

Alta California Regional Center
Board of Directors Meeting
Thursday, January 23, 2025 – **4:00 P.M.**
Please click this link to register for the event:

[Registration Link](#)

AGENDA



Call to Order



Introductions – Reading of ACRC’s Mission & Vision



Meeting Our Mission



Service Recognitions



Community Comments/Announcements

(3 minute maximum)



► **Consent Agenda** – *These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.*

- a. Excused Absences
- b. Regular Session Minutes of 11/21/24 [Tab 1]
- c. Committee Minutes
 1. Board Development [Tab 2]
 - Approve Jackie Armstrong’s and Anwar Safvi’s Terms of Office
 2. CAC [Tab 3]
 3. Executive [Tab 4]
 4. Finance [Tab 5]
 5. PAC [Tab 6]
 - Approve new PAC member – Jay Kolvoord (STEP)



New Business

- ▶ a. Finance Committee
 - 1. Monthly Financial Report [Tab 7]
 - 2. Independent Audit Report [Tab 8]
- b. Committee Updates
 - 1. CAC
 - 2. PAC
- c. President's Report – Dan Lake, President
- d. Executive Director's Report – Lori Banales, Executive Director
- e. ARCA-CAC Report – Amy Lampe, ARCA-CAC Rep.
- f. ARCA Report – Kelly Pennington, ARCA Rep.



▶ **Executive (CLOSED) Session**

(per W&I Code, Sec. 4663(a)(1),(2),(3),(4),(5))

- a. Legal Issues
- b. Personnel Issues
- c. Real Estate Issues



Announcement of Closed Meeting Discussion



Adjournment

- ▶ Action item

Next meeting is scheduled for Thursday, March 27, 2025 @ 4 p.m.

Alta California Regional Center
Board of Directors Meeting
Thursday, November 21, 2024
Minutes

Present: Garrett Broadbent, EunMi Cho, Johnny Deng, Tom Hopkins, Dan Lake, Amy Lampe, Kelly Pennington

Absent (* excused): Carmen Aguilar*, Jackie Armstrong*, Anwar Safvi*, Steven Sanchez*

Staff: Lori Banales, Iqbal Ahmad, Jennifer Bloom, Tracy Brown, John Decker, Michelle Duchene, Camelia Houston, Kenisha Hurd, Herman Kothe, Mechelle Johnson, Dana Muccular, Carly Moorman, Ryan Patchin, Faye Tait, Barbara van Ingen, Johnny Xiong, Lisa West

Facilitators: Amy Fulk

Visitors: Steve Andrews, Marc Anglade, Erwin Bagang, Jaclyn Balanay, Taylor Berry, Nigel Brannon, Mark Brown, Rich Ciraulo, Gail Crenshaw, Stephan Daves, Carmen Delgado, Michael den Hartog, Janice Enriquez, Ian Evans, Maureen Fitzgerald, Carly Frieders, Angel Garcia, Gilda Giron, Faraaz Godil, Kara Green, Maritza Gross Gaitan, Shaquille Gunnison, Yasmin Herrera-Vilchez, Shaniece Hill, George Lewis, Suzy Marquez, Joset Mason, Chris McIlwain, Peter Mendoza, Kassia Mitchell, Anthony Morales, Hayat Mouradi, Karen Mulvany, Dawn Padilla, Heidi Peacock Morrow, Mateo Ortega, Christine Pereira, Vicki Phillips, Rebecca Pressnell, Akkia Pride-Polk, Gabriela Ramirez, Michelle Ramirez, Eileen Reynolds, Mariano Rosales, Sue Samuel, Bobbie Sanders, Ceasar Seabron, Pushpinder Toor, Emily Ware, Jemel Williams, Heidi Zamora

Interpreters: Maha Abouelela (Arabic), Joanna Azer Ridge (Arabic), Danae Crozat (ASL), Vicki Lundberg (Spanish), Yelka Vargas (Spanish), Cory Watson (ASL)

1. **Call to Order – Reading of ACRC’s Mission & Vision** – The Board of Directors met at 4:01 p.m. on Thursday, November 21, 2024.

**Ms. Banales noted a change to the agenda – we will review the Performance Contract 2023 End of Year Report prior to the National Core Indicators (NCI) Data.*

2. **Performance Contract – 2023 End of Year Report**

- Ms. Bloom introduced Ms. Johnson (both ACRC Client Services Directors), Dana Muccular (ACRC’s Enhanced Case Management Unit’s Client Services Manager), and Carly Moorman (ACRC’s Client Employment Specialist).
- Ms. Bloom noted that this presentation will compare the year-end 2022 and

2024 demographic, employment and Purchase of Services (POS) data as it relates to promoting service access and equity. This information is also posted on ACRC's website. Regional center's annual performance contracts are designed to help clients achieve quality of life, reach meaningful progress above current baselines, and develop services and supports to meet the needs of clients. ACRC has a dedicated email address where comments and feedback can be shared year-round:

performancecontractfeedback@altaregional.org.

- Ms. Johnson shared information on where ACRC clients are living and noted that ACRC has more clients over the age of 60; clients are living longer.
 - ACRC is focused on providing services in the family home with the goal of keeping clients at home with families, if this is their choice.
 - ACRC participates in many current and ongoing initiatives of support for children, adults and aging clients.
- Ms. Muccular reviewed the "Percent of total annual purchase of service expenditures by individual's ethnicity and age" data and noted that these categories are not static; clients age yet these categories remain consistent. The "Other Ethnicity or Race" category is also skewed – ACRC cannot identify if a client identifies in more than one category; she is working with the Department of Developmental Services (DDS) to clarify this data.
 - ACRC is actively engaged in outreach events throughout the year.
 - ACRC's six enhanced service coordination caseloads allow Service Coordinators (SCs) time to educate, explore resources and navigate services – when individuals know more about service options they ask for more services.
- Since Employment First was passed in 2013, ACRC has made Competitive Integrated Employment (CIE) for clients a priority. Ms. Moorman reviewed the Paid Internship Program (PIP) data, comparing the 2021-22 to the 2022-23 stats.
 - Staff are aware of barriers and are working to transition clients from subminimum wage programs, which are officially ending as of January 1, 2025, to secure jobs.
 - ACRC has five Local Partnership Agreements (LPAs) in our catchment area and is also collaborating with Sierra College in the "LIFE Project" which is identifying barriers and creating a more streamline pipeline from school to education to employment.
 - In 2024, ACRC was one of two regional centers to receive extra funding for raising CIE numbers over a certain percentage (25%). This funding will be allocated to further outreach efforts.

3. National Core Indicators (NCI) Data – Public Meeting

- Ms. Bloom introduced Herman Kothe (ACRC's Training Manager), and George Lewis (Quality Assurance Coordinator with the State Council on Developmental Disabilities [SCDD]).

- Ms. Bloom explained that the NCI surveys are used by DDS to assess the performance in services and supports provided to people with developmental disabilities. For this presentation, we are reviewing the Adult In-Person Surveys which were completed in the 2022-23 fiscal year (FY). The intent is to learn from this data and improve our efforts.
 - Mr. Lewis reviewed the survey cycle with those present.
- Ms. Johnson, Ms. Bloom and Mr. Kothe reviewed data on the following categories:
 - Employment
 - Community Inclusion/Participation
 - Choices/Self-Direction
 - Relationships
 - Satisfaction
 - Service Coordination/Workforce
 - Access/Technology
 - Safety/Health
 - Rights and Respect
- Ms. Bloom stressed that input is critical, valued and helps us prepare for next year's meeting. Please share your comments with us by December 5th, in order for them to be included in ACRC's report to DDS.
- This information is posted on ACRC's website. The full NCI dashboard is posted on DDS' website.
 - Please submit any feedback and/or comments/questions to ncifedback@altaregional.org.

