locations scheduled).

2. Internal Control

- a. Inventories will not be exclusively controlled by the custodian of the property records.
- b. Worksheets used to take inventory will be retained for audit and will show the date of inventory and the name of the inventory taker.”

Recommendation:

NLACRC must develop procedures that adhere to all the requirements set forth regarding the safeguarding of State property. This will ensure compliance with the State Contract, Article IV, Section 4(a), State’s Equipment Management System Guidelines and SAM.

Finding 9: Independent CPA Vendor Audit/Review Oversight

The review of the Vendor Independent CPA Audit/Reviews revealed weakness in NLACRC’s oversight of the Vendor Independent CPA Audit/Reviews. NLACRC used a spreadsheet to track the Vendor Independent CPA Audit/Reviews. However, the spreadsheet did not reconcile with the DDS list of vendors required to submit an Independent CPA Audit/Review that was provided to NLACRC.

In addition, the review revealed NLACRC exempted 34 vendors from 2021 and 73 vendors from 2022. However, NLACRC did not provide documentation to support the exemptions and did not notify the department of the exemptions.

W&I Code Section 4652.5(a)(1)(A)(B) and (b) states in part:

“(a)(1) An entity receiving payments from one or more regional centers shall contract with an independent accounting firm for an audit or review of its financial statements subject to all of the following:

(A) When the amount received from the regional center or regional centers during the entity's fiscal year is more than or equal to five hundred thousand dollars (\$500,000) but less than two million dollars (\$2,000,000), the entity shall obtain an independent review report of its financial statements for the entity's fiscal year that includes the last day of the most recent state fiscal year.

(B) If the amount received from the regional center or regional centers during each state fiscal year is equal to or more than two million dollars (\$2,000,000), the entity shall obtain an independent audit of its financial statements for the entity's fiscal year that includes the last day of the most recent state fiscal year.

(b) An entity subject to subdivision (a) shall provide copies of the independent audit or independent review report required by subdivision (a), and accompanying management letters, to the vendoring regional center within 9 months of the end of the entity's fiscal year."

W&I Code, Section 4652.5(d)(2) states in part:

"A regional center shall submit copies of all independent audit reports that it receives to the department for review. The department shall compile data, by regional center, on vendor compliance with audit requirements and opinions resulting from audit reports and shall annually publish the data in the performance dashboard developed pursuant to Section 4572."

W&I Code, Section 4652.5(h) states in part:

"(1) An entity required to obtain an independent review report of its financial statements pursuant to subparagraph (A) of paragraph (1) of subdivision (a) may apply to the regional center for, and the regional center shall grant, a two-year exemption from the independent review report requirement if the regional center does not find issues in the prior year's independent review report that have an impact on regional center services."

(2) An entity required to obtain an independent audit of its financial statements pursuant to subparagraph (B) of paragraph (1) of subdivision (a) may apply to the regional center for an exemption from the independent audit requirement, subject to both the following conditions:

- (A) If the independent audit for the prior year resulted in an unmodified opinion or an unmodified opinion with additional communication, the regional center shall grant the entity a two-year exemption.
- (B) If the independent audit for the prior year resulted in a qualified opinion and the issues are not material, the regional center shall grant the entity a two-year exemption. The entity and the regional center shall continue to address issues raised in this independent audit, regardless of whether the exemption is granted.

(3) A regional center shall annually report to the department any exemptions granted pursuant to this subdivision.”

CCR, Title 17, Section 54370(a) states:

“(a) The vendoring regional center shall be responsible for ensuring that vendors within its service catchment area comply with the vendorization requirements.”

Recommendation:

NLACRC should develop and implement policies and procedures to ensure it is properly tracking and following up with vendors who are required to, but have not, submitted an audit report or review. Failure to receive these reports limits NLACRC’s ability to detect vendor issues that may adversely affect services. In addition, NLACRC should ensure documentation is maintained to support the exemptions and develop a procedure to notify the department annually of these exemptions.

EVALUATION OF RESPONSE

As part of the audit report process, the regional center was provided with a draft audit report and requested to provide a response to the findings. Its response is provided as Appendix B. DDS' Audit Section has evaluated the response and will confirm the appropriate corrective actions have been taken during the next scheduled audit, unless otherwise described.

Finding 1: Incorrect Rate Reform Model Implementation

NLACRC stated that DDS' assumption that all transportation vendors providing Additional Component, Service Code 880 services are only providing two trips per day to consumers is incorrect since some vendors transport consumers to multiple locations daily based on the consumer's individual program plan.

In addition, NLACRC explained that it implemented the new rates based off DDS' instructions to have the vendors complete the worksheets based off the number of trips per day. Nonetheless, NLACRC asked the vendors to re-evaluate the data in their worksheets, as overpayments totaling \$1,025,153.09 resulted from incorrectly implementing the rate reform model.

After the worksheets were re-evaluated, NLACRC recovered \$16,441.18 in overpayments from one vendor and coordinated repayment plans with two vendors totaling \$724,491.92. Per NLACRC, among the remaining five vendors with overpayments totaling \$284,220, three assert that the average number of trips per unit exceeded two per day and there are no overpayments; the last two plan to appeal the overpayment, stating they were following DDS' instructions. As a result, NLACRC must submit reimbursement updates to DDS indicating \$724,491.92 was collected through their payments plans with the two vendors and reimburse DDS the remaining balance totaling \$284,220.

Finding 2: Over/Underpayments Due to Incorrect Rates

NLACRC took corrective action to resolve the \$873,763 in overpayments by providing documentation showing \$396,021.65 was collected from the vendors. NLACRC also explained that the remaining \$477,741.35 will be offset towards future payments to the vendor.

In addition, NLACRC took corrective action to resolve the \$335,268.38 in underpayments by providing documentation showing payments were made to the vendors totaling \$263,405.34. NLACRC explained that the

remaining \$71,863.04 will be paid to the vendors once it receives permission from DDS to issue payments for the closed fiscal years.

Finding 3: Overstated Claims

NLACRC provided documentation with its response to the draft audit report indicating it took corrective action to resolve the overpayments totaling \$124,670.23. Therefore this issue is resolved.

Finding 4: Bank Reconciliations

NLACRC acknowledges the importance of having timely bank reconciliations and stated the bank reconciliations were delayed due to changes in staffing and workload challenges due to COVID. NLACRC took corrective action by providing documentation indicating the bank reconciliations were subsequently completed for FY 2021-22 and 2022-23 and that bank reconciliation policies and procedures are documented.

Finding 5: Service Coordinator Caseload Ratio

NLACRC stated the positions vacant for more than 60 days of the reporting month were inadvertently included in the caseload reports due to new staff completing the reports. NLACRC states that, going forward, it will exclude the vacant positions from the service coordinator caseload reports.

Finding 6: BOD COI Statements

NLACRC stated it has implemented procedures to ensure its Board members complete and submit a COI statement by August 1st of each year and will forward the completed COI statements to DDS within ten days of completion or no later than August 10th of each year.

Finding 7: Individual Trust Accounts

A. Individual Trust Balances Over the Resource Limit

NLACRC stated it will ensure the individual trust balances remain within the resource limit established by Social Security and took corrective action by providing documentation indicating the three individual trust accounts are currently below the \$2,000 resource limit.

B. Remaining Individual Trust Balances

NLACRC took corrective action by providing documentation indicating the remaining trust balances for the three individuals have been distributed to their next of kins.

C. Interest Not Disbursed

NLACRC stated the interest was not disbursed to the four individuals due to the interest calculation indicator being turned off. NLACRC stated it will take corrective action by turning the interest calculation indicator on for all individuals with a trust balance and disburse the interest to the four individuals once it calculates the quarterly interest through September 2024.

Finding 8: Equipment Inventory

NLACRC took corrective action by updating its equipment inventory procedures and updated their inventory software with additional options to allow the inventory taker to use hand scanners for recording.

Finding 9: Independent CPA Vendor Audit/Review Oversight

NLACRC disagrees with the finding that their spreadsheet did not reconcile with DDS' list of vendors and that documentation was not maintained to support the exemptions granted. NLACRC provided a different spreadsheet and copies of exemptions with its response to the draft report that were not provided during the audit. Therefore, DDS stands by its finding. DDS reviewed the spreadsheet and exemptions and can confirm the new spreadsheet reconciles with the DDS data. However, 70 of the 107 exemptions remain unsupported, and documentation was not provided to verify that the exemptions were reported to DDS.

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
1	HL0405	Rawaters, Inc.	Apr-22	880	blank	\$3,126.38	\$0.00	\$3,126.38
	HL0405	Rawaters, Inc.	May-22	880	blank	\$3,126.38	\$0.00	\$3,126.38
	HL0405	Rawaters, Inc.	Jun-22	880	blank	\$3,275.25	\$0.00	\$3,275.25
	HL0405	Rawaters, Inc.	Jul-22	880	blank	\$3,424.13	\$0.00	\$3,424.13
	HL0405	Rawaters, Inc.	Aug-22	880	blank	\$4,108.95	\$0.00	\$4,108.95
	HL0405	Rawaters, Inc.	Sep-22	880	blank	\$3,751.65	\$0.00	\$3,751.65
	HL0405	Rawaters, Inc.	Oct-22	880	blank	\$3,751.65	\$0.00	\$3,751.65
	HL0405	Rawaters, Inc.	Nov-22	880	blank	\$3,573.00	\$0.00	\$3,573.00
	HL0405	Rawaters, Inc.	Dec-22	880	blank	\$3,632.55	\$0.00	\$3,632.55
	HL0405	Rawaters, Inc.	Jan-23	880	blank	\$7,389.16	\$0.00	\$7,389.16
	HL0405	Rawaters, Inc.	Feb-23	880	blank	\$6,137.77	\$0.00	\$6,137.77
	HL0405	Rawaters, Inc.	Mar-23	880	blank	\$6,852.85	\$0.00	\$6,852.85
	HL0405	Rawaters, Inc.	Apr-23	880	blank	\$5,959.00	\$0.00	\$5,959.00
	HL0405	Rawaters, Inc.	May-23	880	blank	\$6,554.90	\$0.00	\$6,554.90
HL0405 Total						\$64,663.61	\$0.00	\$64,663.61
2	HL0635	Partners for Potential, Inc.	Apr-22	880	blank	\$1,289.44	\$0.00	\$1,289.44
	HL0635	Partners for Potential, Inc.	May-22	880	blank	\$1,020.34	\$0.00	\$1,020.34
	HL0635	Partners for Potential, Inc.	Jun-22	880	blank	\$1,375.40	\$0.00	\$1,375.40
	HL0635	Partners for Potential, Inc.	Jul-22	880	blank	\$1,136.20	\$0.00	\$1,136.20
	HL0635	Partners for Potential, Inc.	Aug-22	880	blank	\$1,326.81	\$0.00	\$1,326.81
	HL0635	Partners for Potential, Inc.	Sep-22	880	blank	\$1,196.00	\$0.00	\$1,196.00
	HL0635	Partners for Potential, Inc.	Oct-22	880	blank	\$1,311.86	\$0.00	\$1,311.86
	HL0635	Partners for Potential, Inc.	Nov-22	880	blank	\$1,274.49	\$0.00	\$1,274.49
	HL0635	Partners for Potential, Inc.	Dec-22	880	blank	\$1,128.73	\$0.00	\$1,128.73
	HL0635	Partners for Potential, Inc.	Jan-23	880	blank	\$3,090.51	\$0.00	\$3,090.51
	HL0635	Partners for Potential, Inc.	Feb-23	880	blank	\$3,090.51	\$0.00	\$3,090.51
	HL0635	Partners for Potential, Inc.	Mar-23	880	blank	\$3,717.57	\$0.00	\$3,717.57
	HL0635	Partners for Potential, Inc.	Apr-23	880	blank	\$3,277.14	\$0.00	\$3,277.14
	HL0635	Partners for Potential, Inc.	May-23	880	blank	\$3,896.73	\$0.00	\$3,896.73
HL0635 Total						\$28,131.72	\$0.00	\$28,131.72

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
3	HL0699	The Adult Skills Center	Apr-22	880	DAY	\$24,826.75	\$0.00	\$24,826.75
	HL0699	The Adult Skills Center	May-22	880	DAY	\$28,265.24	\$0.00	\$28,265.24
	HL0699	The Adult Skills Center	Jun-22	880	DAY	\$28,553.04	\$0.00	\$28,553.04
	HL0699	The Adult Skills Center	Jul-22	880	DAY	\$32,748.90	\$0.00	\$32,748.90
	HL0699	The Adult Skills Center	Aug-22	880	DAY	\$36,232.82	\$0.00	\$36,232.82
	HL0699	The Adult Skills Center	Sep-22	880	DAY	\$35,899.58	\$0.00	\$35,899.58
	HL0699	The Adult Skills Center	Oct-22	880	DAY	\$35,414.86	\$0.00	\$35,414.86
	HL0699	The Adult Skills Center	Nov-22	880	DAY	\$33,854.66	\$0.00	\$33,854.66
	HL0699	The Adult Skills Center	Dec-22	880	DAY	\$27,068.58	\$0.00	\$27,068.58
	HL0699	The Adult Skills Center	Jan-23	880	DAY	\$64,367.82	\$0.00	\$64,367.82
	HL0699	The Adult Skills Center	Feb-23	880	DAY	\$73,004.74	\$0.00	\$73,004.74
	HL0699	The Adult Skills Center	Mar-23	880	DAY	\$81,156.79	\$0.00	\$81,156.79
	HL0699	The Adult Skills Center	Apr-23	880	DAY	\$71,913.76	\$0.00	\$71,913.76
HL0699	The Adult Skills Center	May-23	880	DAY	\$86,520.78	\$0.00	\$86,520.78	
HL0699 Total						\$659,828.31	\$0.00	\$659,828.31
4	HL0709	Paradise Adult Day Treatment	Apr-22	880	blank	\$939.33	(\$939.33)	\$0.00
	HL0709	Paradise Adult Day Treatment	May-22	880	blank	\$984.06	(\$984.06)	\$0.00
	HL0709	Paradise Adult Day Treatment	Jun-22	880	blank	\$1,017.61	(\$1,017.61)	\$0.00
	HL0709	Paradise Adult Day Treatment	Jul-22	880	blank	\$894.60	(\$894.60)	\$0.00
	HL0709	Paradise Adult Day Treatment	Aug-22	880	blank	\$704.50	(\$704.50)	\$0.00
	HL0709	Paradise Adult Day Treatment	Sep-22	880	blank	\$469.67	(\$469.67)	\$0.00
	HL0709	Paradise Adult Day Treatment	Oct-22	880	blank	\$872.24	(\$872.24)	\$0.00
	HL0709	Paradise Adult Day Treatment	Nov-22	880	blank	\$827.51	(\$827.51)	\$0.00
	HL0709	Paradise Adult Day Treatment	Dec-22	880	blank	\$480.85	(\$480.85)	\$0.00
	HL0709	Paradise Adult Day Treatment	Jan-23	880	blank	\$1,787.60	(\$1,787.60)	\$0.00
	HL0709	Paradise Adult Day Treatment	Feb-23	880	blank	\$1,787.60	(\$1,787.60)	\$0.00
	HL0709	Paradise Adult Day Treatment	Mar-23	880	blank	\$2,055.74	(\$2,055.74)	\$0.00
	HL0709	Paradise Adult Day Treatment	Apr-23	880	blank	\$1,787.60	(\$1,787.60)	\$0.00
HL0709	Paradise Adult Day Treatment	May-23	880	blank	\$1,832.29	(\$1,832.29)	\$0.00	
HL0709 Total						\$16,441.18	(\$16,441.18)	\$0.00

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
5	HL0760	Partners for Potential, Inc.	Apr-22	880	blank	\$2,021.32	\$0.00	\$2,021.32
	HL0760	Partners for Potential, Inc.	May-22	880	blank	\$1,794.25	\$0.00	\$1,794.25
	HL0760	Partners for Potential, Inc.	Jun-22	880	blank	\$1,831.47	\$0.00	\$1,831.47
	HL0760	Partners for Potential, Inc.	Jul-22	880	blank	\$1,392.22	\$0.00	\$1,392.22
	HL0760	Partners for Potential, Inc.	Aug-22	880	blank	\$1,671.40	\$0.00	\$1,671.40
	HL0760	Partners for Potential, Inc.	Sep-22	880	blank	\$1,931.98	\$0.00	\$1,931.98
	HL0760	Partners for Potential, Inc.	Oct-22	880	blank	\$1,824.03	\$0.00	\$1,824.03
	HL0760	Partners for Potential, Inc.	Nov-22	880	blank	\$1,864.97	\$0.00	\$1,864.97
	HL0760	Partners for Potential, Inc.	Dec-22	880	blank	\$1,898.48	\$0.00	\$1,898.48
	HL0760	Partners for Potential, Inc.	Jan-23	880	blank	\$5,300.51	\$0.00	\$5,300.51
	HL0760	Partners for Potential, Inc.	Feb-23	880	blank	\$4,965.03	\$0.00	\$4,965.03
	HL0760	Partners for Potential, Inc.	Mar-23	880	blank	\$7,201.53	\$0.00	\$7,201.53
	HL0760	Partners for Potential, Inc.	Apr-23	880	blank	\$6,426.21	\$0.00	\$6,426.21
HL0760	Partners for Potential, Inc.	May-23	880	blank	\$7,410.27	\$0.00	\$7,410.27	
HL0760 Total						\$47,533.65	\$0.00	\$47,533.65
6	HL0768	Pleasantview Industries	Apr-22	880	blank	\$941.54	\$0.00	\$941.54
	HL0768	Pleasantview Industries	May-22	880	blank	\$956.48	\$0.00	\$956.48
	HL0768	Pleasantview Industries	Jun-22	880	blank	\$1,046.15	\$0.00	\$1,046.15
	HL0768	Pleasantview Industries	Jul-22	880	blank	\$665.05	\$0.00	\$665.05
	HL0768	Pleasantview Industries	Aug-22	880	blank	\$702.42	\$0.00	\$702.42
	HL0768	Pleasantview Industries	Sep-22	880	blank	\$1,090.99	\$0.00	\$1,090.99
	HL0768	Pleasantview Industries	Oct-22	880	blank	\$1,793.40	\$0.00	\$1,793.40
	HL0768	Pleasantview Industries	Nov-22	880	blank	\$2,533.18	\$0.00	\$2,533.18
	HL0768	Pleasantview Industries	Dec-22	880	blank	\$2,047.47	\$0.00	\$2,047.47
	HL0768	Pleasantview Industries	Jan-23	880	blank	\$1,008.45	\$0.00	\$1,008.45
	HL0768	Pleasantview Industries	Feb-23	880	blank	\$832.91	\$0.00	\$832.91
	HL0768	Pleasantview Industries	Mar-23	880	blank	\$907.61	\$0.00	\$907.61
	HL0768	Pleasantview Industries	Apr-23	880	blank	\$1,071.95	\$0.00	\$1,071.95
HL0768	Pleasantview Industries	May-23	880	blank	\$1,374.48	\$0.00	\$1,374.48	
HL0768 Total						\$16,972.04	\$0.00	\$16,972.04