*Mr. Lake read aloud ACRC's Mission and Vision.

4. **Meeting Our Mission**

- ◆ Ms. Banales noted that this is an important segment that was added to the Board's agenda to highlight the positive stories within our service system. She shared a video from a parent, Marlayna McBride, whose son received services from ACRC.
 - This is a great testament to the power of Early Intervention Services.

5. **Community Comments/Announcements**

- ◆ Ms. Herrera-Vilchez has requested that the Self-Determination Advisory Committee (SDAC) meet monthly.

6. **Consent Agenda – By consensus, the following consent agenda items were approved: a) excused absences of Carmen Aguilar, Jackie Armstrong, Anwar Safvi and Steven Sanchez; b) regular session Board meeting minutes of September 26, 2024; and c) Board Development Committee (BDC) [approve Kelly Pennington's Term of Office], Client Advisory Committee (CAC), Executive Committee, and Finance Committee minutes.**

7. ***New Business***

◆ *New Board Member Applicants*

- The BDC is recommending both Akkia Pride-Polk and Ceasar Seabron to ACRC's Board of Directors. They shared brief introductions of themselves.

M/S/C (Pennington) To approve the appointments of Akkia Pride-Polk and Ceasar Seabron as members to ACRC's Board of Directors.

◆ *Approve 2025 Board Training Plan*

- The 2025 Board Training Plan is under Tab 7 of the Board packet. Ms. Pennington noted that the plan includes DDS required trainings, as well as the suggested "Board Financial Responsibilities." The Board generally adds additional trainings throughout the year during Board meetings and mini retreats.

M/S/C (Hopkins) To approve the 2025 Board Training Plan as presented.

◆ *Approve Delegated Conservatorship Policy*

- The Delegated Conservatorship Policy is under Tab 8 of the Board packet. Over the last few months, ACRC staff have sought public input on this policy. We have implemented sharing proposed policies with the department prior to bringing them before the Board.

M/S/C (Lampe) To approve the Delegated Conservatorship Policy as presented.

◆ *Approve Revised Resource Development Policy*

- The revised Resource Development Policy is under Tab 9 of the Board packet. As discussed at previous meetings (e.g., Coffee with Community Services, the Provider Advisory Committee meeting, and the Board's Executive Committee meeting), this revision provides clear information to service providers on insurance requirements.

M/S/C (Broadbent) To approve the revised Resource Development Policy as presented.

◆ *Finance Committee*

Issue 1: Monthly Financial Report

Discussion and Action: Mr. Ahmad noted that the minutes are under Tab 5 and the financial report is under Tab 10 of the Board packet. ACRC has a healthy budget this year, which includes funding for the final Burns Rate Study rate increase for service providers, which takes effect on January 1, 2025.

M/S/C (Pennington) To accept the monthly financial report as submitted.

Issue 2: Approve OPS Contract – Copiers

Discussion and Action: Information on this Operations (OPS) contract is under Tab 11 of the Board packet. Mr. Ahmad proactively shared this information with the Finance Committee earlier this month.

ACRC's main office is relocating in March 2025. With the new building's configuration, we will need less copiers. This five-year contract covers all of ACRC's offices; much of the consolidation is at the main office. The effective date is still not yet solidified; it will be effective on March 1st or February 1st. At minimum, there will be an annual savings of \$75,000.

M/S/C (Hopkins) To approve up to \$5,800 per month for the OPS Copier Contract as presented.

◆ *Committee Updates*

• CAC

- Mr. Hopkins shared that the CAC met on November 12th and October 8th.
 - At the November meeting, Ms. Lampe shared her life story.
 - At the October meeting, Kelsey Handcock, with Disability Rights California, shared a presentation about "Voting Rights."
- In January, the group will be discussing areas or initiatives that they would like to assist with.

• PAC

- Mr. Broadbent shared that the PAC met on November 14th and October 10th.
 - In October, the group received a great presentation from Michael Mercado, one of ACRC's Community Services Specialist, and Hubert Enriquez, ACRC's Emergency

Response Coordinator, about the disaster communication cards that were developed to assist clients in the event of an emergency.

- The group began discussing an ongoing issue – some service providers have received conflicting information from Community Care Licensing (CCL) about unlicensed day programs serving clients who need personal assistants.
 - A CCL representative was invited to attend the November PAC meeting, which was rescheduled to the January PAC meeting.
- Jacquie Foss, who joined the PAC back in 1996, retired.
- At the November meeting, they discussed the DDS Provider Registry, which is slated to be released on November 29th. There are ongoing issues with the registration process and service providers are providing the department with information about the obstacles that they are facing completing this requirement.
 - Service providers will automatically receive 90% of the rate increases that are being implemented on January 1st. They must participate in the DDS Provider Registry if they wish to receive the remaining 10% of the slated rate increase.
- Providers are still working with DDS on the rate methodology. Transportation remains an issue. The rate methodology, as last discussed, may not be sufficient and some businesses may close, which will affect clients getting to and from programs.
- The Vendor Relations Committee is updating the two communication guides.

◆ *President's Report*

- Mr. Lake expressed appreciation for those in attendance today.
- One of the best days at ACRC, Santa Day, is scheduled for Friday, December 13th. This day is magical for clients and provides an opportunity for them to get a picture with Santa and Mrs. Claus.
 - This year's event will be held at the Mack Powell Event Center, located at 2003 Howe Avenue Sacramento 95825, from 10 a.m. to 4 p.m.
 - Ms. Banales invited everyone to join ACRC for the celebration of different cultures and holiday traditions.
 - Anthem is a sponsor of this wonderful event.

◆ *Executive Director's Report*

- Mr. Decker shared information about the two housing projects that ACRC was recently awarded by DDS.
 - 5th Street Apartments, located in West Sacramento, will have eight set aside units (all two-bedroom). These apartments will be available in September 2027.
 - Brettonwood Senior Apartments, located in Davis, will have ten set aside units (eight one-bedroom and two two-bedroom) in Phase 1. These apartments are for individuals 62+ years and will be available in November 2027.
 - Emily Ware, with Operative Office, expressed appreciation to ACRC and is looking forward to the partnership with the Yolo County Housing Authority for the project in West Sacramento.
 - Rich Ciraulo and Stephan Daues, with Mercy Housing California, are grateful for the partnership with ACRC. They noted that the apartments in Davis were in phase one of a two-part project.
 - Mr. Decker noted that more information will be shared as these projects come together.
- Ms. Banales noted that at the beginning of this calendar year, ACRC initiated a Client and Family Survey. Ms. Banales shared the third quarter's data points, which include:
 - Surveys are sent out electronically or in paper form. From July 1st through September 30th, 6,145 surveys were sent out (549 of those were paper surveys), and 755 were returned (47 of those were paper). Statistically that equates to a return rate of a little over 12%.
 - The largest group of individuals completing the survey are client's mothers at 63%, followed by clients at 17%, client's fathers at 8%, paid care giver at 4% and family member at 3%.
 - The highest respondents were from Sacramento and Placer Counties; one survey was returned from Colusa County.
 - Respondents' ethnicities were as follows (top 3): White = 38%, Spanish/Latin = 18%, African American = 11%
 - The preferred location for the Individual Program Plan (IPP) remains virtual at 35%, followed by client home at 25%, family home at 20% and day program/work site at 10%.
 - 98% of respondents were "satisfied" or "very satisfied" with their IPP and 96% were "satisfied" or "very satisfied" with their SC. Client Services Directors followed up with those that were not satisfied.