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
7	HL0776	California Spectrum Care	Apr-22	880	blank	\$7,531.28	\$0.00	\$7,531.28
	HL0776	California Spectrum Care	May-22	880	blank	\$7,576.38	\$0.00	\$7,576.38
	HL0776	California Spectrum Care	Jun-22	880	blank	\$7,155.47	\$0.00	\$7,155.47
	HL0776	California Spectrum Care	Jul-22	880	blank	\$7,846.97	\$0.00	\$7,846.97
	HL0776	California Spectrum Care	Aug-22	880	blank	\$8,583.56	\$0.00	\$8,583.56
	HL0776	California Spectrum Care	Sep-22	880	blank	\$8,463.30	\$0.00	\$8,463.30
	HL0776	California Spectrum Care	Oct-22	880	blank	\$8,042.39	\$0.00	\$8,042.39
	HL0776	California Spectrum Care	Nov-22	880	blank	\$7,546.32	\$0.00	\$7,546.32
	HL0776	California Spectrum Care	Dec-22	880	blank	\$6,448.94	\$0.00	\$6,448.94
	HL0776	California Spectrum Care	Jan-23	880	blank	\$18,099.05	\$0.00	\$18,099.05
	HL0776	California Spectrum Care	Feb-23	880	blank	\$18,249.12	\$0.00	\$18,249.12
	HL0776	California Spectrum Care	Mar-23	880	blank	\$21,670.83	\$0.00	\$21,670.83
	HL0776	California Spectrum Care	Apr-23	880	blank	\$22,301.15	\$0.00	\$22,301.15
HL0776	California Spectrum Care	May-23	880	blank	\$23,591.79	\$0.00	\$23,591.79	
HL0776 Total						\$173,106.53	\$0.00	\$173,106.53
8	HP6312	Intergrated Community Options	Apr-22	880	AM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Apr-22	880	DY	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	LG	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	SYM	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	MB	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	PS1	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	TT	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	SD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	CR	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Apr-22	880	DM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Apr-22	880	KWS	\$44.58	\$0.00	\$44.58
	HP6312	Intergrated Community Options	Apr-22	880	RD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	AM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	May-22	880	DY	\$78.01	\$0.00	\$78.01
HP6312	Intergrated Community Options	May-22	880	LG	\$78.01	\$0.00	\$78.01	

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
8	HP6312	Intergrated Community Options	May-22	880	SYM	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	MB	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	PS1	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	TT	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	SD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	CR	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	May-22	880	DM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	May-22	880	RD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Jun-22	880	AM	\$163.46	\$0.00	\$163.46
	HP6312	Intergrated Community Options	Jun-22	880	DY	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	LG	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Jun-22	880	SYM	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	MB	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	PS1	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	TT	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	SD	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	CR	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jun-22	880	DM	\$163.46	\$0.00	\$163.46
	HP6312	Intergrated Community Options	Jun-22	880	RD	\$81.73	\$0.00	\$81.73
	HP6312	Intergrated Community Options	Jul-22	880	AM	\$148.60	\$0.00	\$148.60
	HP6312	Intergrated Community Options	Jul-22	880	DY	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	LG	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	SYM	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	MB	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	PS1	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	TT	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	SD	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Jul-22	880	CR	\$74.30	\$0.00	\$74.30
HP6312	Intergrated Community Options	Jul-22	880	DM	\$148.60	\$0.00	\$148.60	
HP6312	Intergrated Community Options	Jul-22	880	RD	\$74.30	\$0.00	\$74.30	

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
8	HP6312	Intergrated Community Options	Aug-22	880	AM	\$170.89	\$0.00	\$170.89
	HP6312	Intergrated Community Options	Aug-22	880	DY	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	LG	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	SYM	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	MB	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	PS1	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	TT	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	SD	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	CR	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Aug-22	880	DM	\$170.89	\$0.00	\$170.89
	HP6312	Intergrated Community Options	Aug-22	880	RD	\$85.45	\$0.00	\$85.45
	HP6312	Intergrated Community Options	Sep-22	880	AM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Sep-22	880	DY	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	LG	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	SYM	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	MB	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	PS1	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	TT	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	SD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Sep-22	880	CR	\$63.16	\$0.00	\$63.16
	HP6312	Intergrated Community Options	Sep-22	880	DM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Sep-22	880	RD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Oct-22	880	AM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Oct-22	880	DY	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Oct-22	880	LG	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Oct-22	880	SYM	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Oct-22	880	MB	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Oct-22	880	PS1	\$78.01	\$0.00	\$78.01
HP6312	Intergrated Community Options	Oct-22	880	TT	\$78.01	\$0.00	\$78.01	
HP6312	Intergrated Community Options	Oct-22	880	SD	\$78.01	\$0.00	\$78.01	

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
8	HP6312	Intergrated Community Options	Oct-22	880	CR	\$55.73	\$0.00	\$55.73
	HP6312	Intergrated Community Options	Oct-22	880	DM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Oct-22	880	RD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Nov-22	880	AM	\$148.60	\$0.00	\$148.60
	HP6312	Intergrated Community Options	Nov-22	880	DY	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	LG	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	SYM	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	MB	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	PS1	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	TT	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	SD	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	CR	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Nov-22	880	DM	\$148.60	\$0.00	\$148.60
	HP6312	Intergrated Community Options	Nov-22	880	RD	\$74.30	\$0.00	\$74.30
	HP6312	Intergrated Community Options	Dec-22	880	AM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Dec-22	880	DY	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	LG	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	SYM	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	MB	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	PS1	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	TT	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	SD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Dec-22	880	CR	\$59.44	\$0.00	\$59.44
	HP6312	Intergrated Community Options	Dec-22	880	DM	\$156.03	\$0.00	\$156.03
	HP6312	Intergrated Community Options	Dec-22	880	RD	\$78.01	\$0.00	\$78.01
	HP6312	Intergrated Community Options	Jan-23	880	AM	\$312.48	\$0.00	\$312.48
	HP6312	Intergrated Community Options	Jan-23	880	DY	\$156.24	\$0.00	\$156.24
	HP6312	Intergrated Community Options	Jan-23	880	LG	\$156.24	\$0.00	\$156.24
HP6312	Intergrated Community Options	Jan-23	880	SYM	\$156.24	\$0.00	\$156.24	
HP6312	Intergrated Community Options	Jan-23	880	MB	\$156.24	\$0.00	\$156.24	

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
8	HP6312	Intergrated Community Options	Jan-23	880	PS1	\$156.24	\$0.00	\$156.24
	HP6312	Intergrated Community Options	Jan-23	880	TT	\$156.24	\$0.00	\$156.24
	HP6312	Intergrated Community Options	Jan-23	880	SD	\$156.24	\$0.00	\$156.24
	HP6312	Intergrated Community Options	Jan-23	880	CR	\$111.60	\$0.00	\$111.60
	HP6312	Intergrated Community Options	Jan-23	880	DM	\$312.48	\$0.00	\$312.48
	HP6312	Intergrated Community Options	Jan-23	880	RD	\$156.24	\$0.00	\$156.24
	HP6312	Intergrated Community Options	Feb-23	880	AM	\$297.60	\$0.00	\$297.60
	HP6312	Intergrated Community Options	Feb-23	880	DY	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	LG	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	SYM	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	MB	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	PS1	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	TT	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	SD	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Feb-23	880	CR	\$104.16	\$0.00	\$104.16
	HP6312	Intergrated Community Options	Feb-23	880	DM	\$297.60	\$0.00	\$297.60
	HP6312	Intergrated Community Options	Feb-23	880	RD	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Mar-23	880	AM	\$342.24	\$0.00	\$342.24
	HP6312	Intergrated Community Options	Mar-23	880	DY	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	LG	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	SYM	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	MB	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	PS1	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	TT	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	SD	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	CR	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Mar-23	880	DM	\$252.96	\$0.00	\$252.96
	HP6312	Intergrated Community Options	Mar-23	880	RD	\$171.12	\$0.00	\$171.12
	HP6312	Intergrated Community Options	Apr-23	880	AM	\$297.60	\$0.00	\$297.60
	HP6312	Intergrated Community Options	Apr-23	880	DY	\$148.80	\$0.00	\$148.80
HP6312	Intergrated Community Options	Apr-23	880	LG	\$148.80	\$0.00	\$148.80	

**North Los Angeles County Regional Center
Incorrect Rate Reform Model Implementation
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Overpayment	NLACRC Corrections	Outstanding Balance
8	HP6312	Intergrated Community Options	Apr-23	880	SYM	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	MB	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	PS1	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	TT	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	SD	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	CR	\$59.52	\$0.00	\$59.52
	HP6312	Intergrated Community Options	Apr-23	880	DM	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	Apr-23	880	RD	\$148.80	\$0.00	\$148.80
	HP6312	Intergrated Community Options	May-23	880	AM	\$193.44	\$0.00	\$193.44
	HP6312	Intergrated Community Options	May-23	880	DY	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	LG	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	SYM	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	MB	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	PS1	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	TT	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	SD	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	DM	\$163.68	\$0.00	\$163.68
	HP6312	Intergrated Community Options	May-23	880	RD	\$104.16	\$0.00	\$104.16
HP6312 Total						\$18,476.07	\$0.00	\$18,476.07
Grand Total						\$1,025,153.09	(\$16,441.18)	\$1,008,711.91

**North Los Angeles County Regional Center
Over/Underpayments Due to Incorrect Rates
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
1	HL0320	Choice Homecare, Inc.	Apr-22	862	blank	(\$26.75)	\$0.00	(\$26.75)
			May-22		blank	(\$26.75)	\$0.00	(\$26.75)
			Jun-22		blank	(\$26.75)	\$0.00	(\$26.75)
			Apr-22		PC1	(\$20,107.44)	\$0.00	(\$20,107.44)
			May-22		PC1	(\$20,327.86)	\$0.00	(\$20,327.86)
			Jun-22		PC1	(\$20,698.08)	\$0.00	(\$20,698.08)
			Jul-22		PC1	(\$20,972.00)	\$20,972.00	\$0.00
			Aug-22		PC1	(\$21,325.46)	\$21,325.46	\$0.00
			Sep-22		PC1	(\$20,623.18)	\$20,623.18	\$0.00
			Oct-22		PC1	(\$20,109.58)	\$20,109.58	\$0.00
			Nov-22		PC1	(\$21,082.21)	\$21,082.21	\$0.00
			Dec-22		PC1	(\$20,363.17)	\$20,363.17	\$0.00
HL0320 Total						(\$185,689.23)	\$124,475.60	(\$61,213.63)
2	HL0461	Maxim Healthcare Services	Apr-22	862	blank	(\$2,262.55)	\$2,262.55	\$0.00
			May-22		blank	(\$2,230.20)	\$2,230.20	\$0.00
			Jun-22		blank	(\$2,426.09)	\$2,426.09	(\$0.00)
			Jul-22		blank	(\$2,509.16)	\$2,480.17	(\$28.99)
			Aug-22		blank	(\$2,462.05)	\$2,450.12	(\$11.93)
			Sep-22		blank	(\$3,113.68)	\$3,013.18	(\$100.50)
			Oct-22		blank	(\$2,973.05)	\$2,973.05	\$0.00
			Nov-22		blank	(\$2,967.49)	\$2,958.92	(\$8.57)
			Dec-22		blank	(\$2,847.56)	\$2,802.40	(\$45.16)
			Jan-23		blank	(\$3,011.49)	\$3,011.49	\$0.00
			Feb-23		blank	(\$2,971.11)	\$2,971.11	\$0.00
			Apr-22		PC1	(\$3,202.21)	\$0.00	(\$3,202.21)

**North Los Angeles County Regional Center
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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
2	HL0461	Maxim Healthcare Services	May-22	862	PC1	(\$3,442.90)	\$0.00	(\$3,442.90)
			Jun-22		PC1	(\$3,467.92)	\$0.00	(\$3,467.92)
			Jul-22		PC1	(\$3,925.42)	\$3,925.42	\$0.00
			Aug-22		PC1	(\$3,660.11)	\$3,660.11	\$0.00
			Sep-22		PC1	(\$3,632.20)	\$3,632.20	\$0.00
			Oct-22		PC1	(\$3,999.44)	\$3,999.44	\$0.00
			Nov-22		PC1	(\$3,890.04)	\$3,890.04	\$0.00
			Dec-22		PC1	(\$3,936.22)	\$3,936.22	\$0.00
			Jan-23		PC1	(\$3,907.82)	\$3,907.82	\$0.00
			Feb-23		PC1	(\$3,828.73)	\$3,828.73	\$0.00
			Mar-23		PC1	(\$4,058.72)	\$4,058.72	\$0.00
			Apr-23		PC1	(\$3,933.62)	\$3,933.62	\$0.00
			Apr-22		PC2	(\$93.84)	\$0.00	(\$93.84)
			May-22		PC2	(\$129.84)	\$0.00	(\$129.84)
			Jun-22		PC2	(\$117.55)	\$0.00	(\$117.55)
			Jul-22		PC2	(\$128.65)	\$128.65	\$0.00
			Aug-22		PC2	(\$128.57)	\$128.57	\$0.00
			Sep-22		PC2	(\$125.14)	\$125.14	\$0.00
			Oct-22		PC2	(\$116.35)	\$116.35	\$0.00
			Nov-22		PC2	(\$112.24)	\$112.24	\$0.00
			Dec-22		PC2	(\$153.30)	\$153.30	\$0.00
			Jan-23		PC2	(\$163.23)	\$163.23	\$0.00
			Feb-23		PC2	(\$211.91)	\$211.91	\$0.00
Mar-23	PC2	(\$201.85)	\$201.85	\$0.00				
Apr-23	PC2	(\$206.76)	\$206.76	\$0.00				

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Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
2	HL0461	Maxim Healthcare Services	Apr-22	862	SIB2	(\$70.93)	\$70.93	\$0.00
			May-22		SIB2	(\$96.60)	\$96.60	\$0.00
			Jun-22		SIB2	(\$92.82)	\$92.82	\$0.00
			Jul-22		SIB2	(\$61.91)	\$61.91	\$0.00
			Aug-22		SIB2	(\$96.60)	\$96.60	\$0.00
			Sep-22		SIB2	(\$67.77)	\$67.77	\$0.00
			Oct-22		SIB2	(\$136.19)	\$136.19	\$0.00
			Nov-22		SIB2	(\$86.44)	\$86.44	\$0.00
			Dec-22		SIB2	(\$77.57)	\$77.57	\$0.00
			Jan-23		SIB2	(\$55.37)	\$55.37	\$0.00
			Feb-23		SIB2	(\$54.15)	\$54.15	\$0.00
			Jun-22		SIB3	(\$8.25)	\$8.25	\$0.00
HL0461 Total						(\$81,453.61)	\$70,804.20	(\$10,649.41)
3	HL0483	Bell Homecare Staffing	Apr-22	862	blank	(\$2,576.80)	\$2,576.80	\$0.00
			May-22		blank	(\$2,434.42)	\$2,434.42	\$0.00
			Jun-22		blank	(\$2,194.36)	\$2,194.36	\$0.00
			Jul-22		blank	(\$2,336.73)	\$2,336.73	\$0.00
			Aug-22		blank	(\$2,130.90)	\$2,130.90	\$0.00
			Sep-22		blank	(\$2,130.49)	\$2,130.49	\$0.00
			Oct-22		blank	(\$2,113.77)	\$2,113.77	\$0.00
			Nov-22		blank	(\$2,257.41)	\$2,257.41	\$0.00
			Dec-22		blank	(\$2,264.49)	\$2,264.49	\$0.00
			Jan-23		blank	(\$3,791.71)	\$3,791.71	\$0.00
			Feb-23		blank	(\$3,714.07)	\$3,714.07	\$0.00
			Apr-22		PC1	(\$2,655.71)	\$2,655.71	\$0.00

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
3	HL0483	Bell Homecare Staffing	May-22	862	PC1	(\$2,604.36)	\$2,604.36	\$0.00
			Jun-22		PC1	(\$2,678.66)	\$2,678.66	\$0.00
			Jul-22		PC1	(\$2,661.55)	\$2,661.55	\$0.00
			Aug-22		PC1	(\$2,765.92)	\$2,765.92	\$0.00
			Sep-22		PC1	(\$2,609.70)	\$2,609.70	\$0.00
			Oct-22		PC1	(\$2,683.69)	\$2,683.69	\$0.00
			Nov-22		PC1	(\$2,496.22)	\$2,496.22	\$0.00
			Dec-22		PC1	(\$2,594.34)	\$2,594.34	\$0.00
			Jan-23		PC1	(\$5,214.58)	\$5,214.58	\$0.00
			Feb-23		PC1	(\$5,141.91)	\$5,141.91	\$0.00
HL0483 Total						(\$62,051.78)	\$62,051.78	\$0.00
4	PL0995	K&L Care, Inc.	Dec-22	605	DIREC	\$374.64	(\$374.64)	\$0.00
			Jan-23			(\$1,440.60)	\$960.40	(\$480.20)
			Feb-23			(\$1,413.16)	\$1,454.32	\$41.16
			Mar-23			(\$1,474.90)	\$1,680.70	\$205.80
			Apr-23			(\$1,138.76)	\$1,344.56	\$205.80
			May-23			(\$980.98)	\$1,008.42	\$27.44
PL0995 Total						(\$6,073.76)	\$6,073.76	\$0.00
Total Underpayments						(\$335,268.38)	\$263,405.34	(\$71,863.04)
5	PL1002	Choice Homecare, Inc.	Apr-22	62	ATPV1	\$12,587.65	(\$12,587.65)	\$0.00
			May-22		ATPV1	\$12,261.68	(\$12,261.68)	\$0.00
			Jun-22		ATPV1	\$21,586.63	(\$21,586.63)	\$0.00
			Jul-22		ATPV1	\$21,268.03	(\$21,268.05)	\$0.00
			Dec-22		ATPV1	\$340.34	(\$340.34)	\$0.00
			Oct-22		ATT01	\$237.81	(\$237.80)	\$0.00

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
5	PL1002	Choice Homecare, Inc.	Nov-22	62	ATT01	\$216.48	(\$216.48)	\$0.00
			Dec-22		ATT01	\$1,082.40	(\$1,082.40)	\$0.00
			Dec-22		ATT02	\$113.30	(\$113.30)	\$0.00
			Oct-22		DAY	\$275.52	(\$275.52)	\$0.00
			Dec-22		DAY	\$1,226.72	(\$1,226.72)	\$0.00
			Apr-22		PV120	\$467.04	(\$467.04)	\$0.00
			May-22		PV120	\$489.28	(\$489.28)	\$0.00
			Jun-22		PV120	\$489.28	(\$489.28)	\$0.00
			Jul-22		PV120	\$467.04	(\$467.04)	\$0.00
			Apr-22		PV121	\$1,548.16	(\$1,548.16)	\$0.00
			May-22		PV121	\$1,003.68	(\$1,003.68)	\$0.00
			Jun-22		PV121	\$1,777.76	(\$1,777.76)	\$0.00
			Jul-22		PV121	\$1,836.80	(\$1,836.80)	\$0.00
			Apr-22		PV123	\$449.40	(\$449.40)	\$0.00
			May-22		PV123	\$470.80	(\$470.80)	\$0.00
			Jun-22		PV123	\$753.28	(\$753.28)	\$0.00
			Jul-22		PV123	\$1,095.68	(\$1,095.68)	\$0.00
			Apr-22		PVSC0	\$15,213.89	(\$15,213.90)	\$0.00
			May-22		PVSC0	\$15,320.83	(\$15,320.83)	\$0.00
			Jun-22		PVSC0	\$16,683.73	(\$16,683.73)	\$0.00
			Jul-22		PVSC0	\$15,774.39	(\$15,774.41)	\$0.00
			Dec-22		PVSC0	\$87.36	(\$87.36)	\$0.00
			Apr-22		PVSC1	\$6,952.01	(\$6,952.00)	\$0.00
May-22	PVSC1	\$8,176.00	(\$8,176.00)	\$0.00				
Jun-22	PVSC1	\$10,796.80	(\$10,796.80)	\$0.00				

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
5	PL1002	Choice Homecare, Inc.	Jul-22	62	PVSC1	\$9,091.20	(\$9,091.20)	\$0.00
			Jan-23		PVSC1	(\$160.16)	\$160.16	\$0.00
			Feb-23		PVSC1	(\$145.60)	\$145.60	\$0.00
			Mar-23		PVSC1	(\$167.44)	\$167.44	\$0.00
			Apr-23		PVSC1	(\$133.31)	\$133.31	\$0.00
			May-23		PVSC1	(\$110.11)	\$110.11	\$0.00
			Apr-22		PVSC2	\$2,111.40	(\$2,111.40)	\$0.00
			May-22		PVSC2	\$1,683.60	(\$1,683.60)	\$0.00
			Jun-22		PVSC2	\$3,698.40	(\$3,698.40)	\$0.00
			Jul-22		PVSC2	\$3,155.03	(\$3,155.03)	\$0.00
			Dec-22		PVSC2	\$80.08	(\$80.08)	\$0.00
			Apr-22		PVSC3	\$2,661.22	(\$2,661.23)	\$0.00
			May-22		PVSC3	\$2,930.40	(\$2,930.40)	\$0.00
			Jun-22		PVSC3	\$4,373.40	(\$4,373.40)	\$0.00
			Jul-22		PVSC3	\$3,438.22	(\$3,438.23)	\$0.00
			Apr-22		SBSC1	\$93.75	(\$93.75)	\$0.00
			May-22		SBSC1	\$114.50	(\$114.50)	\$0.00
			Jun-22		SBSC1	\$156.00	(\$156.00)	\$0.00
			Jul-22		SBSC1	\$156.00	(\$156.00)	\$0.00
			Jun-22		SBSC3	\$264.00	(\$264.00)	\$0.00
			Jul-22		SBSC3	\$252.00	(\$252.00)	\$0.00
			Apr-22		SC1	\$3,989.77	(\$3,989.77)	\$0.00
			May-22		SC1	\$380.50	(\$380.50)	\$0.00
Jun-22	SC1	\$585.25	(\$585.25)	\$0.00				
Jul-22	SC1	\$511.87	(\$511.87)	\$0.00				

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
5	PL1002	Choice Homecare, Inc.	May-22	62	SC2	\$54.00	(\$54.00)	\$0.00
			Jun-22		SC2	\$52.00	(\$52.00)	\$0.00
			Jul-22		SC2	\$92.28	(\$92.28)	\$0.00
			Apr-22		SC3	\$441.00	(\$441.00)	\$0.00
			May-22		SC3	\$415.50	(\$415.50)	\$0.00
			Jun-22		SC3	\$647.25	(\$647.25)	\$0.00
			Jul-22		SC3	\$674.63	(\$674.63)	\$0.00
PL1002 Total						\$212,436.37	(\$212,436.46)	\$0.00
6	PL1196	Accredited Respite Service	Apr-22	62	ATPV1	\$49,401.50	\$0.00	\$49,401.50
			May-22		ATPV1	\$49,612.42	\$0.00	\$49,612.42
			Jun-22		ATPV1	\$57,395.98	\$0.00	\$57,395.98
			Jul-22		ATPV1	\$51,126.26	(\$50,025.41)	\$1,100.85
			Aug-22		ATPV1	\$24.08	(\$24.08)	\$0.00
			Sep-22		ATPV1	\$47.30	(\$47.30)	\$0.00
			Oct-22		ATPV1	\$4.51	(\$4.51)	\$0.00
			Apr-22		ATPV2	\$1,902.64	\$0.00	\$1,902.64
			May-22		ATPV2	\$826.88	\$0.00	\$826.88
			Jun-22		ATPV2	\$3,644.80	\$0.00	\$3,644.80
			Jul-22		ATPV2	\$3,291.20	(\$3,291.20)	\$0.00
			Aug-22		ATT01	\$88.83	(\$88.83)	\$0.00
			Oct-22		ATT01	\$46.93	(\$46.93)	\$0.00
			Oct-22		ATT02	\$12.00	(\$12.00)	\$0.00
			Oct-22		DAY	\$38.50	(\$38.50)	\$0.00
			Apr-22		PV120	\$414.12	\$0.00	\$414.12
			May-22		PV120	\$400.52	\$0.00	\$400.52

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
6	PL1196	Accredited Respite Service	Jun-22	62	PV120	\$407.32	\$0.00	\$407.32
			Jul-22		PV120	\$300.56	(\$300.56)	\$0.00
			Apr-22		PV121	\$937.83	\$0.00	\$937.83
			May-22		PV121	\$947.49	\$0.00	\$947.49
			Jun-22		PV121	\$707.60	\$0.00	\$707.60
			Jul-22		PV121	\$536.13	(\$536.13)	\$0.00
			Apr-22		PV123	\$211.00	\$0.00	\$211.00
			Jun-22		PV123	\$348.16	\$0.00	\$348.16
			Jul-22		PV123	\$243.70	(\$243.70)	\$0.00
			Apr-22		PVSC0	\$74,744.95	\$0.00	\$74,744.95
			May-22		PVSC0	\$71,084.72	\$0.00	\$71,084.72
			Jun-22		PVSC0	\$72,121.63	\$0.00	\$72,121.63
			Jul-22		PVSC0	\$64,589.57	(\$64,589.57)	\$0.00
			Aug-22		PVSC0	\$442.50	(\$442.50)	\$0.00
			Oct-22		PVSC0	\$0.61	(\$0.61)	\$0.00
			Apr-22		PVSC1	\$24,333.62	\$0.00	\$24,333.62
			May-22		PVSC1	\$24,330.41	\$0.00	\$24,330.41
			Jun-22		PVSC1	\$26,252.01	\$0.00	\$26,252.01
			Jul-22		PVSC1	\$21,656.00	(\$21,656.00)	\$0.00
			Dec-22		PVSC1	\$90.00	(\$90.00)	\$0.00
			Apr-22		PVSC2	\$962.55	\$0.00	\$962.55
			May-22		PVSC2	\$914.25	\$0.00	\$914.25
			Jun-22		PVSC2	\$1,466.25	\$0.00	\$1,466.25
Jul-22	PVSC2	\$2,439.15	(\$2,439.15)	\$0.00				
Nov-22	PVSC2	\$18.06	(\$18.06)	\$0.00				

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
6	PL1196	Accredited Respite Service	Apr-22	62	PVSC3	\$3,839.68	\$0.00	\$3,839.68
			May-22		PVSC3	\$3,424.35	\$0.00	\$3,424.35
			Jun-22		PVSC3	\$4,635.18	\$0.00	\$4,635.18
			Jul-22		PVSC3	\$3,471.53	(\$3,471.53)	\$0.00
			Sep-22		PVSC3	(\$0.42)	\$0.42	\$0.00
			Nov-22		PVSC3	\$40.42	(\$40.42)	\$0.00
			Dec-22		PVSC3	\$98.04	(\$98.04)	\$0.00
			Apr-22		SC1	\$139.00	\$0.00	\$139.00
			May-22		SC1	\$148.50	\$0.00	\$148.50
			Jun-22		SC1	\$145.25	\$0.00	\$145.25
			Jul-22		SC1	\$132.12	(\$132.12)	\$0.00
			Oct-22		SC1	\$55.42	(\$55.42)	\$0.00
			Apr-22		SC2	\$9.00	\$0.00	\$9.00
			Jun-22		SC2	\$29.25	\$0.00	\$29.25
			Jul-22		SC2	\$71.75	(\$71.75)	\$0.00
			Oct-22		SC3	\$7.04	(\$7.04)	\$0.00
			Oct-22		SIB2	\$8.00	(\$8.00)	\$0.00
PL1196 Total						\$624,618.60	(\$147,778.94)	\$476,839.66
7	PL1212	24 HR Homecare, LLC	Apr-22	62	ATPV1	\$1,207.92	(\$1,207.92)	\$0.00
			May-22		ATPV1	\$1,222.13	(\$1,222.13)	\$0.00
			Jun-22		ATPV1	\$1,815.48	(\$1,815.48)	\$0.00
			Jul-22		ATPV1	\$2,049.60	(\$2,049.60)	\$0.00
			Aug-22		ATPV1	\$2,587.23	(\$2,587.23)	\$0.00
			Sep-22		ATPV1	\$3,238.20	(\$3,250.78)	(\$12.58)
			Oct-22		ATPV1	\$3,458.35	(\$3,458.35)	\$0.00

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
7	PL1212	24 HR Homecare, LLC	Nov-22	62	ATPV1	\$3,866.79	(\$3,866.79)	\$0.00
			Dec-22		ATPV1	\$4,525.17	(\$4,525.17)	\$0.00
			Jan-23		ATPV1	(\$115.91)	\$115.91	\$0.00
			Apr-22		ATT01	(\$165.65)	\$165.65	\$0.00
			May-22		ATT01	(\$152.39)	\$152.39	\$0.00
			Jun-22		ATT01	(\$508.58)	\$508.58	\$0.00
			Jul-22		ATT01	(\$449.11)	\$449.11	\$0.00
			Aug-22		ATT01	(\$529.45)	\$529.45	\$0.00
			Sep-22		ATT01	(\$481.56)	\$481.56	\$0.00
			Oct-22		ATT01	(\$537.66)	\$537.66	\$0.00
			Nov-22		ATT01	(\$457.02)	\$299.86	(\$157.16)
			Dec-22		ATT01	(\$492.68)	\$492.68	\$0.00
			Dec-22		ATT02	(\$269.04)	\$269.04	\$0.00
			Apr-22		DAY	(\$251.99)	\$251.99	\$0.00
			May-22		DAY	(\$231.24)	\$231.24	\$0.00
			Jun-22		DAY	(\$293.93)	\$293.93	(\$0.00)
			Jul-22		DAY	(\$276.92)	\$276.92	\$0.00
			Aug-22		DAY	(\$295.62)	\$295.62	\$0.00
			Sep-22		DAY	(\$268.00)	\$268.00	\$0.00
			Oct-22		DAY	(\$247.42)	\$247.42	\$0.00
			Nov-22		DAY	(\$270.63)	\$270.63	\$0.00
			Dec-22		DAY	(\$279.83)	\$279.83	\$0.00
			Apr-22		PV121	\$58.80	(\$58.80)	\$0.00
May-22	PV121	\$61.60	(\$61.60)	\$0.00				
Jun-22	PV121	\$61.60	(\$61.60)	\$0.00				

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No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
7	PL1212	24 HR Homecare, LLC	Jul-22	62	PV121	\$58.80	(\$58.80)	\$0.00
			Aug-22		PV121	\$61.60	(\$61.60)	\$0.00
			Sep-22		PV121	\$61.60	(\$61.60)	\$0.00
			Apr-22		PVSC0	\$1,044.96	(\$1,044.96)	\$0.00
			May-22		PVSC0	\$1,019.76	(\$1,019.76)	\$0.00
			Jun-22		PVSC0	\$1,058.40	(\$1,058.40)	\$0.00
			Jul-22		PVSC0	\$950.88	(\$950.88)	\$0.00
			Aug-22		PVSC0	\$751.80	(\$751.80)	\$0.00
			Sep-22		PVSC0	\$810.60	(\$810.60)	\$0.00
			Oct-22		PVSC0	\$357.00	(\$357.00)	\$0.00
			Nov-22		PVSC0	\$952.61	(\$952.61)	\$0.00
			Dec-22		PVSC0	\$1,097.41	(\$1,200.92)	(\$103.51)
			Apr-22		PVSC1	\$531.59	(\$531.59)	\$0.00
			May-22		PVSC1	\$606.96	(\$606.96)	\$0.00
			Jun-22		PVSC1	\$918.60	(\$918.60)	\$0.00
			Jul-22		PVSC1	\$921.56	(\$921.56)	\$0.00
			Aug-22		PVSC1	\$1,285.74	(\$1,285.74)	\$0.00
			Sep-22		PVSC1	\$1,002.21	(\$922.24)	\$79.97
			Oct-22		PVSC1	\$777.64	(\$777.64)	\$0.00
			Nov-22		PVSC1	\$1,266.64	(\$1,266.64)	\$0.00
			Dec-22		PVSC1	\$1,220.62	(\$1,220.62)	\$0.00
			Apr-22		PVSC2	\$98.10	(\$98.10)	\$0.00
			May-22		PVSC2	\$98.08	(\$98.08)	\$0.00
			Jun-22		PVSC2	\$87.75	(\$87.75)	\$0.00
Jul-22	PVSC2	\$98.10	(\$98.10)	\$0.00				

**North Los Angeles County Regional Center
Over/Underpayments Due to Incorrect Rates
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Oustanding Balance
7	PL1212	24 HR Homecare, LLC	Apr-22	62	PVSC3	\$331.70	(\$331.70)	\$0.00
			May-22		PVSC3	\$133.65	(\$133.65)	\$0.00
			Jun-22		PVSC3	\$256.37	(\$256.37)	\$0.00
			Jul-22		PVSC3	\$692.55	(\$692.55)	\$0.00
			Aug-22		PVSC3	\$611.15	(\$611.15)	\$0.00
			Sep-22		PVSC3	\$162.81	(\$345.06)	(\$182.25)
			Oct-22		PVSC3	\$351.14	(\$351.14)	(\$0.00)
			Nov-22		PVSC3	\$238.45	(\$238.45)	\$0.00
			Dec-22		PVSC3	\$416.75	(\$416.75)	\$0.00
			Apr-22		SC2	(\$124.12)	\$269.59	\$145.47
			May-22		SC2	(\$118.55)	\$257.46	\$138.91
			Jun-22		SC2	(\$124.80)	\$271.05	\$146.25
			Jul-22		SC2	(\$120.96)	\$262.71	\$141.75
			Aug-22		SC2	(\$124.80)	\$271.05	\$146.25
			Sep-22		SC2	(\$123.89)	\$269.09	\$145.20
			Oct-22		SC2	(\$118.88)	\$258.19	\$139.31
			Nov-22		SC2	(\$124.80)	\$271.05	\$146.25
			Dec-22		SC2	(\$124.80)	\$271.05	\$146.25
			Apr-23		SC2	\$94.19	\$0.00	\$94.19
			May-22		SC3	(\$33.39)	\$13.86	(\$19.53)
			Jun-22		SC3	(\$28.62)	\$11.88	(\$16.74)
			Jul-22		SC3	(\$33.92)	\$14.08	(\$19.84)
Aug-22	SC3	(\$37.63)	\$15.62	(\$22.01)				

**North Los Angeles County Regional Center
Over/Underpayments Due to Incorrect Rates
Fiscal Years 2021-22 and 2022-23**

No.	Vendor Number	Vendor Name	Service Month	Service Code	Sub Code	Over/Under Payment	NLACRC Corrections	Outstanding Balance
7	PL1212	24 HR Homecare, LLC	Sep-22		SC3	(\$33.39)	\$13.86	(\$19.53)
			Oct-22		SC3	(\$25.44)	\$10.56	(\$14.88)
PL1212 Total						\$36,708.03	(\$35,806.25)	\$901.79
Total Overpayment						\$873,763.00	(\$396,021.65)	\$477,741.35

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected
Overpayments Due to Duplicate Payment on Same Authorizations (Indicator 4)									
1	8140542	PL1723	102	22789648	12/21	\$560.08	\$420.06	\$140.02	\$140.02
2	8361712	HL0750	805	22792279	03/22	\$725.92	\$453.70	\$272.22	\$272.22
3	6602462	HL0825	400	22638996	07/21	\$316.00	\$158.00	\$158.00	\$158.00
4	7998431	PW8151	316	22829515	06/22	\$330.00	\$165.00	\$165.00	\$165.00
5	8273638	PL1973	55	22801387	12/21	\$3,901.80	\$1,950.90	\$1,950.90	\$1,950.90
6	7895453	PL1437	470	22604031	10/21	\$1,975.68	\$1,031.94	\$943.74	\$943.74
7	8377198	PL2109	785	23861336	11/22	\$15.00	\$7.50	\$7.50	\$7.50
8	8369234	PL2109	785	23860174	10/22	\$15.00	\$7.50	\$7.50	\$7.50
9	8222840	HL0536	862	23620670	09/22	\$890.70	\$445.35	\$445.35	\$445.35
10	8135431	HL0567	862	22546238	01/22	\$51.65	\$50.78	\$0.87	\$0.87
11	7891263	HL0567	862	22349651	01/22	\$12.50	\$12.29	\$0.21	\$0.21
12	8376523	PL2109	785	23860156	11/22	\$15.00	\$7.50	\$7.50	\$7.50
13	7815145	PW6667	715	23836469	12/22	\$5,144.00	\$3,850.00	\$1,294.00	\$1,294.00
14	8364714	PL2109	785	23860175	10/22	\$15.00	\$7.50	\$7.50	\$7.50
15	8364901	HL0569	805	22801086	01/22	\$965.90	\$488.20	\$477.70	\$477.70
16	7871482	HL0536	862	23664767	09/22	\$1,140.80	\$617.20	\$523.60	\$523.60
17	8378153	PL2109	785	23861333	12/22	\$15.00	\$7.50	\$7.50	\$7.50
18	6099881	H66387	400	22638423	01/22	\$308.00	\$154.00	\$154.00	\$154.00
19	6099881	H66387	400	22638423	02/22	\$308.00	\$154.00	\$154.00	\$154.00
20	6099881	H66387	400	22638423	03/22	\$308.00	\$154.00	\$154.00	\$154.00
21	6099881	H66387	400	22638423	05/22	\$308.00	\$154.00	\$154.00	\$154.00
22	8365537	HL0571	805	22763086	02/22	\$376.96	\$204.62	\$172.34	\$172.34
23	5348198	HL0688	400	22637612	05/22	\$308.00	\$154.00	\$154.00	\$154.00
24	5348198	HL0688	400	22637612	06/22	\$308.00	\$154.00	\$154.00	\$154.00
25	5348198	HL0688	400	23637612	07/21	\$308.00	\$154.00	\$154.00	\$154.00
26	5348198	HL0688	400	23637612	08/21	\$308.00	\$154.00	\$154.00	\$154.00
27	8180124	HL0789	400	23840394	08/22	\$308.00	\$154.00	\$154.00	\$154.00
28	8180124	HL0789	400	23840394	09/22	\$308.00	\$154.00	\$154.00	\$154.00
29	7915379	PL1406	28	22793443	02/22	\$232.56	\$116.28	\$116.28	\$116.28

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected
30	8370255	HL0926	805	22791147	09/21	\$544.44	\$272.22	\$272.22	\$272.22
31	8210928	PW8151	316	22824686	05/22	\$330.00	\$165.00	\$165.00	\$165.00
32	7449985	PL2109	785	23860161	10/22	\$15.00	\$7.50	\$7.50	\$7.50
33	7885847	HL0536	862	23765809	11/22	\$475.04	\$296.90	\$178.14	\$178.14
34	7890856	PL1606	28	22784825	11/21	\$347.70	\$231.80	\$115.90	\$115.90
35	8120379	PL1196	62	22722628	05/22	\$1,407.00	\$1,230.00	\$177.00	\$177.00
36	7920853	H17804	400	23849354	12/22	\$70.00	\$35.00	\$35.00	\$35.00
37	7876324	PL1000	62	22615164	05/22	\$3,334.80	\$2,882.20	\$452.60	\$452.60
38	8365568	HL0678	805	23840707	12/22	\$362.96	\$181.48	\$181.48	\$181.48
39	22805267	PL1000	62	22805267	01/22	\$322.08	\$161.04	\$161.04	\$161.04
40	8377861	PL2109	785	23860158	11/22	\$15.00	\$7.50	\$7.50	\$7.50
41	8112437	PW7948	317	22781499	07/21	\$300.00	\$150.00	\$150.00	\$150.00
42	8370145	HL0562	805	22787924	11/21	\$1,633.32	\$1,451.70	\$181.62	\$181.62
43	7880530	HL0336	400	22764299	07/21	\$276.00	\$138.00	\$138.00	\$138.00
44	8265498	PL1008	62	23768890	11/22	\$4,602.40	\$2,301.20	\$2,301.20	\$2,301.20
45	4988390	PL1410	109	22779060	08/21	\$2,146.32	\$1,056.90	\$1,073.16	\$1,073.16
46	8373581	PL2109	785	23860157	10/22	\$15.00	\$7.50	\$7.50	\$7.50
47	7851686	H33064	400	23862020	11/22	\$70.00	\$35.00	\$35.00	\$35.00
48	7851686	H33064	400	23862020	12/22	\$70.00	\$35.00	\$35.00	\$35.00
49	7880468	PL1298	605	23733733	12/22	\$4,535.52	\$2,267.76	\$2,267.76	\$2,267.76
50	8139560	VL4249	24	23847883	08/22	\$450.00	\$225.00	\$225.00	\$225.00
51	7493748	H33071	880	22600051	03/22	\$30.00	\$15.00	\$15.00	\$15.00
52	5006275	PL1168	896	23656776	10/22	\$2,455.23	\$2,079.35	\$375.88	\$375.88
53	5006275	PL1168	896	23656776	11/22	\$4,158.70	\$2,079.35	\$2,079.35	\$2,079.35
54	7412979	HL0842	400	22714883	02/22	\$308.00	\$154.00	\$154.00	\$154.00
55	8140652	PL1048	62	22796512	05/22	\$3,661.60	\$1,680.80	\$1,980.80	\$1,980.80
56	8168172	PL1008	62	23742609	11/22	\$8,158.80	\$4,079.40	\$4,079.40	\$4,079.40
Total Overpayment Due to Duplicate Payment on Same Authorization, Indicator 4								\$ 25,089.78	\$ 25,089.78