- 535 respondents had no requested changes to their services and supports. 186 respondents requested more information/committees, 63 needed more direct support professional (DSP) support, 45 requested more housing supports, and 29 wanted more in-person meetings.
- We have one last quarter for the year 2024. Ms. Banales will share a full year-end report at the January Board meeting, which will be publicly shared.
- We continue planning for our headquarters move to North Natomas move in March 2025. As a result of the multiple conversations that Ms. Banales has had with the County Supervisor and Chamber specifically related to public transportation, Jacob Miller, one of ACRC's Client Advocates, has been appointed as an organizational member on Sacramento Regional Transit District's (SacRT) Mobility Advisory Council (MAC). This is a four-year term and the group meets monthly.
- ACRC's Sacramento office is hosting another Microenterprise Fair on December 10th. Everyone is welcome to attend from 10 a.m. to 2 p.m.
- Ms. Bloom shared the following:
 - Last week, ACRC hosted NorCal Services for Deaf & Hard of Hearing Language Equality & Acquisition for Deaf Kids (LEAD-K) Family Services, who provided a wonderful training opportunity for staff to learn about Early Intervention Services for DeafPlus Children. LEAD-K is the recipient of a federal grant by Health Resources and Services Administration (HRSA). They function as the current Early Hearing Detection and Intervention (EHDI) in California to make sure kids are screened.
 - Last Friday, ACRC hosted the Sacramento County Cross Systems Collaboration meeting. The purpose of this group is to increase knowledge of various systems, behavioral health, probation, regional center, child welfare, education, and others.
 - Today, Reyva Johnson, another one of ACRC's Client Advocates, joined a parent panel at the Sacramento Family Connect Summit. She spoke about what the system can do to assist parents as a whole.
 - This Saturday, Ms. Bloom will be speaking at The Village Conference's "Strengthening Partnerships to Center Families in Our Work" Summit (Foster Care and Adoptions).
- Ms. Houston shared:
 - Today, ACRC partnered with On My Own and hosted a Dental Clinic, where 16 clients were seen by two Registered Dental

Hygienists in Alternative Practice (RDHAPs) who provided services, such as fluoride treatments, X-rays, and cleanings. It was a successful day and we are planning on holding these once a quarter.

- In an effort to decrease the need for hospital dentistry, ACRC's Dental Coordinator, Shannon McConnell, has connected with California Northstate University. They provided a joint talk today to their second-year dental students. Jacob Miller joined Ms. McConnell and spoke about the need for dentists to work with individuals with developmental disabilities.
- Tomorrow, ACRC staff will attend a one-hour tour at the newly opened UOP Pacific Health Care Collaborative Clinic in Oak Park. This facility provides medical and dental services and has 30 dental operatories. They also have a sensory waiting room.

◆ *ARCA-CAC Rep. Report*

- Ms. Lampe met on November 1st, and will be meeting again on December 13th from 10 to 11 a.m.
- A Housing Symposium is scheduled for February 5, 2025.

◆ *ARCA Delegate Report.*

- Ms. Pennington shared that ARCA met in October and the next meeting is in January 2025.
 - DDS' Acting Director, Pete Cervinka, asked for Board Delegates to congratulate those regional center Executive Directors whose centers met the compliance measures for the Home and Community-Based Services (HCBS) Rule. This was not an easy lift.

8. ***Adjournment***

The meeting adjourned at 6:43 p.m.

Lisa West
Executive Secretary

cc: Lori Banales

Alta California Regional Center
Board Development Committee Meeting
Monday, January 13, 2025
Minutes

Present:

Kelly Pennington, Chair
Jackie Armstrong
Garrett Broadbent
Dan Lake
Amy Lampe
Steven Sanchez

Absent: (* excused)

Carmen Aguilar
EunMi Cho

Board Members:

Tom Hopkins
Akkia Pride-Polk
Anwar Safvi

Facilitators:

Amy Fulk
Naomi Smith

Visitors:

Steve Andrews
Maureen Fitzgerald
Paul Stroub

Staff:

Lori Banales, Executive Director
Iqbal Ahmad, Chief Operating Officer
Jennifer Bloom, Director of Client
Services
Camelia Houston, Director of Intake
& Clinical Services
Mechelle Johnson, Director of Client
Services
Lisa West, Executive Secretary

The Board Development Committee (BDC) met on Monday, January 13, 2025, at 4:00 p.m. to discuss Board Member's Term of Office.

Without objection, Dan Lake made the motion to adopt the Board Development Committee meeting minutes of November 12, 2024 as submitted.

1. ***Board Member's Term of Office***

- Mr. Lake noted that Jackie Armstrong's and Anwar Safvi's two-year Board terms are expiring at the end of this month.

Without objection, Amy Lampe made the motion to recommend to the full Board the approval of Jackie Armstrong's and Anwar Safvi's next three-year term.

The next Board Development Committee's meeting is scheduled for **Monday, February 10, 2025**. The meeting adjourned at 4:02 p.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

Alta California Regional Center
Client Advisory Committee Meeting
Tuesday, January 14, 2025
Minutes

Present:

Amy Lampe, Chair
Tom Hopkins, Design. Dir.
Tiffany Johnson
Jacie Oakley
Amanda Parker
Steven Sanchez
Kimberly Terrell
Patty Wallace
Karen Young

Absent: (* excused)

Lisa Cooley*

Visitors:

Alexa Guerrero
Robert Levy
Ruben Medina
Joseph Wilson

Facilitators:

Amy Fulk
Naomi Smith

Board Members:

Akkia Pride-Polk


Staff:

Lori Banales, Executive Director
John Decker, Director of Community
Services
Mechelle Johnson, Director of Client
Services
David Lopez, Client Advocate
Jacob Miller, Client Advocate
Sharon Kurpinsky, Victim Advocate
Lisa West, Executive Secretary

The Client Advisory Committee (CAC) met on Tuesday, January 14, 2025, at 2:00 p.m. to discuss: 1) Message from Lori; 2) "Keeping My Money Safe"; 3) Updates; and 4) Public Comments/Announcements. All present provided self-introductions.

Without objection, Amy Lampe made the motion to adopt the CAC meeting minutes of November 12, 2024, as submitted.

1. ***Message from Lori***

- 
- Lori shared that March will be this committee's first meeting at Alta's new office space.
 - Governor Newsom released the state's proposed budget for the 2025-26 fiscal year (FY). Due to the wildfires in Southern California, the Department of Finance provided the presentation and noted that they are projecting a modest surplus of \$360 million. In contrast, the Legislative Analyst's Office (LAO) is projecting a \$2 billion deficit.
 - The legislative session now begins, and hearings will be scheduled.
 - The number of individuals served by the statewide service system is expected to increase to nearly 505,000 in the 2025-26 FY.
 - Lori noted that after all of the hearings are completed and the tax receipts are received, the Governor will release the May Revise.
 - As it stands now, regional centers are targeted to receive \$19 billion in funding, which is an increase of 20.2% since last year.

- Every year, regional centers focus on policies that are embedded into the budget. This year, regional centers are focusing on AB 1147, which was backed by Disability Voices United (DVU), and includes the Public Records Act (PRA). Regional centers are developing a plan for this requirement, which will take effect on January 1, 2026.
 - Currently, regional centers have a "Transparency" tab on their websites, which provides required information. This tab is the same on all 21 websites. Lori noted that there are several items that are "standard" across the state.
- Lori has noticed that it is more impactful to have clients and their families speaking on behalf of the services that they receive at legislative hearings. She remains hopeful that CAC members will be willing to go downtown and share their experiences, if needed.

2. **"Keeping My Money Safe"**



- Lori introduced Sharon Kurpinsky, Alta's Victim Advocate, who has been at Alta for almost 20 years. Sharon shared a presentation entitled "Keeping My Money Safe" and explained that this training is meant to be helpful to the clients that Alta serves; feedback is welcome.
 - The presentation discussed financial abuse, identity theft, and ways to minimize risks.
 - If something happens to your money, you may notify your Service Coordinator (SC), call the police to file a report, and/or contact your bank to put a freeze on your account and file a report.
 - Please send feedback/suggested revisions to Lisa W.
- This committee may want to have a CalABLE presentation at an upcoming meeting.

3. **Updates**



- ◆ PAN
 - The group met today and continued to plan for the March Regional Meeting. Self-advocates will share presentations about their jobs and microenterprises.
 - Members will review the presentations at the next meeting on February 11th.
 - They also talked about a possible "Speakers Bureau" for members and recruitment. All of the Chapters are seeking new members.
 - PAN members noted that personal invitations are an effective way to recruit members.
- ◆ Alta Board
 - Alta's Board of Directors met on November 21st.
 - Alta staff shared two presentations – the 2023 Performance Contract End of Year Report and the National Core Indicators (NCI) Data.

- The Board voted on two new Board members – Akkia Pride-Polk and Ceasar Seabron.
- They approved the 2025 Board Training Plan, the Delegated Conservatorship Policy and the revised Resource Development Policy.
- ◆ ARCA-CAC
 - The group met on December 13th and discussed the Affordable Housing Symposium scheduled for February 5, 2025.
 - The next meeting is scheduled for January 24th, from 11 a.m. to noon.
- ◆ DDS-CAC
 - The group met yesterday and reviewed the Lanterman Act document and the National Core Indicators (NCI) in-person survey. DDS is seeking feedback on ways to make both client-friendly.

4. **Public Comments/Announcement**



- Mechelle shared that Alta is rolling out its Supported Decision-Making (SDM) Trainings to our outlying offices. The first training session will be held at our Yuba City office on Tuesday, February 25th. The virtual training is scheduled from 10:30 to 11:30 a.m. that day and an in-person workshop follows from 1 to 2 p.m., where interested individuals will have an opportunity to start drafting their plan.
- Joseph shared that advocates are watching a Power Wheelchair Repair bill, which would eliminate the requirement for prior authorization. They are hopeful that this bill will become law.
 - If you are interested in joining in on this advocacy, please contact him.

The next CAC meeting is scheduled for **Tuesday, February 11, 2025**. The meeting adjourned at 3:29 p.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

Alta California Regional Center
Executive Committee Meeting
Monday, January 13, 2025
Minutes

Present:

Dan Lake, President
Kelly Pennington, Vice President &
ARCA Rep
Steven Sanchez, Secretary
Anwar Safvi, Finance Comm. Chair
Amy Lampe, ARCA-CAC Rep
Carmen Aguilar, Member-at-Large

Board Members:

Jackie Armstrong
Garrett Broadbent
EunMi Cho
Tom Hopkins
Akkia Pride-Polk
Ceasar Seabron

Facilitators:

Amy Fulk
Naomi Smith

Visitors:

Steve Andrews
Maureen Fitzgerald
Peter Mendoza
Paul Stroub

Staff:

Lori Banales, Executive Director
Iqbal Ahmad, Chief Operating
Officer
Jennifer Bloom, Director of Client
Services
Camelia Houston, Director of Intake &
Clinical Services
Mechelle Johnson, Director of Client
Services
Lisa West, Executive Secretary

The Executive Committee met on Monday, January 13, 2025, at 4:21 p.m. to discuss:
1) President's Report; and 2) Executive Director's Report.

Without objection, Dan Lake made the motion to adopt the Executive Committee meeting minutes of November 12, 2024, as submitted.

1. *President's Report*

- Mr. Lake will be sending a survey to Board members within the next week.
- The Personnel Committee, which he will be Chairing, will be asking for the Board's approval to move forward with the Executive Director's annual evaluation.

2. *Executive Director's Report*

- Ms. Banales reminded everyone that ACRC's Executive Committee will be reviewing the agency's quarterly dashboards moving forward. The "ACRC Quarterly Dashboard Indicators for the Quarter Ending December 31, 2024" were sent to everyone prior to this meeting. She highlighted the following:
 - Regarding the eligibility determination for Early Start, in the prior quarter we were at 38 days and this quarter we dropped to 35 days (an average of 34 days). We remain well within the statutory guidelines.

- We continue to see an increase in referrals for Lanterman eligibility. The last quarter, we were at 157 days and that has increased to 179 days. Ms. Houston shared that ACRC is working with a contractor to strategize and evaluate our agency's processes. It is noteworthy to inform the Board that we have additional in-house support; we are utilizing Client Service Managers (CSMs) to assist with completing social assessments. Our staff are working overtime, and we have independent contractors, as well. Psych associates are assisting, and we have also posted a Request for Proposal (RFP) on our agency's website for licensed clinical psychologists.
- We are continuing to grow the "Age 5 and under" caseloads, adding a new unit recently. These caseloads require quarterly contact to get the clients situated with appropriate services. The "All Others" caseloads are trending down, which is tied to growing our staff count.
- ACRC grew by 20 employees in the last quarter, and we are set to onboard an additional 22 on January 16th. We currently have 68 vacancies; 26 are growth positions, and 27 are backfills for Service Coordinator (SC) positions.
- The agency's turnover rate has gone down to 3.2, with 50 new hires in the last quarter. We have focused our attention on attracting interns; we have contracted with universities to onboard 43 within the last 12 months.
- Targeted Case Management is how regional centers draw down federal funding to the State's General Fund. ACRC has a requirement of 400 units per month per SC. This quarter, we have trended down; Ms. Banales equates this to having two months of the quarter with an increase in vacations, as well as our recent transition to a new case management tool, Atlas, which holds a learning curve for staff. ACRC management has shown grace to allow staff time to learn the new system.
- Our Federal Programs Unit continues to shine in finding clients to put on the Medicaid Waiver. ACRC is the fourth largest regional center across the state, and we draw down the second largest in federal dollars for this program.
- ACRC continues to implement new strategies in reporting Special Incident Reports (SIRs) to DDS within the two-day requirement.
- There is an increase in "provisionally eligibility" clients.
- ACRC continues to onboard clients that are interested in the Self-Determination Program (SDP).
 - Ms. Banales noted that there has been an increase in SDP budgets.
- Autism is the primary eligibility diagnosis. It is important to note that an individual can qualify for services under more than one category.
- Of the clients served by ACRC, two-thirds are male, and one-third are female.
- 89% of ACRC clients speak English, 7% speak Spanish, and under 1% speak Chinese, Vietnamese, Russian, or use Sign Language.
- Living at home with family or guardian remains at the top of the residence type at 84%, followed by Independent Living Services (ILS) at 7.5%,

- Community Care Facilities (CCF) at 4.9%, and Supported Living Services (SLS) at 2%.
- The highest Purchase of Services (POS) categories of service remain at residential facilities, day programs and SLS.
 - ACRC has identified three clients that are currently living in Southern California and have been affected by the wildfires. Two are safe and ACRC staff are actively working on transporting the other client, who lives in a skilled nursing facility, back to our area (she wants to come back).
 - The statewide regional center system is offering resources as we continue to learn more about the devastating circumstances. We are preparing ourselves to be available in any way possible.
 - Governor Newsom released the proposed \$322.2 billion 2025-26 fiscal year's (FY's) budget on Friday. The Department of Finance believes there will be a modest surplus, while the Legislative Analyst's Office (LAO) is projecting a deficit of \$2 billion.
 - The number of individuals served by regional centers in the community is expected to increase to nearly 505,000 in the 2025-26 FY.
 - Our statewide service system's portion of the state's budget includes \$19 billion in funding; an increase of 20% since last year.
 - This year, we are looking at the implementation of AB 1147, specifically the Public Records Act (PRA). The Association of Regional Center Agencies (ARCA) meetings are scheduled for the end of this week.
 - ACRC's Client and Family Survey has completed its first full year. Ms. Banales plans to have a conversation with the Board because the Department of Developmental Services (DDS) is implementing their own satisfaction survey attached to the standardized Individual Program Plan (IPP).
 - She will be sharing the year-end report at the end of this month.
 - DDS has contracted with WestEd and will be launching a series of family surveys aimed at gathering and understanding the transition and inclusion experiences of children ages three to 11 years old who receive regional center services. This project is called SATISFY (School Age Transition and Inclusion Support for Families and Youth).
 - LEAD-K, Language Equality & Acquisition for Deaf Kids, is holding a "Love and Literacy Across California" free event on Saturday, March 15th, from 10 a.m. to 2 p.m. at NorCal Services for Deaf & Hard of Hearing, located in Sacramento.