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected
Overpayments Due to Duplicate Payment Overlapping Authorizations (Indicator 5)									
57	8373450	HL0965	805	23810912	08/22	\$897.12	\$571.26	\$325.86	\$325.86
58	7869337	PL1298	605	23747979	07/22	\$1,132.16	\$1,132.16	\$1,132.16	\$1,132.16
				23844446		\$1,132.16			
59	7869337	PL1298	605	23747979	08/22	\$1,132.16	\$1,132.16	\$1,132.16	\$1,132.16
				23844446		\$1,132.16			
60	7869337	PL1298	605	23747979	09/22	\$1,132.16	\$1,132.16	\$1,132.16	\$1,132.16
				23844446		\$1,132.16			
61	8361712	HL0750	805	22792279	03/22	\$725.92	\$362.96	\$362.96	\$362.96
62	8366119	HL0749	805	22808889	04/22	\$1,163.32	\$982.20	\$181.12	\$181.12
63	8165112	PL1000	62	23820157	07/22	\$4,312.98	\$5,169.72	\$3,456.24	\$3,456.24
				23845199		\$4,312.98			
64	8165112	PL1000	62	23820157	08/22	\$4,723.74	\$5,169.72	\$2,862.92	\$2,862.92
				23845199		\$3,308.90			
65	8165112	PL1000	62	23820157	09/22	\$3,331.72	\$5,169.72	\$923.22	\$923.22
				23845199		\$2,761.22			
66	7646232	HL0861	805	22790338	04/22	\$226.85	\$181.48	\$45.37	\$45.37
67	7646232	HL0861	805	22790338	05/22	\$226.85	\$181.48	\$45.37	\$45.37
68	7646232	HL0861	805	22790338	06/22	\$226.85	\$181.48	\$45.37	\$45.37
69	4988135	PL1001	62	22711710	05/22	\$4,391.21	\$1,363.30	\$3,027.91	\$3,027.91
70	4988135	PL1001	62	22711710	06/22	\$4,166.83	\$1,363.30	\$2,803.53	\$2,803.53
71	8369710	HL0969	805	23804196	09/22	\$501.15	\$501.15	\$501.15	\$501.15
				23859450		\$501.15			
72	8369552	HL0749	805	22790179	05/22	\$589.32	\$491.10	\$98.22	\$98.22
73	8365733	PL1077	707	22787337	01/22	\$456.84	\$380.70	\$76.14	\$76.14
74	8368400	HL0678	805	22784046	08/21	\$4,174.04	\$3,402.04	\$772.00	\$772.00
75	8368400	HL0678	805	22784046	09/21	\$6,079.58	\$5,500.58	\$579.00	\$579.00
76	8368400	HL0678	805	22784046	10/21	\$3,357.38	\$2,874.88	\$482.50	\$482.50
77	8368400	HL0678	805	22784046	11/21	\$5,898.10	\$5,705.10	\$193.00	\$193.00
78	8368400	HL0678	805	22784046	12/21	\$3,266.64	\$2,880.64	\$386.00	\$386.00

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected
79	8368400	HL0678	805	22784046	02/22	\$4,718.48	\$4,139.48	\$579.00	\$579.00
80	8368400	HL0678	805	22784046	03/22	\$6,533.28	\$5,954.28	\$579.00	\$579.00
81	8368400	HL0678	805	22784046	04/22	\$5,716.62	\$5,041.12	\$675.50	\$675.50
82	8368400	HL0678	805	22784046	05/22	\$1,814.80	\$1,621.80	\$193.00	\$193.00
83	8368400	HL0678	805	22784046	06/22	\$6,079.58	\$5,404.08	\$675.50	\$675.50
84	1988138	HL0515	510	22759156	07/21	\$1,201.91	\$1,201.91	\$1,201.91	\$1,201.91
				22792185		\$1,201.91			
85	7430964	PD3155	643	22810176	02/22	\$306.60	\$179.20	\$127.40	\$127.40
86	8365537	HL0571	805	22763086	02/22	\$376.96	\$188.48	\$188.48	\$188.48
87	7879962	PL1002	62	22744035	09/21	\$3,357.20	\$2,398.00	\$959.20	\$959.20
88	8369789	HL0571	805	22786684	02/22	\$1,130.88	\$376.96	\$753.92	\$753.92
89	7910046	PL1140	896	22823767	10/21	\$6,909.92	\$6,673.29	\$236.63	\$236.63
90	8365568	HL0678	805	23840707	12/22	\$362.96	\$181.48	\$181.48	\$181.48
91	8365568	HL0965	805	22809828	02/22	\$453.70	\$272.22	\$181.48	\$181.48
92	8152302	PL1454	605	22784863	08/22	\$1,745.64	\$3,942.90	\$896.40	\$896.40
				22831758		\$3,093.66			
93	8152302	PL1454	605	22784863	09/22	\$2,790.36	\$3,942.90	\$727.38	\$727.38
				22831758		\$1,879.92			
94	8152302	PL1454	605	22784863	10/22	\$2,562.89	\$3,942.90	\$332.06	\$332.06
				22831758		\$1,712.07			
95	8152302	PL1454	605	22784863	11/22	\$2,911.68	\$3,942.90	\$759.18	\$759.18
				22831758		\$1,790.40			
96	8152302	PL1454	605	22784863	01/23	\$3,093.66	\$3,942.90	\$762.12	\$762.12
				22831758		\$1,611.36			
97	8152302	PL1454	605	22784863	02/23	\$3,518.28	\$3,942.90	\$1,365.78	\$1,365.78
				22831758		\$1,790.40			
98	8152302	PL1454	605	22784863	04/23	\$2,289.92	\$3,942.90	\$621.77	\$621.77
				22831758		\$2,274.75			
99	8152302	PL1454	605	22784863	05/23	\$2,168.60	\$3,942.90	\$394.30	\$394.30
				22831758		\$2,168.60			
100	4870408	PL1000	62	22805267	01/22	\$322.08	\$161.04	\$161.04	\$161.04

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected	
101	7892488	PL1196	62	22469380	04/22	\$2,954.70	\$2,583.00	\$371.70	\$371.70	
102	7892488	PL1196	62	22469380	05/22	\$3,095.40	\$2,706.00	\$389.40	\$389.40	
103	7892488	PL1196	62	22469380	06/22	\$3,095.40	\$2,706.00	\$389.40	\$389.40	
104	7848955	HL0447	505	22818632	05/22	\$1,128.40	\$677.04	\$1,128.40	\$1,128.40	
			22832576	\$677.04						
105	7848955	HL0447	505	22818632	06/22	\$733.46	\$1,071.98	\$733.46	\$733.46	
			22832576	\$1,071.98						
106	8228429	PL1298	605	23793812	07/22	\$1,769.00	\$1,769.00	\$1,769.00	\$1,769.00	
			23839731	\$1,769.00						
107	8228429	PL1298	605	23793812	08/22	\$1,769.00	\$1,769.00	\$1,769.00	\$1,769.00	
			23839731	\$1,769.00						
108	7853856	PL1000	62	22775011	09/21	\$10,467.60	\$6,763.68	\$3,703.92	\$3,703.92	
109	4988390	PL1410	109	22779060	08/21	\$2,146.32	\$1,073.16	\$1,073.16	\$1,073.16	
110	7613132	PL1789	62	22715992	10/21	\$2,537.64	\$1,852.88	\$684.76	\$684.76	
111	7613132	PL1789	62	22715992	11/21	\$2,326.17	\$1,913.30	\$412.87	\$412.87	
112	7613132	PL1789	62	22715992	12/21	\$2,527.57	\$2,034.14	\$493.43	\$493.43	
113	5715313	HL0447	505	23652937	11/22	\$1,128.40	\$1,071.98	\$1,128.40	\$1,128.40	
			23838745	\$1,071.98						
114	5715313	HL0447	505	23652937	12/22	\$846.30	\$733.46	\$846.30	\$846.30	
			23838745	\$733.46						
115	5715313	HL0447	505	23652937	01/23	\$1,152.20	\$1,152.20	\$1,152.20	\$1,152.20	
			23838745	\$1,152.20						
116	5715313	HL0447	505	23652937	02/23	\$1,036.98	\$1,036.98	\$1,036.98	\$1,036.98	
			23838745	\$1,036.98						
117	8359723	H06910	805	22690532	08/21	\$1,061.37	\$589.65	\$471.72	\$471.72	
118	5471149	HL0443	400	22337798	02/22	\$154.00	\$154.00	\$154.00	\$154.00	
			22812498	\$154.00						
119	8235866	HL0954	520	22824725	06/22	\$795.80	\$775.40	\$20.40	\$20.40	
Total Overpayment - Indicator 5								\$ 50,845.39	\$ 50,845.39	
Overpayments Due to Duplicate Authorization Same Vendor (Indicator 10)										
120	7880630	PL1133	109	22561093	07/21	\$3,984.52	\$3,984.52	\$3,984.52	\$3,984.52	
				22801308		\$3,984.52				

**North Los Angeles County Regional Center
Overstated Claims
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Vendor Number	Service Code	Auth. Number	Service Month	POS	Correct Amount	Over/ Under Payment	Corrected
121	7880630	PL1133	109	22634064	07/21	\$1,851.96	\$1,851.96	\$1,851.96	\$1,851.96
				22801307		\$1,851.96			
122	7880630	PL1133	109	22634064	05/22	\$2,366.76	\$2,330.90	\$35.86	\$35.86
				22801307		\$2,366.76			
123	7880630	PL1133	109	22634064	06/22	\$2,366.76	\$2,330.90	\$35.86	\$35.86
				22801307		\$2,366.76			
Total Overpayment - Indicator 10								\$ 5,908.20	\$ 5,908.20
Overpayments Due to Duplicate Authorization Different Vendor (Indicator 11)									
124	4988135	PL1002	62	22347713	12/31/2021	\$5,014.00	\$7,027.00	\$6,501.99	\$6,501.99
		PL1000		22746500		\$8,514.99			
		PL1001		22711710		\$0.00			
125	4988135	PL1002	62	22347713	1/31/2022	\$4,578.00	\$6,591.00	\$6,501.99	\$6,501.99
		PL1000		22746500		\$8,514.99			
		PL1001		22711710		\$0.00			
126	4988135	PL1002	62	22347713	2/28/2022	\$2,616.00	\$4,629.00	\$6,501.99	\$6,501.99
		PL1000		22746500		\$8,514.99			
		PL1001		22711710		\$0.00			
127	4988135	PL1002	62	22347713	3/31/2022	\$5,014.00	\$7,027.00	\$6,501.99	\$6,501.99
		PL1000		22746500		\$8,514.99			
		PL1001		22711710		\$0.00			
128	4988135	PL1002	62	22347713	4/30/2022	\$5,264.70	\$7,646.70	\$7,693.86	\$7,693.86
		PL1000		22746500		\$10,075.86			
		PL1001		22711710		\$0.00			
129	4988135	PL1002	62	22347713	5/31/2022	\$5,515.40	\$12,288.61	\$7,146.00	\$7,146.00
		PL1000		22746500		\$9,528.00			
		PL1001		22711710		\$4,391.21			
130	8100574	PL0643	109	22826968	7/31/2022	\$8,759.36	\$6,780.32	\$1,979.04	\$1,979.04
Total Overpayment - Indicator 11								\$42,826.86	\$42,826.86
Total Overpayment								\$124,670.23	\$124,670.23
Amount Collected								\$ 124,670.23	
Balance								\$0.00	

**North Los Angeles County Regional Center
Individual Trust Accounts - Individual Trust Balance Over the Resource Limit
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Trust Balance	Balance as of 9/24
1	7613231	\$2,335.56	\$1,017.98
2	5259784	\$5,862.68	\$871.10
3	7874093	\$6,056.15	\$1,547.55

**North Los Angeles County Regional Center
Individual Trust Accounts - Remaining Individual Trust Balances
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number	Trust Balance	Trust Balance as of 9/24
Deceased Individuals			
1	7828221	\$7,737.55	\$0.00
2	7896643	\$35,347.58	\$0.00
3	6037691	\$3,401.48	\$0.00
Total		\$46,486.61	\$0.00

**North Los Angeles County Regional Center
Individual Trust Accounts - Interest Not Disbursed
Fiscal Years 2021-22 and 2022-23**

No.	Unique Client Identification Number
1	4988135
2	7897239
3	7896632
4	6031405

APPENDIX A

SCOPE, OBJECTIVES, AND METHODOLOGY

DDS is responsible, under the W&I Code, for ensuring that persons with intellectual and developmental disabilities receive the services and supports they need to lead more independent, productive, and integrated lives. To secure these services and supports, DDS contracts with 21 private, nonprofit community agencies/corporations that provide fixed points of contact in the community for serving eligible individuals and their families in California. These fixed points of contact are referred to as regional centers. The regional centers are responsible under State law to help ensure that such persons receive access to the programs and services that are best suited to them throughout their lifetime.

DDS also is responsible for providing assurance to the federal Department of Health and Human Services, Centers for Medicare, and Medicaid Services (CMS), that services billed under California's HCBS Waiver program are provided and that criteria set forth for receiving funds have been met. As part of providing this assurance, the Audit Section conducts fiscal compliance audits of each regional center no less than every two years and completes follow-up reviews in alternate years.

In addition to the fiscal compliance audit, each regional center also is monitored by the DDS Federal Programs Operations Section to assess overall programmatic compliance with HCBS Waiver requirements. The HCBS Waiver compliance monitoring review has its own criteria and processes. These audits and program reviews are an essential part of an overall DDS monitoring system that provides information on the regional centers' fiscal, administrative, and program operations.

This audit was conducted as part of the overall DDS monitoring system that provides information on the regional centers' fiscal, administrative, and program operations. The objectives of this audit were:

- To determine compliance with the W&I Code,
- To determine compliance with the provisions of the HCBS Waiver Program for the Developmentally Disabled,
- To determine compliance with CCR, Title 17 regulations,
- To determine compliance with OMB Circulars A-122 and A-133, and
- To determine that costs claimed were in compliance with the provisions of the State Contract between DDS and the regional center.

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. However, the procedures do not constitute an audit of the regional center's financial statements. DDS limited the scope to planning and performing audit procedures necessary to obtain reasonable assurance that the regional center was in compliance with the objectives identified above.

DDS' review of the regional center's internal control structure was conducted to gain an understanding of the transaction flow and the policies and procedures, as necessary, to develop appropriate auditing procedures.

DDS reviewed available annual audit report(s) that were conducted by an independent CPA firm. This review was performed to determine the impact, if any, upon the DDS audit and, as necessary, develop appropriate audit procedures.

The audit procedures performed included the following:

I. Purchase of Service

DDS selected a sample of Purchase of Service (POS) claims billed to DDS. The sample included consumer services and vendor rates. The sample also included consumers who were eligible for the HCBS Waiver Program. For POS claims, the following procedures were performed:

- DDS tested the sample items to determine if the payments made to service providers were properly claimed and could be supported by appropriate documentation.
- DDS selected a sample of invoices for service providers with daily and hourly rates, standard monthly rates, and mileage rates to determine if supporting attendance documentation was maintained by the regional center. The rates charged for the services provided to individual consumers were reviewed to ensure compliance with the provision of the W&I Code; the HCBS Waiver for the Developmentally Disabled; CCR, Title 17, OMB Circulars A-122 and A-133; and the State Contract between DDS and the regional center.
- If applicable to this audit, DDS selected a sample of individual Consumer Trust Accounts to determine if there were any unusual activities and whether any account balances exceeded \$2,000, as prohibited by the Social Security Administration. In addition, DDS determined if any retroactive Social Security benefit payments received exceeded the \$2,000 resource limit for longer than nine months. DDS also reviewed these accounts to ensure that the interest earnings were distributed quarterly, personal and incidental funds were paid before the 10th of each month, and proper documentation for expenditures was maintained.
- If applicable to this audit, the Client Trust Holding Account, an account used to hold unidentified consumer trust funds, was tested to determine whether funds received were properly identified to a consumer or returned to the Social Security Administration in a timely manner. An interview with the regional center staff revealed that the regional center has procedures in place to determine the correct recipient of unidentified consumer trust

funds. If the correct recipient cannot be determined, the funds are returned to the Social Security Administration or other sources in a timely manner.

- If applicable to this audit, DDS selected a sample of Uniform Fiscal Systems (UFS) reconciliations to determine if any accounts were out of balance or if there were any outstanding items that were not reconciled.
- DDS analyzed all bank accounts to determine whether DDS had signatory authority, as required by the State Contract with DDS.
- DDS selected a sample of bank reconciliations for Operations (OPS) accounts and Consumer Trust bank accounts to determine if the reconciliations were properly completed on a monthly basis.

II. Regional Center Operations

DDS selected a sample of OPS claims billed to DDS to determine compliance with the State Contract. The sample included various expenditures claimed for administration that were reviewed to assure that accounting staff properly input data, transactions were recorded on a timely basis, and expenditures charged to various operating areas were valid and reasonable. The following procedures were performed:

- A sample of the personnel files, timesheets, payroll ledgers, and other support documents were selected to determine if there were any overpayments or errors in the payroll or the payroll deductions.
- A sample of OPS expenses, including, but not limited to, purchases of office supplies, consultant contracts, insurance expenses, and lease agreements were tested to determine compliance with CCR, Title 17, and the State Contract.
- A sample of equipment was selected and physically inspected to determine compliance with requirements of the State Contract.
- DDS reviewed the regional center's policies and procedures for compliance with the DDS Conflict of Interest regulations, and DDS selected a sample of personnel files to determine if the policies and procedures were followed.

III. Targeted Case Management (TCM) and Regional Center Rate Study

The TCM Rate Study determines the DDS rate of reimbursement from the federal government. The following procedures were performed upon the study:

- DDS examined the two TCM Rate Studies submitted to DDS during the audit period and traced the reported information to source documents.
- A review of the recent Case Management Time Study (required to be submitted every three years) is conducted if the study was not reviewed during the prior audit. DDS selected a sample of the Case Management Time Study Forms (DS 1916) for examination and reconciled them to the corresponding payroll timesheets to ensure that the forms were properly completed and supported.