The next Executive Committee meeting is scheduled for **Monday, February 10, 2025**. The meeting adjourned at 5:01 p.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

Alta California Regional Center
Finance Committee Meeting
Monday, January 13, 2025
Minutes

Present:

Anwar Safvi, Chair
Tom Hopkins
Dan Lake
Kelly Pennington

Absent: (* excused)

Johnny Deng

Board Members:

Carmen Aguilar
Jackie Armstrong
Garrett Broadbent
EunMi Cho
Amy Lampe
Akkia Pride-Polk
Steven Sanchez
Ceasar Seabron

/ **Facilitators:**

Amy Fulk
Naomi Smith

Visitors:

Steve Andrews
Maureen Fitzgerald
Peter Mendoza
Paul Stroub

Staff:

Lori Banales, Executive Director
Iqbal Ahmad, Chief Operating Officer
Jennifer Bloom, Director of Client
Services
Camelia Houston, Director of Intake
& Clinical Services
Mechelle Johnson, Director of Client
Services
Lisa West, Executive Secretary

The Finance Committee met on Monday, January 13, 2025, at 4:05 p.m. to discuss:
1) Monthly Financial Report; and 2) Review Independent Audit Report.

Without objection, Anwar Safvi made the motion to adopt the Finance Committee meeting minutes of November 12, 2024 as submitted.

1. ***Monthly Financial Report***

Issue: The monthly financial report is reviewed by the Finance Committee prior to presentation to the Board.

Discussion and Action: The November 30, 2024 financial report indicates that with 41.7% of the year elapsed, ACRC has expended 38% of Purchase of Services (POS) and 36.4% of Operations (OPS) for the current fiscal year (FY).

Mr. Ahmad noted that ACRC has a healthy budget this year and he is projecting that the agency will spend its entire allocation; if we need additional funding, he will contact the Department of Developmental Services (DDS). The remaining 25% of the Burns Rate Study will be implemented this month. The projections also include added expected costs from the recent ratified collective bargaining agreement (CBA).

ACRC has received two allocations from the department, and we may receive one or two more depending on the regional center performance measures. By the time Mr. Ahmad reports to the Board in March, we will see a trend upwards in our monthly expenses.

Without objection, Dan Lake made the motion to recommend to the full Board the acceptance of the monthly financial statement as submitted.

2. *Review Independent Audit Report*

Issue: The committee needs to review the Annual Independent CPA Audit Report for June 30, 2024.

Discussion and Action: Mr. Ahmad stated that ACRC is required, within nine months of our FY's closing, to have an independent audit completed.

Mr. Stroub, with Devant CPAs, provided an overview of the "Financial Statements and Supplementary Information with Independent Auditors' Reports June 30, 2024", which was sent to everyone prior to this meeting and share onscreen. He noted, like last year, there were no material findings; it is a clean opinion. Most regional center audits look for discrepancies. ACRC's management continues to have proper internal controls in place.

The agency's financial statements are presented fairly. In this particular year, "right of use assets" and "right of use liability" are included on the "Statement of Financial Position" – Mr. Stroub explained that these are in reference to the agency's leases. He noted that with the upcoming move in March, these numbers will be significantly different in the 2024-25 FY's audit.

Regarding ACRC's pension plan, the stock market has done well in the last two years. The next audit report should notably reflect a decrease in the CalPERS unfunded liability, but ACRC, along with the Board, will continue to manage the liability and make additional payments when feasible.

Mr. Stroub shared that the main takeaway is that the organization is doing well and growing. ACRC is utilizing its funding from the State of California appropriately.

After the Board approves this audit at the January 23rd Board meeting, it will be posted to our agency's website.

Board members commended Mr. Ahmad and his staff for their continued hard work.

Without objection, Kelly Pennington made the motion to recommend the approval of the Independent Audit Report to the full Board at the January 23rd meeting.

The next Finance Committee meeting is scheduled for **Monday, February 10, 2025**. The meeting adjourned at 4:21 p.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

Alta California Regional Center
Provider Advisory Committee Meeting
Thursday, January 9, 2025
Minutes

Present:

Lindsey Dyba, Futures Explored,
Inc., Chair
Garrett Broadbent, Creative
Living Options, Co-Chair &
Design. Dir.
James Astorga, F&A Astorga
Care Home
Janet Brandon, A.I.M. &
Associates
Eric Ciampa, UCP of Sacramento
Andrea Croom, InAlliance
Bonnie Douglas, Turning Point
Kate Halecky, Southside
Unlimited
Joe Jaquez, EGA CT
Christa McClure, Tri-County
Respite Care Service
Michelle Ramirez, On My Own
Antonio Ranit, Antelope Hills
Manor
Yvonne Soto, DDSO
Carole Watilo, Progressive
Employment

Michael Hayes Sr.
Priscilla Holmes
Erica Horn
Dawn Horwath
Hanif Khan
Jessica Knuth
Jay Kolvoord
John Joseph
Letty Leon
Michael Lyman
Collen Meyers
Lois Orcutt
Michelle Ramirez, CBEM
Agnes Ranit
Shawn Reynolds
Jen Roney
HC Samala
Chuks Squadron
Cynthia Teel
Genie Tinsley
Jennifer Todd
Patricia Vann-Striplin
Jasmine Vollenweider
Stephen Young
Tannith Young

Absent: (* excused)

Laleh Sharpe*, Maxim Healthcare
Services

Visitors

Sheila Abrams
Basel Al-kadri
Jody Bailey
Stephanie Berberich
Mirela Bere
Taylor Berry
Allan Bravo
Nora Cancino
Lisa Cappellari
Christa Coats
Meddie Cueva
Silvia Diaz
Bill Duncan
Tony Duplan
Melissa Fernandez
Maureen Fitzgerald
Elizabeth Freeman
Alicia Garcia
Angel Garcia
Gizelle Garcia
Margarita Garcia
Stephanie Gordon

Staff:

Lori Banales, Executive Director
Iqbal Ahmad, Chief Operating Officer
Scott Barr, Quality Assurance &
Compliance Manager
Jennifer Bloom, Director of Client
Services
John Decker, Director of Community
Services
Michelle Duchene, Community
Services & Supports Manager
Jordan Eller, Specialized Services
Manager
Genevieve Hill, Controller
Camelia Houston, Director of Intake &
Clinical Services
Mechelle Johnson, Director of Client
Services
Carly Moorman, Client Employment
Specialist
Helen Neri, Community Services &
Supports Manager
Jason Scantlebury, LEAD Community
Services Specialist
Lisa West, Executive Secretary

The Provider Advisory Committee (PAC) met on Thursday, January 9, 2025, at 9:30 a.m. to discuss: 1) Board Report; 2) Executive Director's Report; 3) ACRC Vendor Forum Representative Updates; 4) System Reform and Legislative Updates; 5) PAC Committee Reports; and 6) Announcements/Comments. All present provided self-introductions.

Without objection, Lindsey Dyba made the motion to approve the Provider Advisory Committee meeting minutes of November 14, 2024, as submitted.

1. **Board Report**

- Mr. Broadbent shared that the Board met on November 21st and received presentations on the Performance Contract's 2023 End of Year Report and the National Core Indicators (NCI).
- The Board approved their 2025 Board Training Plan, along with the Delegated Conservatorship Policy and the revised Resource Development Policy.
- Ms. Banales shared data points from the third quarter of ACRC's Client and Family Survey.

2. **Executive Director's Report**

- Ms. Banales noted it is delightful to see the room full, although we will always have the virtual option – Happy New Year!
- With the fires that are active in Southern California, ACRC has ten clients that have been affected. A few years ago, regional centers were funded an Emergency Response Coordinator, and they are applying their training throughout these fire events.
- Mr. Ahmad introduced Genevieve Hill, who has joined ACRC as the agency's Controller. As some of you may know, Aiko Blancaflor joined Valley Mountain Regional Center (VMRC) in December as their Chief Financial Officer.
- As ACRC prepares for our main office's upcoming move, we will have furniture available in late March for any service provider who may be interested. More information will be forthcoming.
- Mr. Decker noted that ACRC's Community Services and Supports (CSS) Department provides weekly updates during "Coffee with Community Services" on the rate reform. ACRC staff met with the Department of Developmental Services (DDS) yesterday and as of this morning, we do not have possession of all of the service provider's workbooks. Without these,
 - Mr. Decker guided everyone on how to access information on the rate reform on DDS' website. He encouraged everyone to view the PowerPoint presentations and watch the meeting recording posted on their website, as well, so that they remain informed as much as possible.

- As ACRC staff attend ongoing meetings with the department, we find that they are not willing to go past what is written in the Directives.
- Under the "Complete Rate Models by Regional Center, the "Rate Only" information bullet shows a summary of the benchmarks and "90% of Full Rate."
- DDS' Provider Directory was last updated on January 2nd.
 - A question was asked about what the Department of Rehabilitation (DOR) will do for those providers who will receive 100% of their rate.
 - Ms. Moorman will contact DOR and ACRC staff will update providers at an upcoming "Coffee with Community Services."
 - ACRC is still working on the hold-harmless clause for transportation providers which took effect on January 1st.
 - If, in the past, a provider was miscategorized, the department has not made any indication that the provider would be required to reimburse the regional center.
 - ACRC continues to advocate for service providers and we remain hopeful that we will have more information to share next week.
 - Transportation providers continue to share their concerns with the department.
 - DDS is providing weekly updates.
- Ms. Eller provided an update on the Community Resource Development Plan (CRDP) projects that ACRC was awarded start-up funding for in the 2024-25 fiscal year (FY).
 - Proposals are due by January 22nd, at 3 p.m.
 - Any questions can be directed to Ms. Eller at jeller@altaregional.org or rfp@altaregional.org.
- Ms. Houston shared that ACRC partnered with On My Own and hosted a Dental Clinic on November 21st, where 14 ACRC clients received services, such as fluoride treatments, X-rays, and cleanings from two Registered Dental Hygienists in Alternative Practice (RDHAPs). The next day, November 22nd, ACRC staff attended a one-hour tour at the newly opened UOP Pacific Health Care Collaborative Clinic in Oak Park. They are in the early stages of supporting ACRC clients at these facilities, which include 30 dental operatories.
- On December 10th, ACRC hosted another successful Microenterprise Fair, where 55 clients were able to showcase their talents. We remain committed to providing an environment where clients are able to practice selling their crafts and learn how to price their merchandise, as well as how much to bring to fairs in their community.

3. **ACRC Vendor Forum Representative Updates**

- Community Care Licensing (CCL) Regulations Discussion
 - Stephenie Doub, CCL's Regional Manager, will be attending the February PAC meeting.

- ACRC hosted rate reform vendor forums throughout November and December.
 - Ms. Dyba expressed appreciation to ACRC, who is the most communicative regional center on this issue.

4. ***System Reform and Legislative Updates (Capitol Coalition, CCLN, CDSA, CRA, PAVE, Master Plan Workgroup, & Service Provider Coalition Group)***

- Capitol Coalition
 - The group is meeting after the PAC meeting today at ACRC.
 - Mr. Broadbent and Ms. Croom have been named Officers.
 - The group is starting to draft their initiatives for 2025.
 - If anyone is interested in joining this group, please email Ms. Dyba.
- CDSA
 - Within the next two weeks, the California Disabilities Services Association (CDSA) will start their public policy planning.
- CRA
 - The California Respite Association (CRA) has been meeting with DDS to discuss mileage and the hold harmless clause.
 - ACRC has received guidance from the department on this.
 - DDS has announced that they are exploring the option of creating a supplemental mileage rate that can be added to a Purchase of Service (POS).
- PAVE
 - Person-centered Advocacy Vision Education (PAVE) has rescheduled their meetings for 2025.
- Master Plan Workgroup
 - This workgroup was scheduled to meet in Los Angeles on Tuesday.
 - Mr. Kolvoord is a member of Workgroup #5 and noted that the transportation issue is not being discussed. There is a lot of family input, but not as much from vendors. He encouraged providers to join in on these discussions.
- Transportation
 - Transportation providers continue to meet with the department.
 - Mr. Ciampa noted that the hold-harmless clauses are critical because the department does not have sufficient data on this issue.
 - It appears that this will need to be addressed during the budget process.
- CA Policy Center
 - On February 5th, "Housing for All: Best Practices in IDD Housing Development" will be held at Meristem. This all-day event will have presentations about housing access.

- Members of the Association of Regional Center Agencies – Client Advisory Committee (ARCA-CAC) will be attending to talk about issues that they have experienced.
- Registration is required for this free event.

5. **PAC Committee Reports**

- Vendor Relations Committee
 - Mr. Broadbent has had ongoing conversations with Ms. Bloom and Ms. Johnson since the November meeting.
 - The group will be reviewing their answers at the next meeting, which is scheduled for Monday, January 27th, at 1 p.m.
- Communication & Outreach Committee
 - This committee is responsible for vetting new PAC applicants. Since Jacquie Foss' retirement, Jay Kolvoord, Strategies to Empower People's (STEP's) Chief Executive Officer, has submitted his application for PAC membership.
 - Mr. Kolvoord provided a brief overview of services that STEP offers to clients. He also noted that he has worked in this service system for over 30 years. Mr. Kolvoord believes he would bring a broad depth to PAC discussions.

Without objection, Andrea Croom made the motion to approve Jay Kolvoord's membership to the PAC.

- Due to time commitments, Mr. Ciampa would like to have a Co-Chair for this committee – Michelle Ramirez volunteered.
- Ms. Dyba reminded PAC members that they must sit on at least one of these standing committees.

6. **Announcements/Comments**

- Although Jacquie Foss "retired", she still is actively working to advocate for clients. Ms. Dyba will coordinate with Mr. Kolvoord about some way for the PAC to recognize her for all of the years of service.
- Ms. Banales noted that Governor Newsom is due to release his preliminary 2025-26 fiscal year (FY) budget tomorrow, January 10th. With the fires, there may be some additional funding issues. The legislative season is ready to begin.
- Futures Explored is hosting a "Trivia Night" on Friday, January 31st, from 6 to 9 p.m. The cost is \$10 per person.
 - Ms. Dyba will email the flyer out to everyone.
- Please send any suggested agenda items to Ms. Dyba for the February meeting.