IV. Service Coordinator Caseload Survey

Under the W&I Code, Section 4640.6(e), regional centers are required to provide service coordinator caseload data to DDS. The following average service coordinator-to-consumer ratios apply per W&I Code Section 4640.6(c)(1)(2)(3)(A)(B)(C):

“(c) Contracts between the department and regional centers shall require regional centers to have service coordinator-to-consumer ratios, as follows:

- (1) An average service coordinator-to-consumer ratio of 1 to 62 for all consumers who have not moved from the developmental centers to the community since April 14, 1993. In no case shall a service coordinator for these consumers have an assigned caseload in excess of 79 consumers for more than 60 days.
- (2) An average service coordinator-to-consumer ratio of 1 to 45 for all consumers who have moved from a developmental center to the community since April 14, 1993. In no case shall a service coordinator for these consumers have an assigned caseload in excess of 59 consumers for more than 60 days.
- (3) The following coordinator-to-consumer ratios shall apply:
 - (A) All consumers enrolled in the Home and Community-based Services Waiver program for persons with developmental disabilities, an average service coordinator-to-consumer ratio of 1 to 62.

- (B) All consumers who have moved from a developmental center to the community since April 14, 1993, and have lived continuously in the community for at least 12 months, an average service coordinator-to-consumer ratio of 1 to 62.
- (C) All consumers who have not moved from the developmental centers to the community since April 14, 1993, and who are not described in subparagraph (A), an average service coordinator-to-consumer ratio of 1 to 66.
- (4) Notwithstanding paragraphs (1) to (3), inclusive, an average service coordinator-to-consumer ratio of 1 to 40 for all consumers five years of age and younger.
- (5) (A) Notwithstanding paragraphs (1) to (3), inclusive, enhanced service coordination, including a service coordinator-to-consumer ratio of 1 to 40, shall be available to consumers identified as having low or no purchase-of-service expenditures, as identified in the annual Budget Act.
- (6) (A) Notwithstanding paragraphs (1) to (3), inclusive, an average service coordinator-to-consumer ratio of 1 to 25 for all consumers with complex needs.
- (7) For purposes of paragraph (3), service coordinators may have a mixed caseload of consumers three years of age and younger, consumers enrolled in the Home and Community-based Services Waiver program for persons with developmental disabilities, and other consumers if the overall average caseload is weighted proportionately to ensure that overall regional center average service coordinator-to-consumer ratios as specified in paragraph (3) are met. For purposes of paragraph (3), in no case shall a service coordinator have an assigned caseload in excess of 84 for more than 60 days.”

DDS also reviewed the Service Coordinator Caseload Survey methodology used in calculating the caseload ratios to determine reasonableness and that supporting documentation is maintained to support the survey and the ratios as required by W&I Code, Section 4640.6(e).

V. Early Intervention Program (EIP; Part C Funding)

For the EIP, there are several sections contained in the Early Start Plan. However, only the Part C section was applicable for this review.

VI. Family Cost Participation Program (FCPP)

The FCPP was created for the purpose of assessing consumer costs to parents based on income level and dependents. The family cost participation assessments are only applied to respite, day care, and camping services that are included in the child's Individual Program Plan (IPP)/Individualized Family Services Plan (IFSP). To determine whether the regional center was in compliance with CCR, Title 17, and the W&I Code, Section 4783, DDS performed the following procedures during the audit review:

- Reviewed the list of consumers who received respite, day care, and camping services, for ages 0 through 17 years who live with their parents and are not Medi-Cal eligible, to determine their contribution for the FCPP.
- Reviewed the parents' income documentation to verify their level of participation based on the FCPP Schedule.
- Reviewed copies of the notification letters to verify that the parents were notified of their assessed cost participation within 10 working days of receipt of the parents' income documentation.
- Reviewed vendor payments to verify that the regional center was paying for only its assessed share of cost.

VII. Annual Family Program Fee (AFPF)

The AFPF was created for the purpose of assessing an annual fee of up to \$200 based on the income level of families with children between the ages of 0 through 17 years receiving qualifying services through the regional center. The AFPF fee shall not be assessed or collected if the child receives only respite, day care, or camping services from the regional center and a cost for participation was assessed to the parents under FCPP. To determine compliance with the W&I Code, Section 4785, DDS requested a list of AFPF assessments and verified the following:

- The adjusted gross family income is at or above 400 percent of the federal poverty level based upon family size.
- The child has a DD or is eligible for services under the California Early Intervention Services Act.
- The child is less than 18 years of age and lives with his or her parent.
- The child or family receives services beyond eligibility determination, needs assessment, and service coordination.

- The child does not receive services through the Medi-Cal program.
- Documentation was maintained by the regional center to support reduced assessments.

VIII. Parental Fee Program (PFP)

The PFP was created for the purpose of prescribing financial responsibility to parents of children under the age of 18 years who are receiving 24-hour, out-of-home care services through a regional center or who are residents of a state hospital or on leave from a state hospital. Parents shall be required to pay a fee depending upon their ability to pay, but not to exceed (1) the cost of caring for a child without DD at home, as determined by the Director of DDS, or (2) the cost of services provided, whichever is less. To determine compliance with the W&I Code Section 4784, DDS requested a list of PFP assessments and verified the following:

- Identified all children with DD who are receiving the following services:
 - (a) All 24-hour, out-of-home community care received through a regional center for children under the age of 18 years;
 - (b) 24-hour care for such minor children in state hospitals;
 - (c) provided, however, that no ability to pay determination may be made for services required by state or federal law, or both, to be provided to children without charge to their parents.
- Provided DDS with a listing of new placements, terminated cases, and client deaths for those clients. Such listings must be provided not later than the 20th day of the month following the month of such occurrence.
- Informed parents of children who will be receiving services that DDS is required to determine parents' ability to pay and to assess, bill, and collect parental fees.
- Provided parents a package containing an informational letter, a Family Financial Statement (FFS), and a return envelope within 10 working days after placement of a minor child.
- Provided DDS a copy of each informational letter given or sent to parents, indicating the addressee and the date given or mailed.

IX. Procurement

The Request for Proposal (RFP) process was implemented so that regional centers outline the vendor selection process when using the RFP process to address consumer service needs. As of January 1, 2011, DDS requires regional centers to document their contracting practices, as well as how particular vendors are selected to provide consumer services. By implementing a procurement process, regional centers will ensure that the most cost-effective service providers, amongst comparable service providers, are selected, as required by the Lanterman Act and the State Contract. To determine whether the regional center implemented the required RFP process, DDS performed the following procedures during the audit review:

- Reviewed the regional center's contracting process to ensure the existence of a Board-approved procurement policy and to verify that the RFP process ensures competitive bidding, as required by Article II of the State Contract, as amended.
- Reviewed the RFP contracting policy to determine whether the protocols in place included applicable dollar thresholds and comply with Article II of the State Contract, as amended.
- Reviewed the RFP notification process to verify that it is open to the public and clearly communicated to all vendors. All submitted proposals are evaluated by a team of individuals to determine whether proposals are properly documented, recorded, and authorized by appropriate officials at the regional center. The process was reviewed to ensure that the vendor selection process is transparent and impartial and avoids the appearance of favoritism. Additionally, DDS verified that supporting documentation is retained for the selection process and, in instances where a vendor with a higher bid is selected, written documentation is retained as justification for such a selection.

DDS performed the following procedures to determine compliance with the State Contract:

- Selected a sample of Operations, Community Placement Plan (CPP), and negotiated POS contracts subject to competitive bidding to ensure the regional center notified the vendor community and the public of contracting opportunities available.
- Reviewed the contracts to ensure that the regional center has adequate and detailed documentation for the selection and evaluation process of vendor proposals and written justification for final vendor selection decisions and that those contracts were properly signed and executed by both parties to the contract.

In addition, DDS performed the following procedures:

- To determine compliance with the W&I Code, Section 4625.5: Reviewed to verify that the regional center has a written policy requiring the Board to review and approve any of its contracts of two hundred fifty thousand dollars (\$250,000) or more before entering into a contract with the vendor.
- Reviewed the regional center Board-approved Operations, Start-Up, and POS vendor contracts of \$250,000 or more, to verify that the inclusion of a provision for fair and equitable recoupment of funds for vendors that cease to provide services to consumers; verified that the funds provided were specifically used to establish new or additional services to consumers, the usage of funds is of direct benefit to consumers, and the contracts are supported with sufficiently detailed and measurable performance expectations and results.

The process above was conducted in order to assess the current RFP process and Board approval for contracts of \$250,000 or more, as well as to determine whether the process in place satisfies the W&I Code and State Contract requirements.

X. Statewide/Regional Center Median Rates

The Statewide and Regional Center Median Rates were implemented on July 1, 2008, and amended on December 15, 2011, July 1, 2016, and April 1, 2022. Regional centers may not negotiate rates higher than the set median rates for services. Despite the median rate requirement, rate increases can be obtained from DDS under health and safety exemptions where regional centers demonstrate the exemption is necessary for the health and safety of the consumers.

To determine compliance with the Lanterman Act, DDS performed the following procedures during the audit review:

- Reviewed sample vendor files to determine whether the regional center is using appropriately vendorized service providers and correct service codes, and is paying authorized contract rates and complying with the median rate requirements of W&I Code Section 4691.9.
- Reviewed vendor contracts to verify that the regional center is reimbursing vendors using authorized contract median rates and verified that rates paid represented the lower of the statewide or regional center median rate set after June 30, 2008. Additionally, DDS verified that providers vendorized before June 30, 2008, did not receive any unauthorized rate increases, except in situations where required by regulation, or health and safety exemptions were granted by DDS.

- Reviewed vendor contracts to verify that the regional center did not negotiate rates with new service providers for services which are higher than the regional center's median rate for the same service code and unit of service, or the statewide median rate for the same service code and unit of service, whichever is lower. DDS also verified that units of service designations conformed with existing regional center designations or, if none exists, checked that units of service conformed to a designation used to calculate the statewide median rate for the same service code.

XI. Other Sources of Funding from DDS

Regional centers may receive other sources of funding from DDS. DDS performed sample tests on identified sources of funds from DDS to ensure the regional center's accounting staff were inputting data properly, and that transactions were properly recorded and claimed. In addition, tests were performed to determine if the expenditures were reasonable and supported by documentation. The sources of funding from DDS identified in this audit may include:

- CPP;
- Part C – Early Start Program;
- Family Resource Center;
- Foster Grandparent (FGP);
- Senior Companion (SC);
- Self Determination;
- Mental Health Services Act; and
- First Five.

XII. Follow-up Review on Prior DDS Audit Finding(s)

As an essential part of the overall DDS monitoring system, a follow-up review of prior DDS audit finding(s) was conducted, if applicable. DDS identified prior audit finding(s) and reviewed supporting documentation to determine the degree of completeness of implementation of corrective actions.

APPENDIX B

NORTH LOS ANGELES COUNTY REGIONAL CENTER'S RESPONSE TO THE AUDIT FINDINGS

(Certain documents provided by the North Los Angeles County Regional Center as attachments to its response are not included in this report due to the detailed and sometimes confidential nature of the information).



North Los Angeles County Regional Center

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September 9, 2024 (Revised 9-16-24)

Edward Yan
Department of Developmental Services
Audit Branch
1600 Ninth St., Room 230, MS 2-10
Sacramento, CA 95814

RE: Responses to Draft Audit Report for Fiscal Years 2021-2022 and 2022-2023

Dear Mr. Yan:

The purpose of this letter is to respond to the Department of Developmental Services' (DDS) draft audit report of North Los Angeles County Regional Center (NLACRC) for fiscal years 2021-2022 and 2022-2023.

The revision to this letter is for Finding #2, Vendor #6, the the amount recovered and to be collected was transposed due to an error in the formula for this vendor only. The overpayment and recovery totals were also changed to reflect the correction. We apologize for the inconvenience.

Finding #1: Incorrect Rate Reform Model Implementation

DDS based their overpayment findings on the assumption that all vendors under service code 880 provided two trips per day to consumers. However, the assumption is incorrect since some vendors may transport consumers to multiple locations each day. The vendors provided services based on consumer needs as agreed upon in each consumer's Individual Program Plan. During the rate implementation, DDS provided an Excel spreadsheet with instructions for each vendor to complete. The information completed by the vendor included an average number of trips provided each day, which was then used in the Excel spreadsheet to calculate the vendor's new rate based on DDS's calculation formulas. In according with DDS's instructions, NLACRC implemented rates based on the Excel spreadsheet and data reported by the vendors. As a result of the overpayment finding, NLACRC requested for each vendor to review the data reported in their calculation spreadsheets.

Vendor #1, HL0405 Rawates, Inc. Overpayment \$ 64,663.61. Vendor has agreed to repay the entire amount based on the repayment agreement schedule attached. The Repayment agreement for \$105,773.62 is for the period April 1, 2022 to November 30, 2023. This includes the \$ 64,663.61 for the audit period of April 2022 to May 2023.

Vendor #2, HL0635 Partners for Potential, Inc., Overpayment \$28,131.72 The vendor confirmed that the average of 3 trips per unit was appropriate for the program plan of the consumers. DDS's assumption

of two trips per day is incorrect since the vendor may transport consumers to multiple locations each day. There is no overpayment owed.

Vendor #3, HL0699 The Adult Skills Center, Overpayment \$ 659,828.31. Vendor has agreed to repay the entire amount based on the repayment agreement schedule attached. The Repayment agreement for \$987,964.86 is for the period of April 1, 2022 to June 30, 2024. This includes the \$659,828.31 overpayment for the audit period of April 2022 to May 2023.

Vendor #4, HL0709 Paradise Adult Day Treatment, Overpayment \$16,441.18. The vendor Issued a refund check for the overpayment of \$25,961.84 for the period of April 1, 2022 to October 31, 2023. The refund includes the \$16,441.18 overpayment for the audit period of April 2022 to May 2023.

Vendor #5, HL0760 Partners for Potential, Inc., Overpayment \$47,533.65. The vendor confirmed that the average of 3 trips per unit was appropriate for the program plan of the consumers. DDS's assumption of two trips per day is incorrect since the vendor may transport consumers to multiple locations each day. There is no overpayment owed.

Vendor #6, HL0768 Pleasantview Industries, Overpayment \$16,972.04. The vendor confirmed that the average of 4 trips per unit was appropriate for the program plan of the consumers. DDS's assumption of two trips per day is incorrect since the vendor may transport consumers to multiple locations each day. There is no overpayment owed.

Vendor #7, HL0776 California Spectrum Care, Overpayment \$173,106.53. Vendor has indicated that they will be filing an appeal with DDS to reconsider the overpayment. Vendor indicated that they had completed the DDS rate worksheet correctly based on instructions provide by DDS and based on their delivery model. According to the vendor, DDS's assumption of two trips per day is incorrect since the vendor may transport consumers to multiple locations each day. The vendor is community based and does not have a site location. According to the vendor, no overpayment is owed.

Vendor #8, HP6312 Integrated Community Options, Overpayment \$18,476.07. The vendor completed the rate implementation spreadsheet in accordance with DDS's instructions and disagrees with DDS's overpayment finding. The vendor is appealing the overpayment calculation. NLACRC will continue to work with the vendor to address and resolve the overpayment issue.

The overpayment recovered: \$16,441.20

The overpayment requested due to program design: \$92,637.41

The overpayment based on signed repayment agreement: \$729,491.93

The total overpayment with mandatory vendor withhold: \$191,582.60

Total Overpayment to be recovered: \$1,025,153.14

Finding #2: Over/Underpayments due to Incorrect Rates

Vendor #1, HL0320 Choice Homecare Inc., Underpayment \$ 185,689.23.

For the period of July 2022 to December 2022 we calculated and paid \$124,098.08 based on the original invoice units. Our calculation of the underpayment differs from the DDS calculation by \$377.52. Please see attachment 1c for all invoice payments.

The April, May and June 2022 underpayments totaling \$80.25 for service code 862 (no subcode) will be submitted to the DDS Board of Control on September 10 and will be paid upon DDS approval. Please see attachment 1a for all invoice data.

The April, May and June 2022 underpayments totaling \$61,133.38 for service code 862, subcode PC1, will be submitted to the DDS Board of Control on September 10 and will be paid upon DDS approval. Please see attachment 1b for all invoice data.

The total underpayments processed is \$124,098.08. The total Board of Control amount waiting approval is \$61,213.63.

Vendor #2, HL0461 Maxim Healthcare Services Underpayment \$ 81,453.61.

The vendor was paid \$72,325.46. Please see attachment 2a. Several of the payments were greater than the underpayments indicated Attachment B of the draft audit. These were the result of including the minimum wage increase adjustment. This overpayment totaled \$1,720.06.

The April, May and June 2022 underpayments totaling \$10,506.98 for service code 862, subcode PC1, have been submitted to the DDS Board of Control for approval as they were for FY 2022, a closed fiscal year. Please see attachment 2b for all invoice data.

The April, May and June 2022 underpayments totaling \$341.23 for service code 862, subcode PC2, have been submitted to the DDS Board of Control for approval as they were for FY 2022, a closed fiscal year. Please see attachment 2b for all invoice data.

The total underpayments processed is \$72,325.46. The total Board of Control amount waiting approval is \$10,848.21.

Vendor #3, HL0483 Bell Home Care Staffing Underpayment \$ 62,051.79

The vendor was paid \$62,051.71. The \$.08 difference was due to rounding. Please see attachment 3 for all invoice date.

Vendor #4, PL0995 K&L Care Inc. Underpayment \$ 6,073.76

The vendor was paid \$6,073.76. Please see attachment 4 for all invoice date.

The Total underpayments processed and waiting approval for these four vendors is \$336,610.85.

Vendor #5, PL1002, Choice Homecare, Inc. Overpayment \$ 212,436.37

The vendor repaid \$208,980.57. The amount of \$3,574.39 was a correction due to a clerical error and resulted in the average price per unit of \$2,432.00 per unit versus the correct rate of \$24.07 per unit. The correction was made in October 2023. The balance of \$118.50 was a reduction to the unit price. The net

of these adjustments is \$3,455.89. The overpayment has been fully resolved. Please see attachment 5a and 5b for all invoice data.

Vendor #6, PL1196, Accredited Respite Service Overpayment \$ 624,618.60

Vendor repaid \$147,778.94. The balance of \$476,839.66 will be offset from the vendors future payments and NLACRC will provide supporting documentation to DDS after offset.

Vendor #7, PL1212, 24HR Homecare, LLS. Overpayment \$ 36,708.03

Vendor repaid \$35,806.11. The vendor also had an underpayment of \$901.92. The overpayment has been fully recovered. Please see attachment 7 for all invoice details.

The overpayments recovered were \$396,923.43.

The overpayment with mandatory vendor withhold: \$476,839.66.

Total Overpayment to be recovered: \$873,763.09

Finding #3: Overstated Claims

Audit Indicator 4, Outstanding balance due: \$1,246,.88

Refund checks received from vendors: \$ 315.00

Refund checks from NLACRC (demand letters issued to vendors): \$ 841.00

Amount recovered through deduction: \$ 90.88

Audit Indicator 5, Outstanding balance due: \$5,684.44

Payment transferred to correct authorization: \$471.72

No overpayment, as authorizations were paid according to comments: \$ 5,212.72

Audit Indicator 10, Outstanding balance due: \$71.72

NLACRC disagrees with the the claim of an overpayment due to a duplicate authorization. The May and June 2022 payments were made using authorization 22801307 according to the authorization comments from the IPP.

Please see attachment for Finding #3 for all details of payment.

Finding #4: Bank Reconciliations

NLACRC was delayed in the completion of the bank reconciliations due to changes in staffing, short staffing and workload challenges as a result of the COVID pandemic. NLACRC recognizes the importance of timely completion and reviewing of bank reconciliations. FY 2022 and FY 2023 bank reconciliation and policies and procedures have been attached for the Fund 1 (Operations account), Fund 2 (Client Trust account), Help Fund and Payroll account.