The next PAC meeting is scheduled for **Thursday, February 13, 2025**. The meeting adjourned at 10:52 a.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

Alta California Regional Center
Provider Advisory Committee Meeting
Thursday, November 14, 2024
Minutes

Present:

Lindsey Dyba, Futures Explored,
Inc., Chair
Garrett Broadbent, Creative
Living Options, Co-Chair &
Design. Dir.
James Astorga, F&A Astorga
Care Home
Janet Brandon, A.I.M. &
Associates
Eric Ciampa, UCP of Sacramento
Andrea Croom, InAlliance
Kate Halecky, Southside
Unlimited
Joe Jaquez, EGA CT
Christa McClure, Tri-County
Respite Care Service
Antonio Ranit, Antelope Hills
Manor
Yvonne Soto, DDSO

Absent: (* excused)

Bonnie Douglas*, Turning Point
Michelle Ramirez*, On My Own
Laleh Sharpe*, Maxim Healthcare
Services
Carole Watilo*, Progressive
Employment

Visitors

Jody Bailey
Stephanie Berberich
Taylor Berry
Lisa Cappellari
Christa Coats
Maureen Fitzgerald
Elizabeth Freeman
Angel Garcia
Jan Haydn-Myer
Michael Hayes

Priscilla Holmes
Braydon Holtzinger
Erica Horn
Jenny Jones
Jessica Knuth
Jay Kolvoord
Leticia Leon
Ma Lynn Mosqueda
Becca Pressnell
Michelle Ramirez, CBEM
Melissa Savage
Jennifer Todd
Jasmine Vollenweider
Michelle Wild

Staff:

Lori Banales, Executive Director
John Decker, Director of Community
Services
Michelle Duchene, Community
Services & Supports Manager
Jordan Eller, Specialized Services
Manager
Camelia Houston, Director of Intake &
Clinical Services
Mechelle Johnson, Director of Client
Services
Carly Moorman, Client Employment
Specialist
Helen Neri, Community Services &
Supports Manager
Jason Scantlebury, LEAD Community
Services Specialist
Johnny Xiong, Associate Client
Services Director
Lisa West, Executive Secretary

The Provider Advisory Committee (PAC) met on Thursday, November 14, 2024, at 9:30 a.m. to discuss: 1) Executive Director's Report; 2) ACRC Vendor Forum Representative Updates; 3) System Reform and Legislative Updates; 4) PAC Committee Reports; and 5) Announcements/Comments. All present provided self-introductions.

Without objection, Lindsey Dyba made the motion to approve the Provider Advisory Committee meeting minutes of October 10, 2024, as submitted.

1. ***Executive Director's Report***

- Ms. Banales shared next Thursday's Board meeting will include two public meetings – the National Core Indicators (NCI) Data and the 2023 Performance Contract End of Year Report. Registration is required.
- ACRC's Santa Day 2024 will be held on Friday, December 13th, at the Mack Powell Event Center on Howe Ave. We are hopeful that this will be well attended. In addition to Santa, there will be several booths sharing holiday traditions and customs from around the world.
 - Today, ACRC is hosting a \$20 Filipino boxed lunch fundraiser. All proceeds benefit Santa Day.
- PRIDE Industries shared data from their Job Fair that was held in October. Some service providers received up to ten applicants. Over 1,000 job seekers attended.
- On December 10th, from 10 a.m. to 2 p.m., ACRC is hosting another Microenterprise Fair. Please plan to attend and help support clients.
- ACRC's Coordinated Family Supports (CFS) pilot project has been in place for a little over two years. We currently have nine providers and one additional letter of interest. Mr. Scantlebury reminded those present that this is an Incentive program; a standardized report is sent to the Department of Developmental Services (DDS), and in turn, the provider receives an 11% increase from the previous month's billing.
- DDS approved ACRC's Community Placement Plan (CPP)/Community Resource Development Plan (CRDP) for the 2024-25 fiscal year (FY), which include the following projects: and Community Placement Plan (CPP) – ACRC will be posting Requests for Proposals (RFPs) on our agency's website.
 - Multi-Family Housing Units in West Sacramento (8)
 - Specialized Residential Facility (Adults)
 - Psychiatric Treatment Services (Center-Based)
 - Dental App
 - Dental Desensitization Services
 - Specialized Residential Facility (Children)
 - Adult Day Program (Licensed)
 - Multi-Family Housing Units in Davis (10)
 - Enhanced Behavioral Support Home (Adults)

ACRC will be posting the Requests for Proposals (RFPs) to our agency's website and will hold an RFP meeting on December 12th.

- Priscilla Klassen, Project Coordinator Valor, will be sharing a special presentation at the January 17th "Coffee with Community Services."
- ACRC is giving away the Home and Community-Based Services (HCBS) comic books that Tri-Counties Regional Center developed.
 - If service providers believe that they can incorporate them in any of their programs, please let us know.
- ACRC currently has some cubicles to give away to interested individuals. If any provider is interested, please email Iqbal Ahmad directly at iahmad@altaregional.org.
 - As we are preparing for our main office's upcoming move in March 2025, we will have more furniture available. We will make announcements in advance.
- Mr. Decker shared that ACRC is revising its Resource Development Policy. It was first approved by the Board of Directors in 2010, and then was revised in 2013 and again in 2021. The proposed change to include the vendor insurance requirements goes before the Board for approval next week. He assured those present that this does not change how ACRC has done business but codifies our practices so that anyone that is interested in vendorizing with ACRC is aware of the requirements up front.
- On DDS' home page, under the "Rate Reform" section, the department posts new directives.
 - The "Rate Reform Implementation – Special Circumstances" was released on October 30th. In this Directive, it is noted that regional centers will need to review all approved AB 637 Waivers to determine which updated service descriptions and service code and subcode combinations align with the services currently being delivered. If the services can be delivered in accordance with the rate reform's updated service descriptions and regional centers no longer need the AB 637 waiver approval, the rate must be adjusted to the rate reform rate for that service. There are exemptions to this, as well.
 - Mr. Decker noted that ACRC may not be processing/supporting exemptions.
 - The "Rate Reform Implementation for Adaptive Skills Training and Behavioral Services" allows for bachelor's level trainers and expands the training to include different skill sets that will assist with an individual's communication or social function deficits.
 - ACRC staff have worked to categorize service providers in an effort for them to receive a rate increase, since some service codes have multiple rates. Regional centers must receive service provider's signed "Rate Reform Service Acknowledgement" attestations by March 2025.
 - Regional centers will send service providers their Rate Reform Workbook.
 - Staff are actively working with DDS to make this transition as smooth as possible for providers.

- The DDS Service Provider Directory is slated to be completed by November 29th. The department is trying to get all of these pieces finalized since they are all reliant on each other. Five regional centers are supporting DDS with the Service Provider Directory. DDS' IT Department is continuing to work on the details.
 - Those present shared errors that they have noticed and how to get the revisions made by contacting the department.
 - Service providers can reach out to these emails if they have additional questions:
 - providerdirectory@altaregional.org
 - ratestudyquestions@altaregional.org
- Regional centers have not received the Transportation Directive from DDS regarding the rate methodology.
 - Mr. Ciampa believes most transportation companies will have a rate cut and this will be problematic if they cannot afford to provide services to day programs. He, along with other providers, are advocating for higher rates.
 - Mr. Decker encourages all of ACRC's transportation providers to attend the DDS meeting when it is held.
- Service providers are encouraged to advocate for themselves if they feel that their program(s) are miscategorized. DDS is recalculating rates for providers who have bundled rates. There is a hold-harmless period.
- Special Incident Reporting (SIR) impacts all service providers. There are some proposed revisions which would better define certain categories. There are also proposed reporting requirements regarding law enforcement contacts and hospital stays.