Finding #5: Service Coordinator Caseload Ratio

The vacant positions were inadvertently included in the caseload ratio reports due to an error by a new staff completing the report. NLACRC will ensure that staff completing the report going forward exclude positions that have been vacant for more than 60 days of the reporting month.

Finding #6: Board of Directors Conflict of Interest Statements

NLACRC has implemented procedures to require its Board members to complete and submit a conflict of interest statement by August 1 of each year, and NLACRC will submit the completed statements to DDS within ten (10) days of completion or no later than August 10 of each year.

Finding #7: Individual Trust Accounts

A. Individual Trust Balances Over the Resource Limit

The consumers (7613231) balance included an unpaid Board and Care share of cost of \$1,324.82. The available balance as of June 30, 2023 was \$1,010.74. As of the date of this letter, the consumers balance is \$1,017.98.

The consumers (5259784) balance included an unpaid Board and Care share of cost of \$1,324.82 and \$3,200 stimulus funds. The consumer spent the stimulus funds in May 2024. As of the date of this letter, the consumers balance is \$871.10.

The consumer (7874093) balance of today is \$1,547.55.

NLACRC will ensure that all individual trust balances will remain within the resource limits established by the Social Security guidelines.

Please see the two attachments for the Finding 7, Individual Trust Accounts in Folder F7 A. Trust over the resource limit.

B. Remaining Individual Trust Balances

When a consumer passes away, we are required to wait for the timing of probate law to begin the process of distributing the remaining balance. It has, at times, been challenging to locate a next of kin and have them submit a notarized affidavit to allow for final distribution.

Consumer 7828221 balance of \$7,737.55 was paid to next of kin on November 16, 2023 with check #4493896.

Consumer 7896643 balance of \$35,347.58 was paid to next of kin on February 12, 2024 with check #4495967.

Consumer 6037691 balance of \$3,401.48 was paid to next of kin on November 16, 2023 with check #4493895.

Please see the three attachments for the Finding 7, Individual Trust Accounts in Folder F7
B. Deceased consumers.

C. Interest Not Disbursed

It was determined that the Interest Calculation indicator was turned off for these four consumers due to an error. All Interest Calculation indicators were reviewed and turned on to Y (Yes) for interest calculation for all current consumers with any trust account balance.

These four consumers will receive an adjusted amount of interest for any missing quarters when NLACRC calculates the quarterly interest earned through September 30, 2024.

Going forward, NLACRC consumers will receive all interest each quarter.

Finding #8: Equipment Inventory

NLACRC has reviewed and updated its Equipment Inventory procedures. NLACRC's prior inventory scanners had limitations. We have replaced the inventory software with additional options to include the use of hand scanners which allow for the inventory taker to register their name for better identification. The new procedures are listed in Folder 8

Finding #9: Independent CPA Vendor Audit/Review Oversight

NLACRC disagrees with DDS that our spreadsheet did not reconcile with DDS's list of vendors. NLACRC took DDS data and consolidated it by tax identification number. The consolidated data reconciles to the DDS vendor list. NLACRC maintained supporting documentation for the exemptions that were granted. All supporting documents have been included in Folder 9 .

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

Objective and Scope		
CalPERS ID	Job Number	Contract Date
4996003840	3P23-014	September 1, 1974

The objective of the Office of Audit Services (OFAS) review was to determine whether public agency (employer) pay schedules and reported payrates for Classic members were in compliance with Government Code (GC) section 20636 and Title 2 of the California Code of Regulations (CCR) section 570.5.

GC section 20636 defines payrate, in part, as the normal monthly rate of pay or base pay of the member paid pursuant to publicly available pay schedules for services rendered on a full-time basis during normal working hours. In accordance with CCR section 570.5, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

- Has been duly approved and adopted by the employer’s governing body in accordance with requirements of applicable public meetings laws;
- Identifies the position title for every employee position;
- Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;
- Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer’s internet website;
- Indicates an effective date and date of any revisions;
- Is retained by the employer and available for public inspection for not less than five years; and
- Does not reference another document in lieu of disclosing the payrate.

Pay schedules and reported payrates that are not in compliance may result in miscalculation of employer contributions, delays in processing member retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, a reduction in benefits and increased administrative costs for employers for processing required corrections to all impacted employee accounts for the period the misreporting occurred.

OFAS’ review included procedures to determine if the employer properly maintained publicly available pay schedules in accordance with CCR section 570.5 and reported payrates to CalPERS in accordance with approved pay schedules. The review was limited to the examination of a sample of active and retired employee records and pay schedules for the period of July 1, 2021 through June 30, 2024. Unless otherwise specified, OFAS did not review employer compliance with the Public Employees’ Retirement Law (PERL) in regard to any areas outside the scope described herein, including, but not limited to, membership eligibility and enrollment, contribution amounts and rates, additional compensation, regular earnings,

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

employment after retirement, retirement benefit calculations, and other requirements not specified in the scope.

Results in Brief		
No.	Area	Observations
1	Pay Schedules Not in Compliance	<p>The Employer's pay schedule was not in compliance with the requirements for a publicly available pay schedule for six active employees and one retired employee. For example,</p> <ul style="list-style-type: none"> • For one active employee in the Clinical Services Director position, the Employer reported an hourly payrate of \$164.37 in the pay period ending March 10, 2024. However, the Employer's Report on Personnel Classifications pay schedule, effective February 2024, did not clearly identify the time base for the position and corresponding payrate, and did not properly indicate the effective date to include the associated day. • For one retired employee, the Employer reported an hourly payrate of \$49.08 in the pay period ending October 8, 2021. However, the Employer's Report on Personnel Classifications pay schedule, effective July 1, 2021 with a revision date of January 26, 2022, did not identify the Public Information and Training Supervisor position and corresponding payrate and did not properly indicate the correct effective date of June 21, 2021. <p>As a result, the Employer's pay schedule did not meet all requirements of a publicly available pay schedule and the payrates reported for the sampled employees did not meet the definition of payrate.</p> <p>CCR section 570.5 states that payrates must be reported pursuant to a publicly available pay schedule that has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws. In addition, pay schedules must identify the payrate and position title for every employee position, indicate the time base, effective date, and date of any revisions, is retained and available for not less than five years, and must not reference another document in lieu of disclosing the payrate. The</p>

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

No.	Ατζα	Observations
		Employer was not aware of the reporting requirements for a publicly available pay schedule.
2	Payrates Included Additional Compensation	<p>The Employer incorrectly included additional compensation in the reported payrate for four active employees and one retired employee. For example,</p> <ul style="list-style-type: none"> • For one active employee, the Employer reported an hourly payrate of \$33.53 in the pay period ending March 12, 2023. However, the reported payrate included a temporary salary increase of \$2.92 and longevity adjustment of \$0.97. The Employer should have reported an hourly payrate of \$29.64. • For another active employee, the Employer reported an hourly payrate of \$46.90 in the pay period ending July 16, 2023. However, the reported payrate included a temporary salary increase of \$4.04, a cost-of-living increase of \$3.30, an increase to the next highest pay step of \$0.73 and a merit pay of \$1.14 earned in the period July 17, 2023 through July 30, 2023. The Employer should have reported an hourly payrate of \$37.69 in the pay period ending July 16, 2023 and should ensure payroll is correctly reported in the associated earned period. <p>In accordance with GC section 20636, subdivisions (b)(1) and (c)(3)(C), payrate is defined as the normal monthly rate of pay or base pay of the member, and each item of special compensation must be reported separately from payrate. The Employer considered the longevity adjustment and temporary salary increase as the employee's normal rate of pay. Additionally, the Employer did not understand payrate reporting requirements.</p>
3	Payrate Not Reported as Earned	<p>The Employer did not report payrate as earned for one sampled active employee. The Employer reported an hourly payrate of \$33.53 in the pay period ending March 12, 2023. However, Employer records indicated the employee was paid for services performed during March 13, 2023 through March 14, 2023 and the earnings were included in the earnings and payrate reported for pay period ending March 12, 2023, as noted in Other Matter 1. The Employer should have separately reported an hourly</p>

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

No.	Area	Observations
		<p>payrate of \$29.64 for the pay period ending March 14, 2023.</p> <p>In accordance with GC section 20630, subdivision (b), when compensation is reported to the board, the Employer shall identify the pay period in which the compensation was earned, regardless of when reported or paid. The Employer explained the reporting error was an oversight.</p>

Recommendation and Criteria

The Employer should ensure pay schedules meet the requirements for publicly available pay schedules pursuant to CCR section 570.5 and reported payrates meet the definition and requirements of payrates pursuant to GC section 20636 and CCR section 570.5. The Employer should work with CalPERS Employer Account Management Division to identify all active and retired members impacted and to determine what adjustments, if any, are needed to correct pay schedules not in compliance and any improperly reported payrates. Additionally, the Employer should make adjustments, if necessary, to any impacted active and retired member accounts in accordance with GC section 20160.

GC: § 20120, § 20121, § 20122, § 20160, and § 20636
 CCR: § 570.5

Other Matters

OFAS identified two other matters that were outside the scope of this review. These matters were discussed with the Employer. OFAS encourages the Employer to work with CalPERS to ensure compliance with the PERL.

No.	Area	Description
1	Earnings Incorrectly Reported	<p>The Employer incorrectly reported earnings for one sampled active employee. Specifically, the Employer reported earnings that incorrectly included additional compensation and pay earned in another pay period. Of the \$3,285.94 in reported earnings for pay period ending March 12, 2023, the following was noted:</p> <ul style="list-style-type: none"> • \$2,682.40 was earned in pay period ending March 12, 2023, which included a temporary salary increase of \$233.60 and a longevity adjustment of \$77.60. • \$603.54 was earned during the period of March 13, 2023 through March 14, 2023, which included a temporary salary increase of \$52.56 and a longevity adjustment of \$17.46.

NORTH LOS ANGELES COUNTY REGIONAL CENTER, INC.

No.	Area	Description
		The Employer should have reported the correct base earnings of \$2,371.20 in pay period ending March 12, 2023 and \$533.52 in pay period ending March 14, 2023.
2	Written Labor Policy or Agreement Not in Compliance	The Employer's written labor agreements were not in compliance for two sampled employees. The Employer's Service Employees International Union, Local 721, CTw, CLC Labor Agreements, effective December 19, 2019 through December 18, 2022, and February 17, 2023 through February 16, 2028, were not approved by the Employer's governing body in accordance with public meeting requirements.

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Sample testing procedures provide reasonable, but not absolute, assurance that the Employer complied with the specified provisions of the PERL, and the CalPERS contract subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Employer of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Employer partially disagreed with Observation 1, disagreed with Observation 2, and agreed with Observation 3. In addition, the Employer partially disagreed with Other Matter 1, and agreed with Other Matter 2. For Observation 1, the Employer provided documentation to demonstrate that their pay schedule, effective February 2024, was presented to their governing body for approval. OFAS reviewed the information and updated the Observation accordingly. However, Observation 1 will remain in the report. For Observation 2 and Other Matter 1, no additional information was provided, and OFAS concluded that Observation 2 and Other Matter 1 will remain as stated.

North Los Angeles County Regional Center

FY25

Quarterly Human Resources Report

Quarter FY25	Hold	New Hires	Promotions	Separations	Turnover Rate
2nd Qtr	12	55	9	19	2.43%

Quarter FY25	Separation Reasons	Totals
Oct - Dec	Retire	2
	School	0
	Relocation	0
	Personal	16
	Other	1

HUMAN RESOURCES REPORT

	CSC Vacancies	CSC Growth Positions	Open Other Positions:	Total Open Positions Vacant	Positions on Hold	Positions Filled	FY24/25 Auth Positions	% Filled	New Hires Started in the month	Separations in the Month	Nov '24 - Turnover Rate
All Locations	57	49	32	138	13	794	945	84.02%	19	8	1.01%
SFV	25	23	25	73	12	561	646	86.84%	10	3	
AV	27	20	5	52	1	161	214	75.23%	7	2	
SCV	5	6	2	13	0	72	85	84.71%	2	3	

CSC Vacancies

57

Location	Pos #	CSCs	Department/ Location	Open as of Date
SFV	296	CSC	TRANSITION 1	1/6/2023
AV	72	CSC	AV ADULT 1	4/12/2023
AV	396	CSC	AV ADULT 1	4/21/2023
SFV	861	CSC	ADULT 11	6/23/2023
SFV	862	CSC	ADULT 11	6/23/2023
SFV	575	CSC	ADULT 3 - CPP	6/30/2023
SFV	30	OD SPECIALIST	OD (FORM ADULT 5)	7/10/2023
AV	24	OD SPECIALIST	AV/OD FL	7/31/2023
SFV	243	CSC	ADULT 5	9/10/2023
SCV	116	CSC	SCV EARLY START	9/22/2023
SFV	184	CSC	ADULT 4	10/9/2023
AV	74	CSC	AV ADULT 1	10/23/2023
AV	361	CSC	AV ADULT 1	10/23/2023
SFV	149	CSC	SCHOOL AGE 3	10/23/2023
SFV	233	CSC	SCHOOL AGE 5	11/6/2023
AV	76	CSC	AV TRANSITION 2	1/1/2024
AV	487	CSC	AV SCHOOL AGE 2	2/26/2024
SFV	528	CSC	SCHOOL AGE 4	3/8/2024
SFV	375	CSC	EARLY START 2	3/14/2024
AV	481	CSC	AV ADULT 2	3/21/2024
AV	279	CSC	AV TRANSITION 2	4/3/2024
AV	574	CSC	ADULT 3 - CPP	4/22/2024
SFV	338	CSC	EARLY START 3	5/3/2024
SFV	190	CSC	ADULT 6	5/6/2024
SFV	272	CSC	ADULT 4	5/6/2024
AV	83	CSC	AV TRANSITION 1	5/20/2024
AV	188	CSC	AV TRANSITION 2	5/20/2024
AV	295	CSC	AV TRANSITION 2	5/20/2024
AV	428	CSC	AV TRANSITION 2	5/20/2024
AV	465	CSC	AV TRANSITION 2	5/20/2024
AV	572	CSC	AV TRANSITION 2	5/20/2024
SFV	179	CSC	ADULT 1	5/20/2024
SFV	463	CSC	ADULT 1	5/20/2024
SFV	519	CSC	ADULT 8	5/20/2024
SFV	155	CSC	TRANSITION 2	5/28/2024
AV	198	CSC	AV TRANSITION 2	6/3/2024
SFV	136	CSC	TRANSITION 3	6/17/2024
SFV	263	CSC	TRANSITION 3	6/17/2024
SFV	358	CSC	TRANSITION 3	6/17/2024
SFV	458	CSC	EARLY START 3	6/28/2024
SCV	245	CSC	SCV ADULT	7/1/2024
SFV	160	CSC	SCHOOL AGE 7	7/2/2024
AV	507	CSC	AV SCHOOL AGE 2	7/3/2024
SFV	461	CSC	SCHOOL AGE 4	8/12/2024
AV	334	CSC	AV SCHOOL AGE 1	8/13/2024
AV	325	CSC	AV SCHOOL AGE 3	9/9/2024
AV	573	CSC	AV TRANSITION 1	9/9/2024
AV	586	CSC	AV SCHOOL AGE 1	9/9/2024
SCV	501	CSC	SCV EARLY START	9/12/2024
SFV	288	CSC	SCHOOL AGE 8	9/12/2024
AV	75	CSC	AV EARLY START 3	10/7/2024
AV	200	CSC	AV EARLY START	10/9/2024
AV	84	CSC	AV ADULT 1	10/15/2024
AV	82	CSC	AV EARLY START 3	10/21/2024
AV	913	CSC	AV EARLY START 4	11/20/2024
SCV	47	CSC	SCV SCHOOL AGE 1	11/20/2024
SCV	114	CSC	SCV EARLY START	11/22/2024

CSC Growth Positions

49

Location	Pos #	CSCs	Department/ Location	Open as of Date
AV	848	CSC	AV ES 3	2/16/2023
AV	854	CSC	AV ES 4	2/16/2023
SCV	789	CSC	SCV SA 2	2/16/2023
SCV	838	CSC	SCV ES 2	2/16/2023
SFV	733	CSC	ADULT 9	2/16/2023
SFV	743	CSC	TRANSITION 4	2/16/2023
SFV	745	CSC	TRANSITION 4	2/16/2023
SFV	746	CSC	TRANSITION 4	2/16/2023
SFV	748	CSC	TRANSITION 4	2/16/2023
SFV	755	CSC	SCHOOL AGE 9	2/16/2023
SFV	793	CSC	ADULT 6	2/16/2023
SFV	797	CSC	ADULT 10	2/16/2023
SFV	792	CSC	ADULT 10	2/16/2023
SFV	807	CSC	ADULT 11	2/16/2023
SFV	831	CSC	ES 7	2/16/2023
SFV	856	CSC	SA - PROV ELIG	4/1/2023
AV	27	OD SPEC	AV/OD FL	7/3/2023
SFV	866	FLOATER	CASE MANGMT	7/31/2023
SFV	37	OD SPEC	OD	8/31/2023
AV	910	CSC	AV ADULT 4	9/11/2023
AV	911	CSC	AV ADULT 4	9/11/2023
AV	914	CSC	AV ADULT 4	9/11/2023
AV	915	CSC	AV ADULT 4	9/11/2023
AV	916	CSC	AV ADULT 4	9/11/2023
AV	917	CSC	AV ADULT 4	9/11/2023
AV	782	CSC	AV SA 3	11/20/2023
SFV	564	FLOATER	TRANSITION 1	12/4/2023
AV	606	CSC	AV ADULT 2	12/4/2023
AV	944	CSC	AV TRANS 3	3/1/2024
SCV	841	CSC	SCV ES 2	4/24/2024
SFV	809	CSC	ADULT 11	4/26/2024
AV	608	CSC	AV TRANS 2	5/20/2024
AV	662	CSC	AV TRANS 3	5/20/2024
SFV	658	CSC	ADULT 1	5/23/2024
SFV	62	CSC	ADULT 2	6/3/2024
SCV	611	CSC	SCV ES 2	7/29/2024
AV	776	CSC	AV SA 3	9/9/2024
SFV	752	CSC	SCHOOL AGE 9	9/26/2024
AV	781	CSC	AV SA 3	9/27/2024
AV	859	CSC	SA - PROV ELIG	9/30/2024
SCV	857	CSC	SA - PROV ELIG	9/30/2024
AV	938	CSC	AV TRANS 3	9/30/2024
AV	943	CSC	AV TRANS 3	9/30/2024
SFV	103	CSC	TRANSITION 1	10/21/2024
SFV	826	CSC	ES 7	10/21/2024
SCV	234	CSC	SCV ES 2	11/1/2024
SFV	818	CSC	ES 6	11/8/2024
AV	766	CSC	AV ADULT 3	11/22/2024
SFV	730	CSC	ADULT 9	11/22/2024

FY24/25 Authorized Positions	Positions Added Based on FY 24/25 Growth
945	0

Open Other Positions:

32

Location	Pos #	All Other Positions	Department/ Location	Open as of Date
AV	882	LEAD TRAINER CSC	TRANSITION 1	7/11/2023
AV	883	LEAD TRAINER CSC	SCHOOL AGE	7/11/2023
AV	884	LEAD TRAINER CSC	ADULT	7/11/2023
AV	885	LEAD TRAINER CSC	ADULT	7/11/2023
SFV	879	LEAD TRAINER CSC	ADULT	7/11/2023
SFV	886	LEAD TRAINER CSC	TRANSITION 1	7/11/2023
SFV	889	LEAD TRAINER CSC	EARLY START	7/11/2023
SFV	569	HR SPECIALIST I	HUMAN RESOURCES	10/4/2023
SFV	863	COMM SERV SPECIALIST	COMMUNITY SERVICES 2	10/5/2023
SFV	925	VENDOR COORDINATOR	COMMUNITY SERVICES 1	10/5/2023
SFV	544	PSYCH SERVICES SUPERVISOR	CLIN SERV - PSYCH	12/4/2023
SFV	54	PSYCH SERVICES SUPERVISOR	CLIN SERV - PSYCH	12/4/2023
SFV	11	ACCOUNTANT JR	ACCOUNT - AUDITS & REV	12/31/2023
AV	345	AGING ADULT SPECIALIST	AV - CONSUMER SERVICES	1/1/2024
SFV	680	WORKFORCE & EMPLOYMENT SPEC	COMMUNITY SERVICES	1/15/2024
SFV	945	BEHAVIORAL CONSULTANT	CLIN SERVICES - BEHAV	3/27/2024
SFV	946	SYSTEMS OF CARE SPECIALIST	CASE MANAGEMENT	3/27/2024
SFV	893	ACCOUNTING SPECIALIST SR	ACCOUNTING	4/29/2024
SFV	947	SR. APPS & PROJECT MANAGER	IT	5/7/2024
SCV	626	OFFICE ASSISTANT II	FACILITIES	7/1/2024
SFV	959	CONTRACT, PRIVACY & COMMS DIR	ACCOUNTING - ADMIN	7/11/2024
SFV	960	APPS DEVELOPER & INTEGRATOR	IT	7/29/2024
SFV	961	DENTAL CONSULTANT	CLINICAL SERVICES	7/30/2024
SFV	887	LEAD TRAINER CS COORDINATOR	SCHOOL AGE	8/12/2024
SFV	10	ACCOUNTING SUPERVISOR	ACCOUNTING - REVENUES	8/19/2024
SFV	58	INTAKE SPECIALIST	CLIN SERVICES - INTAKE	9/26/2024
SFV	614	OFFICE ASSISTANT II	RECS & DOC MANAGEMENT	10/7/2024
SFV	965	SOCIAL RECREATION SPECIALIST	CASE MANAGEMENT	10/17/2024
SFV	966	RECRUITING MANAGER	HUMAN RESOURCES	10/17/2024
SFV	967	OFFICE ASSISTANT II	CONTRACT ADMIN 1	10/17/2024
SCV	384	CONSUMER SERVICES MANAGER	SCV ADULT	11/4/2024
SFV	219	CONSUMER SERVICES DIRECTOR	CONSUMER SERVICES 1	11/8/2024

Positions on Hold

13

Location	Pos #	Hold Positions	Dept/ Location	Hold as of Date
SFV	25	TECH SUPPORT ENG	IT	4/25/2022
SFV	701	LEAD RISK ASSESS SPEC	RISK ASSESSMENT	7/29/2022
SFV	8	DIRECTOR OF FINANCE	ACCOUNTING I	8/29/2022
SFV	647	ACCOUNTANT JR	ACCOUNTING	9/23/2022
SFV	720	HEALTH & SAFETY SPEC	ADMIN - CONS SERV	12/22/2022
SFV	904	IT TRAINING SPEC II	IT	7/31/2023
SFV	918	JUDICIAL/FORENS SPEC	ADULT 3 - CPP	9/11/2023
SFV	468	IT SPECIALIST II	IT	1/15/2024
SFV	451	ACCOUNTING SPEC	ACCOUNTING - REV	4/22/2024
SFV	681	CHF CONS & COMM SERV OFF	ADMINN - EXEC	8/26/2024
SFV	242	HUMAN RESOURCES SUP	HUMAN RESOURCES	2/12/2024
SFV	933	EXECE ADMIN ASSISTANT	HUMAN RESOURCES	7/26/2024
AV	858	CSC	SA - PROV ELIG	11/25/2023

New Hires Started in the month **19**

Location	Pos #	Position	Hire Date
SCV	258	CSC	11/4/2024
AV	854	CSC	11/4/2024
AV	778	CSC	11/4/2024
SFV	266	CSC	11/4/2024
SFV	953	CSC	11/4/2024
SFV	769	CSC	11/4/2024
SFV	189	CSC	11/4/2024
SFV	323	CSC	11/4/2024
SFV	427	CSC	11/4/2024
AV	913	CSC	11/18/2024
SFV	806	CSC	11/18/2024
SFV	210	CSC	11/18/2024
SFV	810	CSC	11/18/2024
AV	64	CSC	11/18/2024
SCV	217	CSC	11/18/2024
AV	908	CSC	11/18/2024
AV	909	CSC	11/18/2024
AV	779	CSC	11/18/2024
SFV	440	CSC	11/18/2024

Separations in the Month **8**

Location	Pos #	Position	Separation Reason	Term Month
SFV	219	CONSUMER SERVICES DIRECTOR	RETIREMENT	11/8/2024
SFV	818	CSC	PERSONAL	11/8/2024
SFV	730	CSC	PERSONAL	11/22/2024
SCV	47	CSC	RETIREMENT	11/20/2024
SCV	234	CSC	PERFORMANCE	11/1/2024
SCV	114	CSC	PERSONAL	11/22/2024
AV	766	CSC	PERSONAL	11/21/2024
AV	913	CSC	PERSONAL	11/20/2024

HUMAN RESOURCES REPORT

	CSC Vacancies	CSC Growth Positions	Open Other Positions:	Total Open Positions Vacant	Positions on Hold	Positions Filled	FY24/25 Auth Positions	% Filled	New Hires Started in the month	Separations in the Month	Dec '24 - Turnover Rate
All Locations	53	45	42	140	12	804	956	84.10%	18	8	1.00%

SFV	24	23	33	80	11	564	655	86.11%	9	6
AV	25	16	6	47	1	167	215	77.67%	8	2
SCV	4	6	3	13	0	73	86	84.88%	1	0

CSC Vacancies

53

Location	Pos #	CSCs	Department/ Location	Open as of Date
SFV	30	OD SPEC	OD (FORMERLY A5)	7/10/2023
SFV	243	CSC	ADULT 5	9/10/2023
SFV	351	CSC	SCHOOL AGE 5	9/14/2023
SCV	116	CSC	SCV EARLY START	9/22/2023
AV	74	CSC	AV ADULT 1	10/23/2023
AV	361	CSC	AV ADULT 1	10/23/2023
SFV	149	CSC	SCHOOL AGE 3	10/23/2023
SFV	289	CSC	SCHOOL AGE 5	10/23/2023
SFV	233	CSC	SCHOOL AGE 5	11/6/2023
AV	76	CSC	AV TRANSITION 2	1/1/2024
AV	487	CSC	AV SCHOOL AGE 2	2/26/2024
SFV	528	CSC - MW	SCHOOL AGE 4	3/8/2024
SFV	375	CSC	EARLY START 2	3/14/2024
AV	481	CSC	AV ADULT 2	3/21/2024
AV	279	CSC	AV TRANSITION 2	4/3/2024
SFV	338	CSC	EARLY START 3	5/3/2024
SFV	272	CSC	ADULT 4	5/6/2024
AV	83	CSC	AV TRANSITION 1	5/20/2024
AV	188	CSC	AV TRANSITION 2	5/20/2024
AV	295	CSC	AV TRANSITION 2	5/20/2024
AV	428	CSC	AV TRANSITION 2	5/20/2024
AV	465	CSC	AV TRANSITION 2	5/20/2024
AV	572	CSC	AV TRANSITION 2	5/20/2024
SFV	463	CSC	ADULT 1	5/20/2024
SFV	519	CSC - MW	ADULT 8	5/20/2024
SFV	155	CSC	TRANSITION 2	5/28/2024
AV	198	CSC	AV TRANSITION 2	6/3/2024
SFV	136	CSC	TRANSITION 3	6/17/2024
SFV	263	CSC	TRANSITION 3	6/17/2024
SFV	358	CSC	TRANSITION 3	6/17/2024
SFV	458	CSC	EARLY START 3	6/28/2024
SCV	245	CSC	SCV ADULT	7/1/2024
SFV	160	CSC	SCHOOL AGE 7	7/2/2024
AV	507	CSC	AV SCHOOL AGE 2	7/3/2024
SFV	461	CSC	SCHOOL AGE 4	8/12/2024
AV	334	CSC	AV SCHOOL AGE 1	8/13/2024
AV	325	CSC	AV SCHOOL AGE 3	9/9/2024
AV	573	CSC	AV TRANSITION 1	9/9/2024
AV	586	CSC	AV SCHOOL AGE 1	9/9/2024
SCV	501	CSC	SCV EARLY START	9/12/2024
AV	75	CSC	AV EARLY START 3	10/7/2024
AV	84	CSC	AV ADULT 1	10/15/2024
AV	82	CSC	AV EARLY START 3	10/21/2024
SCV	114	CSC	SCV EARLY START	11/22/2024
AV	482	CSC	AV TRANSITION 1	12/1/2024
AV	535	CSC - MW	AV ADULT 3	12/2/2024
AV	554	CSC	AV SCHOOL AGE 1	12/2/2024
AV	587	CSC	AV SCHOOL AGE 1	12/2/2024
SFV	154	CSC	SCHOOL AGE 3	12/16/2024
SFV	284	CSC	SCHOOL AGE 5	12/20/2024
SFV	140	CSC	SCHOOL AGE 7	12/23/2024
SFV	300	CSC	SCHOOL AGE 6	12/23/2024
SFV	594	CSC	ADULT 7	12/31/2024

CSC Growth Positions

45

Location	Pos #	CSCs	Department/ Location	Open as of Date
AV	854	CSC	AV EARLY START 2	2/16/2023
SCV	789	CSC	SCV SCHOOL AGE 2	2/16/2023
SCV	838	CSC	SCV ES 2	2/16/2023
SFV	733	CSC	ADULT 9	2/16/2023
SFV	743	CSC	TRANSITION 4	2/16/2023
SFV	745	CSC	TRANSITION 4	2/16/2023
SFV	746	CSC	TRANSITION 4	2/16/2023
SFV	748	CSC	TRANSITION 4	2/16/2023
SFV	792	CSC	ADULT 10	2/16/2023
SFV	793	CSC	ADULT 6	2/16/2023
SFV	797	CSC	ADULT 10	2/16/2023
SFV	807	CSC	ADULT 11	2/16/2023
SFV	861	CSC	ADULT 11	6/23/2023
SFV	862	CSC	ADULT 11	6/23/2023
SFV	866	FLTR SPEC	CASE MNGMNT	7/31/2023
SFV	37	OD SPEC	OD (TRANS 2)	8/31/2023
AV	915	CSC	AV ADULT 4	9/11/2023
AV	917	CSC	AV ADULT 4	9/11/2023
AV	782	CSC	AV SCHOOL AGE 3	11/20/2023
SFV	564	FLTR SPEC	TRANSITION 1	12/4/2023
AV	606	CSC	AV ADULT 2	12/4/2023
AV	944	CSC	AV TRANSITION 3	3/1/2024
SCV	841	CSC	SCV ES 2	4/24/2024
SFV	809	CSC	ADULT 11	4/26/2024
AV	608	CSC	AV TRANSITION 2	5/20/2024
AV	662	CSC	AV TRANSITION 2	5/20/2024
SFV	658	CSC	ADULT 1	5/23/2024
SFV	62	CSC	ADULT 2	6/3/2024
SCV	611	CSC	SCV EARLY START	7/29/2024
AV	776	CSC	AV SCHOOL AGE 3	9/9/2024
AV	781	CSC	AV SCHOOL AGE 3	9/27/2024
SCV	857	CSC	SA - PROV ELIG	9/30/2024
AV	938	CSC	AV TRANSITION 3	9/30/2024
AV	943	CSC	AV TRANSITION 3	9/30/2024
SFV	103	CSC	TRANSITION 1	10/21/2024
SFV	826	CSC	EARLY START 7	10/21/2024
SCV	234	CSC	SCV EARLY START	11/1/2024
SFV	818	CSC	EARLY START 6	11/8/2024
AV	913	CSC	AV ADULT 4	11/20/2024
AV	766	CSC	AV ADULT 3	11/22/2024
SFV	730	CSC	ADULT 9	11/22/2024
SFV	641	CSC	CLIN SRVCS INTAKE	12/2/2024
AV	939	CSC	AV TRANSITION 3	12/6/2024
AV	777	CSC	AV SCHOOL AGE 3	12/10/2024
SFV	810	CSC	ADULT 11	12/16/2024

FY24/25 Authorized Positions	Positions Added Based on FY 24/25 Growth
956	0

Open Other Positions:

42

Location	Pos #	All Other Positions	Department/ Location	Open as of Date
AV	882	LEAD TRAINER CSC	SCHOOL AGE	7/11/2023
AV	883	LEAD TRAINER CSC	SCHOOL AGE	7/11/2023
AV	884	LEAD TRAINER CSC	ADULT	7/11/2023
AV	885	LEAD TRAINER CSC	ADULT	7/11/2023
SFV	879	LEAD TRAINER CSC	ADULT	7/11/2023
SFV	886	LEAD TRAINER CSC	TRANSITION 1	7/11/2023
SFV	889	LEAD TRAINER CSC	EARLY START	7/11/2023
SFV	569	HR SPECIALIST I	HUMAN RESOURCES	10/4/2023
SFV	863	COMM SRVC SPEC - PERF QA SPEC	COMMUNITY SERVICES 2	10/5/2023
SFV	925	VENDOR COORDINATOR	COMMUNITY SERVICES 1	10/5/2023
SFV	544	PSYCHOLOGICAL SERVICES SUP	CLINICAL SRVCS - PSYCH	12/4/2023
SFV	11	ACCOUNTANT JR	ACCOUNTING - AUD & REV	12/31/2023
AV	345	AGING ADULT SPECIALIST	AV - CONSUMER SERVICES	1/1/2024
SFV	946	SYSTEMS OF CARE SPECIALIST	CASE MANAGEMENT	3/27/2024
SFV	893	ACCOUNTING SPECIALIST SR	ACCOUNTING	4/29/2024
SFV	947	SR. APPS & PROJECT MANAGER	INFORMATION TECHNOLOGY	5/7/2024
SCV	626	OFFICE ASSISTANT II	FACILITIES	7/1/2024
SFV	960	APPS DEVELOPER & INTEGRATOR	INFORMATION TECHNOLOGY	7/29/2024
SFV	961	DENTAL CONSULTANT	CLINICAL SERVICES	7/30/2024
SFV	887	LEAD TRAINER CSC	SCHOOL AGE	8/12/2024
SFV	614	OFFICE ASSISTANT II	RECS & DOC MANAGEMENT	10/7/2024
SFV	965	SOCIAL RECREATION SPECIALIST	CASE MANAGEMENT	10/17/2024
SFV	967	OFFICE ASSISTANT II	CONTRACT ADMIN 1	10/17/2024
SCV	384	CONSUMER SERVICES MANAGER	SCV ADULT	11/4/2024
SFV	219	CONSUMER SERVICES DIRECTOR	CONSUMER SERVICES 1	11/8/2024
SFV	270	ACCOUNTANT	ACCOUNTING - REVENUES	12/2/2024
SFV	968	DATA ANLST-QLTY IMPRV AUD	QA/CHANGE MANAGEMENT	12/2/2024
SFV	969	CHANGE MGMT PROJ MANAGER	QA/CHANGE MANAGEMENT	12/2/2024
SFV	970	OFFICE ASSISTANT III	CLINICAL SRVCS - INTAKE	12/6/2024
SFV	45	VENDOR COORDINATOR	COMM SRVCS 1 - DEV/QA	12/16/2024
SFV	971	TRAINING MANAGER	TRAINING & INFORMATION	12/16/2024
SFV	972	QLTY IMPRMNT & OUTCOMES DIR	QA/CHANGE MANAGEMENT	12/16/2024
AV	975	HR GENERALIST	HUMAN RESOURCES	12/18/2024
SCV	973	HR GENERALIST	HUMAN RESOURCES	12/18/2024
SFV	974	OFFICE ASSISTANT II	CLINICAL SRVCS - INTAKE	12/20/2024
SFV	976	ASSISTANT CONTROLLER	ACCOUNTING	12/20/2024
SFV	977	TRAINING SPEC (INST DESIGNER)	QA/CHANGE MANAGEMENT	12/20/2024
SFV	978	TRAINING SPEC (INST DESIGNER)	QA/CHANGE MANAGEMENT	12/20/2024
SFV	979	CHANGE MAN PROJ MANAGER	QA/CHANGE MANAGEMENT	12/20/2024
SFV	369	ACCOUNTING SPECIALIST	ACCOUNTING - ACCTS PAY 1	12/24/2024
SFV	980	CONSUMER SERVICES ASSOCIATE	CLINICAL	12/27/2024
SFV	449	AUTISM PROG COORD - SPEC	CLINICAL SRICS - BEHAV	12/30/2024

Positions on Hold

12

Location	Pos #	Hold Positions	Dept/ Location	Hold as of Date
SFV	25	TECH SUPPORT ENGINEER	IT	4/25/2022
SFV	701	LEAD RISK ASSMNT SPEC	RISK ASSESSMENT	7/29/2022
SFV	8	DIRECTOR OF FINANCE	ACCOUNTING I	8/29/2022
SFV	647	ACCOUNTANT JR	ACCOUNTING	9/23/2022
SFV	720	HEALTH AND SAFETY SPEC	ADMIN - CNSMR SRVCS	12/22/2022
AV	858	SERVICE COORDINATOR	SA - PROV ELIG	4/1/2023
SFV	904	IT TRAINING SPECIALIST II	IT	7/31/2023
SFV	918	JUDICIAL/FORENSICS SPEC	ADULT 3 - CPP	9/11/2023
SFV	468	IT SPECIALIST II	IT	1/15/2024
SFV	242	HR SUPERVISOR	HUMAN RESOURCES	2/12/2024
SFV	451	ACCOUNTING SPECIALIST	ACCOUNTING - REV	4/22/2024
SFV	933	EXEC ADMIN ASSISTANT	HUMAN RESOURCES	7/26/2024

New Hires Started in the month

18

Location	Pos #	Position	Hire Date
AV	916	CSC	12/2/2024
SFV	624	PSYCHO SERVICES SUP	12/2/2024
SCV	47	CSC	12/2/2024
SFV	288	CSC	12/16/2024
SFV	184	CSC	12/16/2024
AV	200	CSC	12/16/2024
AV	914	CSC	12/16/2024
AV	396	CSC	12/16/2024
SFV	179	CSC	12/16/2024
AV	848	CSC	12/16/2024
AV	72	CSC	12/16/2024
SFV	497	CSC	12/30/2024
SFV	966	RECRUIT MANAGER	12/30/2024
SFV	296	CSC	12/30/2024
AV	910	CSC	12/30/2024
SFV	190	CSC	12/30/2024
SFV	831	CSC	12/30/2024
AV	911	CSC	12/30/2024

Separations in the Month

8

Location	Pos #	Position	Separation Reason	Term Month
AV	939	CSC	PERSONAL	12/6/2024
SFV	140	CSC	PERSONAL	12/23/2024
SFV	284	CSC	PERSONAL	12/20/2024
SFV	300	CSC	PERSONAL	12/23/2024
AV	777	CSC	PERSONAL	12/10/2024
SFV	810	CSC	PERSONAL	12/16/2024
SFV	369	ACCOUNTING SPECIALIST	PERSONAL	12/24/2024
SFV	594	CSC	PERSONAL	12/31/2024

HUMAN RESOURCES REPORT

	CSC Vacancies	CSC Growth Positions	Open Other Positions:	Total Open Positions Vacant	Positions on Hold	Positions Filled	FY24/25 Auth Positions	% Filled	New Hires Started in the month	Separations in the Month	Jan '25 - Turnover Rate
All Locations	54	44	38	136	10	812	958	84.76%	16	8	0.99%
SFV	26	23	30	79	10	566	655	86.41%	10	7	
AV	24	16	5	45	0	170	215	79.07%	4	1	
SCV	4	5	3	12	0	76	88	86.36%	2	0	

CSC Vacancies

54

Location	Pos #	CSCs	Department/ Location	Open as of Date
SFV	30	OD SPECIALIST	OD (FORMERLY A5)	7/10/2023
SFV	243	CSC	ADULT 5	9/10/2023
SFV	351	CSC	SCHOOL AGE 5	9/14/2023
AV	74	CSC	AV ADULT 1	10/23/2023
AV	361	CSC	AV ADULT 1	10/23/2023
SFV	149	CSC	SCHOOL AGE 3	10/23/2023
SFV	233	CSC	SCHOOL AGE 4	11/6/2023
AV	76	CSC	AV TRANSITION 2	1/1/2024
AV	487	CSC	AV SCHOOL AGE 2	2/26/2024
SFV	528	CSC - MW	SCHOOL AGE 8	3/8/2024
SFV	375	CSC	EARLY START 2	3/14/2024
AV	279	CSC	AV TRANSITION 2	4/3/2024
SFV	338	CSC	EARLY START 3	5/3/2024
AV	83	CSC	AV TRANSITION 1	5/20/2024
AV	188	CSC	AV TRANSITION 2	5/20/2024
AV	295	CSC	AV TRANSITION 2	5/20/2024
AV	428	CSC	AV TRANSITION 2	5/20/2024
AV	465	CSC	AV TRANSITION 2	5/20/2024
AV	572	CSC	AV TRANSITION 2	5/20/2024
SFV	463	CSC	ADULT 1	5/20/2024
SFV	519	CSC - MW	ADULT 8	5/20/2024
SFV	155	CSC	TRANSITION 2	5/28/2024
AV	198	CSC	AV TRANSITION 2	6/3/2024
SFV	136	CSC	TRANSITION 3	6/17/2024
SFV	358	CSC	TRANSITION 3	6/17/2024
SFV	458	CSC	EARLY START 3	6/28/2024
SCV	245	CSC	SCV ADULT	7/1/2024
SFV	160	CSC	SCHOOL AGE 5	7/2/2024
AV	507	CSC	AV SCHOOL AGE 2	7/3/2024
SFV	461	CSC	SCHOOL AGE 4	8/12/2024
AV	334	CSC	AV SCHOOL AGE 1	8/13/2024
AV	573	CSC	AV TRANSITION 1	9/9/2024
AV	586	CSC	AV SCHOOL AGE 1	9/9/2024
AV	75	CSC	AV EARLY START 3	10/7/2024
AV	84	CSC	AV ADULT 1	10/15/2024
AV	82	CSC	AV EARLY START 3	10/21/2024
SCV	114	CSC	SCV EARLY START	11/22/2024
AV	482	CSC	AV TRANSITION 1	12/1/2024
AV	535	CSC - MW	AV ADULT 3	12/2/2024
AV	587	CSC	AV SCHOOL AGE 1	12/2/2024
SFV	154	CSC	SCHOOL AGE 3	12/16/2024
SFV	140	CSC	SCHOOL AGE 7	12/23/2024
SFV	300	CSC	SCHOOL AGE 6	12/23/2024
SFV	594	CSC	ADULT 7	12/31/2024
SFV	142	CSC	TRANSITION 2	1/2/2025
SFV	380	CSC	TRANSITION 1	1/2/2025
SFV	394	CSC	SCHOOL AGE 4	1/2/2025
SFV	139	CSC	SCHOOL AGE 6	1/3/2025
AV	483	CSC	AV SCHOOL AGE 2	1/10/2025
AV	981	CSC - INTAKE	ES - INTAKE	1/14/2025
SCV	982	CSC - INTAKE	SCV - ES INTAKE	1/14/2025
SCV	255	CSC	SCV SCHOOL AGE 1	1/27/2025
SFV	184	CSC	ADULT 4	1/30/2025
SFV	187	CSC	SCHOOL AGE 4	1/31/2025

CSC Growth Positions

44

Location	Pos #	CSCs	Department/ Location	Open as of Date
AV	854	CSC	AV EARLY START 2	2/16/2023
SCV	789	CSC	SCV SCHOOL AGE 2	2/16/2023
SCV	838	CSC	SCV EARLY START 2	2/16/2023
SFV	733	CSC	ADULT 9	2/16/2023
SFV	743	CSC	TRANSITION 4	2/16/2023
SFV	745	CSC	TRANSITION 4	2/16/2023
SFV	748	CSC	TRANSITION 4	2/16/2023
SFV	792	CSC	ADULT 10	2/16/2023
SFV	793	CSC	ADULT 6	2/16/2023
SFV	797	CSC	ADULT 10	2/16/2023
SFV	807	CSC	ADULT 11	2/16/2023
SFV	861	CSC	ADULT 11	6/23/2023
SFV	862	CSC	ADULT 11	6/23/2023
SFV	866	FLOATER SPECIALIST	CASE MANAGEMENT	7/31/2023
SFV	37	OD SPECIALIST	OD (FORMER TRAN 2)	8/31/2023
AV	915	CSC	AV ADULT 4	9/11/2023
AV	917	CSC	AV ADULT 4	9/11/2023
AV	782	CSC	AV SCHOOL AGE 3	11/20/2023
SFV	564	FLOATER SPECIALIST	TRANSITION 1	12/4/2023
AV	606	CSC	AV ADULT 2	12/4/2023
AV	944	CSC	AV TRANSITION 3	3/1/2024
AV	858	CSC	SA - PROV ELIG	4/1/2023
SCV	841	CSC	SCV EARLY START 2	4/24/2024
SFV	809	CSC	ADULT 11	4/26/2024
AV	608	CSC	AV TRANSITION 2	5/20/2024
AV	662	CSC	AV TRANSITION 2	5/20/2024
SFV	658	CSC	ADULT 1	5/23/2024
SFV	62	CSC	ADULT 2	6/3/2024
SCV	611	CSC	SCV EARLY START	7/29/2024
AV	776	CSC	AV SCHOOL AGE 3	9/9/2024
AV	781	CSC	AV SCHOOL AGE 3	9/27/2024
SCV	857	CSC	SA - PROV ELIG	9/30/2024
AV	938	CSC	AV TRANSITION 3	9/30/2024
AV	943	CSC	AV TRANSITION 3	9/30/2024
SFV	103	CSC	TRANSITION 1	10/21/2024
SFV	818	CSC	EARLY START 6	11/8/2024
AV	913	CSC	AV ADULT 4	11/20/2024
SFV	730	CSC	ADULT 9	11/22/2024
SFV	641	CSC - INTAKE	CLIN SERV - INTAKE	12/2/2024
AV	939	CSC	AV TRANSITION 3	12/6/2024
AV	777	CSC	AV SCHOOL AGE 3	12/10/2024
SFV	810	CSC	ADULT 11	12/16/2024
SFV	522	CSC - MW	ADULT 2	1/13/2025
SFV	601	CSC	TRANSITION 1	1/30/2025

FY24/25 Authorized Positions	Positions Added Based on FY 24/25 Growth
958	0

Open Other Positions:

38

Location	Pos #	All Other Positions	Department/ Location	Open as of Date
AV	883	LEAD TRAINER CSC	SCHOOL AGE	7/11/2023
AV	884	LEAD TRAINER CSC	ADULT 1	7/11/2023
AV	885	LEAD TRAINER CSC	ADULT 1	7/11/2023
SFV	886	LEAD TRAINER CSC	TRANSITION 1	7/11/2023
SFV	889	LEAD TRAINER CSC	EARLY START	7/11/2023
SFV	569	HR SPECIALIST I	HUMAN RESOURCES	10/4/2023
SFV	863	COMM SERV SPEC - PERF QA SPEC	COMMUNITY SERVICES 2	10/5/2023
SFV	925	VENDOR COORDINATOR	COMMUNITY SERVICES 1	10/5/2023
SFV	544	PSYCHOLOGICAL SERVICES SUP	CLIN SER - PSYCHOLOGICAL	12/4/2023
SFV	11	ACCOUNTANT JR	ACCOUNTING - AUD & REV	12/31/2023
AV	345	AGING ADULT SPECIALIST	AV - CONSUMER SERVICES	1/1/2024
SFV	946	SYSTEMS OF CARE SPECIALIST	CASE MANAGEMENT	3/27/2024
SCV	626	OFFICE ASSISTANT II	FACILITIES	7/1/2024
SFV	961	DENTAL CONSULTANT	CLINICAL SERVICES	7/30/2024
SFV	887	LEAD TRAINER CSC	SCHOOL AGE	8/12/2024
SFV	614	OFFICE ASSISTANT II	RECS & DOC MANAGEMENT	10/7/2024
SFV	965	SOCIAL RECREATION SPECIALIST	CASE MANAGEMENT	10/17/2024
SFV	967	OFFICE ASSISTANT II	CONTRACT ADMIN 1	10/17/2024
SFV	219	CONSUMER SERVICES DIRECTOR	CONSUMER SERVICES 1	11/8/2024
SFV	270	ACCOUNTANT	ACCOUNTING - REVENUES	12/2/2024
SFV	968	DATA ANALYST-QUA IMPROV AUD	QA/CHANGE MANAGEMENT	12/2/2024
SFV	969	CHANGE MANAGEMENT PROJ MNGR	QA/CHANGE MANAGEMENT	12/2/2024
SFV	970	OFFICE ASSISTANT III	CLINICAL SERVICES - INTAK	12/6/2024
SFV	45	VENDOR COORDINATOR	COMM SERV 1 - DEVELOP/QA	12/16/2024
SFV	971	TRAINING MANAGER	TRAINING & INFORMATION	12/16/2024
SFV	972	QUAL IMPROV & OUTCOMES DIR	QA/CHANGE MANAGEMENT	12/16/2024
AV	975	HR GENERALIST	HUMAN RESOURCES	12/18/2024
SCV	973	HR GENERALIST	HUMAN RESOURCES	12/18/2024
SFV	974	OFFICE ASSISTANT II	CLINICAL SERVICES - INTAK	12/20/2024
SFV	976	ASSISTANT CONTROLLER	ACCOUNTING	12/20/2024
SFV	977	TRAINING SPECIALIST	QA/CHANGE MANAGEMENT	12/20/2024
SFV	978	TRAINING SPECIALIST	QA/CHANGE MANAGEMENT	12/20/2024
SFV	979	CHANGE MANAGEMENT PROJ MNGR	QA/CHANGE MANAGEMENT	12/20/2024
SFV	369	ACCOUNTING SPECIALIST	ACCOUNTING - ACCTS PAY 1	12/24/2024
SFV	980	INTAKE ASSOCIATE	CLINICAL	12/27/2024
SFV	449	BEHAVIORAL CONSULTANT	CLINIC SERV - BEHAVIORAL	12/30/2024
SCV	491	CONSUMER SERVICES SUPERVISOR	SCV SELF DETERMINATION	1/13/2025
SFV	670	ACCOUNTING SPECIALIST	ACCOUNTING - ACCTS PAY 1	1/13/2025

Positions on Hold

10

Location	Pos #	Hold Positions	Dept/ Location	Hold as of Date
SFV	25	TECH SUPPORT ENGINEER	IT	4/25/2022
SFV	701	LEAD RISK ASSESS SPEC	RISK ASSESSMENT	7/29/2022
SFV	8	DIRECTOR OF FINANCE	ACCOUNTING I	8/29/2022
SFV	647	ACCOUNTANT JR	ACCOUNTING	9/23/2022
SFV	720	HEALTH AND SAFETY SPEC	ADMIN - CONSUM SERV	12/22/2022
SFV	904	IT TRAINING SPECIALIST II	IT	7/31/2023
SFV	918	JUDICIAL/FORENSICS SPEC	ADULT 3 - CPP	9/11/2023
SFV	468	IT SPECIALIST II	IT	1/15/2024
SFV	242	HR SUPERVISOR	HUMAN RESOURCES	2/12/2024
SFV	451	ACCOUNTING SPECIALIST	ACCOUNTING - REVENUES	4/22/2024

New Hires Started in the month

16

Location	Pos #	Position	Hire Date
SFV	947	SR. APPS & PROJ MNGR	1/13/2025
AV	325	CSC	1/13/2025
SCV	116	CSC	1/13/2025
AV	481	CSC	1/13/2025
AV	766	CSC	1/13/2025
SFV	960	APPS DEV & INTIGRAT	1/13/2025
SFV	746	CSC	1/27/2025
SFV	289	CSC	1/27/2025
SCV	501	CSC	1/27/2025
AV	554	CSC	1/27/2025
SFV	826	CSC	1/27/2025
SFV	263	CSC	1/27/2025
SFV	234	CSC	1/27/2025
SFV	2	EXEC ADMIN ASSISTANT	1/27/2025
SFV	272	CSC	1/27/2025
SFV	284	CSC	1/27/2025

Separations in the Month

8

Location	Pos #	Position	Separation Reason	Term Month
SFV	394	CSC	PERSONAL	1/2/2025
SFV	380	CSC	PERSONAL	1/2/2025
SFV	142	CSC	PERSONAL	1/2/2025
AV	483	CSC	PERSONAL	1/10/2025
SFV	139	CSC	PERFORMANCE	1/3/2025
SFV	187	CSC	PERSONAL	1/31/2025
SFV	601	ACCOUNTING SPECIALIST	PERSONAL	1/30/2025
SFV	184	CSC	PERSONAL	1/30/2025

Temporary Employees Report - November 2024

FY2024-2025: 7/1/2024 - 6/30/2025

Count	Status	Job Title	Location	Department	Start Date	End Date	Days of Service	Reason	Temp to Hire, Direct Hire or Supplemental	Conversion Date
1	Converted	Consumer Service Coordinator	SFV	Adult 10	5/13/2024	7/18/2024	66	• Position #792; Assignmnet ended 7/18/2024	Temp to Hire	7/18/2024
1	Inactive	Consumer Service Coordinator	AV	Adult 2	7/17/2024	7/31/2024	14	• Position #606; Assignmnet ended 7/31/2024	Temp Only	
1	Inactive	Office Assistant II	AV	Recs & Doc Management	4/29/2024	9/30/2024	154	Temp Only Assignment (6 Months), Assisting with position #94 // Projected Max Date: 10/29/2024	Temp Only	
1	Inactive	Office Assistant II	SCV	Facilities	8/8/2024	9/27/2024	50	Assisting with position #626; Temp's last day - 9/27/2024	Temp Only	
1	Active	Administrative Assistant	SFV	HR	11/5/2024	n/a			Temp Only	
1	Active	Office Assistant II	AV	Recs & Doc Management	10/29/2024	n/a		Temp Only Assignment (6 Months) // Projected Max Date: 1/29/2025	Temp Only	

Department Totals	
Adult 10	1
Adult 2	1
HR	1
Recs & Doc Management	2
Facilities	1
Grand Total	6

Conversion Totals	
Average Length of Service	71
Converted	1
Inactive	3
Active	2

Temporary Employees Report - December 2024

FY2024-2025: 7/1/2024 - 6/30/2025

Count	Status	Job Title	Location	Department	Start Date	End Date	Days of Service	Reason	Temp to Hire, Direct Hire or Supplemental	Conversion Date
1	Converted	Consumer Service Coordinator	SFV	Adult 10	5/13/2024	7/18/2024	66	• Position #792; Assignmnet ended 7/18/2024	Temp to Hire	7/18/2024
1	Inactive	Consumer Service Coordinator	AV	Adult 2	7/17/2024	7/31/2024	14	• Position #606; Assignmnet ended 7/31/2024	Temp Only	
1	Inactive	Office Assistant II	AV	Recs & Doc Management	4/29/2024	9/30/2024	154	Temp Only Assignment (6 Months), Assisting with position #94 // Projected Max Date: 10/29/2024	Temp Only	
1	Active	Office Assistant II	SFV	Community Services	12/12/2024	n/a			Temp only	
1	Active	Office Assistant II	SFV	Community Services	12/10/2024	n/a			Temp only	
1	Active	Office Assistant II	SFV	Community Services	12/5/2024	n/a			Temp only	
1	Inactive	Office Assistant II	SCV	Facilities	8/8/2024	9/27/2024	50	Assisting with position #626; Temp's last day - 9/27/2024	Temp Only	
1	Active	Administrative Assistant	SFV	HR	11/5/2024	n/a			Temp Only	
1	Active	Office Assistant II	AV	Recs & Doc Management	10/29/2024	n/a		Temp Only Assignment (6 Months) // Projected Max Date: 1/29/2025	Temp Only	

Department Totals	
Adult 10	1
Adult 2	1
Community Services	3
HR	1
Recs & Doc Management	2
Facilities	1
Grand Total	9

Conversion Totals	
Average Length of Service	71
Converted	1
Inactive	3
Active	5

Temporary Employees Report - January 2025

FY2024-2025: 7/1/2024 - 6/30/2025

Count	Status	Job Title	Location	Department	Start Date	End Date	Days of Service	Reason	Temp to Hire, Direct Hire or Supplemental	Conversion Date
1	Converted	Consumer Service Coordinator	SFV	Adult 10	5/13/2024	7/18/2024	66	• Position #792; Assignmnet ended 7/18/2024	Temp to Hire	7/18/2024
1	Inactive	Consumer Service Coordinator	AV	Adult 2	7/17/2024	7/31/2024	14	• Position #606; Assignmnet ended 7/31/2024	Temp Only	
1	Inactive	Office Assistant II	AV	Recs & Doc Management	4/29/2024	9/30/2024	154	Temp Only Assignment (6 Months), Assisting with position #94 // Projected Max Date: 10/29/2024	Temp Only	
1	Active	Office Assistant II	SFV	Community Services	12/12/2024	n/a			Temp only	
1	Active	Office Assistant II	SFV	Community Services	12/10/2024	n/a			Temp only	
1	Active	Office Assistant II	SFV	Community Services	12/5/2024	n/a			Temp only	
1	Active	HR Specialist I (Recruiter)	SFV	HR	1/7/2025	n/a			Temp only	
1	Active	Office Assistant II	SFV	Recs & Doc Management	1/30/2025	n/a			Temp only	
1	Inactive	Office Assistant II	SCV	Facilities	8/8/2024	9/27/2024	50	Assisting with position #626; Temp's last day - 9/27/2024	Temp Only	
1	Converted	Administrative Assistant	SFV	HR	11/5/2024	1/27/2025	83	Temp only (Converting to Executive admin)	Temp Only	1/27/2025
1	Active	Office Assistant II	AV	Recs & Doc Management	10/29/2024	n/a		Temp Only Assignment (6 Months) // Projected Max Date: 1/29/2025	Temp Only	

Department Totals	
Adult 10	1
Adult 2	1
Community Services	3
HR	2
Recs & Doc Management	3
Facilities	1
Grand Total	11

Conversion Totals	
Average Length of Service	73
Converted	2
Inactive	3
Active	6

FY 2024-25	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total Absences	Total Hours
Administrative Affairs	Dark	Dark		Dark		Dark	Dark		Dark		Dark	Dark		
Anna Hurst														
Cathy Blin			P		P								0	4:45
Andrea Devers (VAC Rep)			P		P								0	4:45

Meeting Time

3:00

1:45

P = Present Ab = Absent

Attendance Policy: In the event a Trustee shall be absent from three (3) consecutive regularly-scheduled Board meetings or from three (3) consecutive meetings of any one or more committees on which he or she may be serving, or shall be absent from five (5) regularly-scheduled Board meetings or from five (5) meetings of any one or more Committees on which he or she may be serving during any twelve (12) month period, then the Trustee shall, without any notice or further action required of the Board, be automatically deemed to have resigned from the Board effective immediately. The secretary of the Board shall mail notice of each Trustee's absences during the preceding twelve (12) month period to each Board member following each regularly-scheduled Board meeting. (policy adopted 2-10-99)