2. ACRC Vendor Forum Representative Updates

- Community Care Licensing (CCL) Regulations Discussion
 - Stephenie Doub, CCL's Regional Manager, will be attending the January PAC meeting.
- The Independent Living Services (ILS) vendor forum was held on October 15th.
 - Michael Mercado shared Deaf and Hard of Hearing resources.
 - Those present received an update on the DDS Provider Directory and CFS.
 - The Quality Assurance Unit shared an update, and the group was given information about ACRC's vacancy list.
 - They discussed holding an ILS Vendor Fair on February 4th.
 - ACRC staff shared information about emergency preparedness to-go bags and 811 Low Income Housing apartments.
- The Behavior Services and Early Start Vendor Forums were also held in October.
 - Ms. Neri shared that the groups discussed the upcoming provider rate increases.

- She noted that there are three Quality Incentive Programs (QIPs) for Early Start and two for Behavior Services.

3. *System Reform and Legislative Updates (CDSA, CCLN, CRA, PAVE, Master Plan Workgroup, & Service Provider Coalition Group)*

- Mr. Ciampa noted that several advocacy groups are actively speaking out about the rate study implementation – get involved if you have concerns about it. If you are in a rate model that needs changing, please be aware of it.
- Items that have more of a fiscal impact might be delayed.
- Capitol Coalition
 - This group is meeting tomorrow. Please reach out to Ms. Dyba and/or Mr. Broadbent if you need more information.

4. *PAC Committee Reports*

- Vendor Relations Committee
 - This group met last week and is updating the two communication guides.
 - They will be adding information to the Client Services Information Guide about Purchase of Services (POS) questions – what information providers get from whom.
 - They have more questions about POS. Mr. Broadbent will be reaching out for assistance.
- Communication & Outreach Committee
 - This group has not met and will be regrouping. Mr. Ciampa will be sending an email out to members to see if Fridays at 3 p.m. might work best for everyone.
 - When PAC applications are sent to Ms. West, she forwards them to Mr. Ciampa. He then contacts the applicant after making sure they have met the requirements.
 - Jay Kolvoord has sent in his application for PAC membership. Mr. Ciampa has requested that this to be placed on the January PAC agenda.

5. *Announcements/Comments*

- Southside Unlimited is painting a mural in Auburn on Saturday at the Placer Art Store. Everyone is invited to join in the fun.
- Futures Explored is partnering with Christian Brothers to host a dance for clients on December 7th. Ms. Dyba will send the flyer to this group and will also be sharing this information at Friday's "Coffee with Community Services."
- Please send any suggested agenda items to Ms. Dyba for the January meeting.

The next PAC meeting is scheduled for **Thursday, January 9, 2025**. The meeting adjourned at 10:56 a.m.

Lisa West
Executive Secretary

cc: ACRC Board of Directors
Lori Banales

**Alta California Regional Center
Financial Report 2024-25 Fiscal Year
November 30, 2024**

PURPOSE: Review of monthly financial report by service category and contract allocation to ensure expenditures are inline with expectations and projections.
REQUESTED ACTION: Motion to Accept by Finance Comm/Full BODs (Motion/Second/Commit to Accept) - The Board formally accepts the monthly financial report as submitted.

Percent of Year Elapsed:	41.7%
Percent of POS Expended	38.0%
Percent of OPS Expended	36.4%

Purchase of Services (POS)	Current Month	Year-to-Date	Projected Expenditures Dec-Jun Minimum	Projected Expenditures Dec-Jun Maximum	Actual YTD +		Surplus (Unallocated)	
					Projected Minimum	Projected Maximum	Minimum	Maximum
Out of Home	\$19,188,591	\$89,748,267						
Day Programs	\$7,633,530	\$39,146,523						
Transportation	\$4,797,282	\$27,015,613						
Respite	\$8,270,387	\$25,738,622						
Behavior Intervention	\$112,452	\$513,622						
Community Integration Training	\$4,486,629	\$23,419,769						
Supported Living Services	\$11,314,535	\$56,290,496						
Other Services	\$8,232,346	\$37,603,867						
Total POS	\$64,035,753	\$299,476,779	\$400,523,221	\$470,523,221	\$770,000,000	\$770,000,000	\$19,593,894	\$19,593,894
Comm. Placement Plan (CPP)	\$126,428	\$382,039	\$13,074	\$13,074	\$395,113	\$395,113	\$0	\$0
Total POS & CPP	\$64,162,181	\$299,858,817	\$400,536,296	\$470,536,296	\$770,395,113	\$770,395,113	\$19,593,894	\$19,593,894

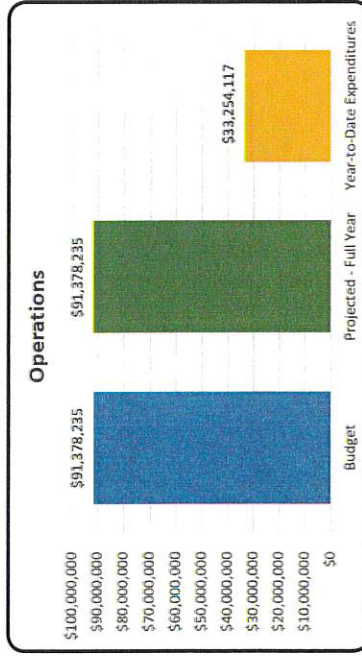
Operations (OPS)	Current Month	Year-to-Date	Projected Dec-Jun	Actual YTD + Projected
Equipment	\$25,398	\$111,335		
Facility Rent and Maintenance	\$324,134	\$1,964,226		
Communication	\$27,120	\$219,337		
Insurance	\$0	\$680,946		
Information Technology	\$134,850	\$436,132		
Legal Fees	\$4,248	\$73,135		
Board Expenses	\$963	\$5,448		
Accounting Fees	\$0	\$0		
Professional Services	\$123,547	\$429,184		
Staff Mileage	\$84,147	\$296,153		
ARCA Dues	\$0	\$138,107		
General Expenses	\$33,422	\$132,547		
Other Income	(\$3,981)	(\$22,032)		
Interest Income	(\$44,980)	(\$423,693)		
Total OPS	\$ 8,669,618	\$ 33,254,117	\$58,124,118	\$91,378,235
Grand Total	\$ 72,831,798	\$ 333,112,935		

**Alta California Regional Center
Financial Report 2024-25 Fiscal Year
November 30, 2024**

Budget/Allocation Detail:	OPS	POS	CPP	Total
Preliminary Allocation	\$55,314,886	\$614,599,267		\$669,914,153
1st amendment	\$36,063,349	\$174,994,627	\$395,113	\$211,453,089
2nd amendment				\$0
3rd amendment				\$0
4th amendment				\$0
Total Allocation	\$91,378,235	\$789,593,894	\$395,113	\$881,367,242

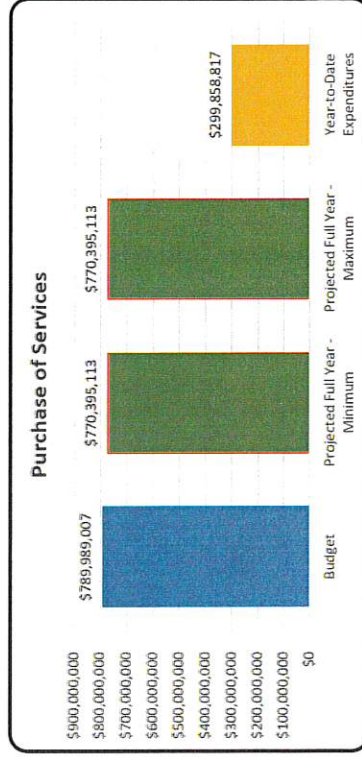
Notes:

This report represents payments made through November 30, 2024, or 5 month of the 2024-25 fiscal year. Purchase of Service (POS) expenditures were approx \$64 million and Operations (OPS) expenditures were approx \$7.6 million for the month. The allocation is reflected through the A-1 Allocation and represents 97%-99% of the fiscal year funding, the remaining anticipated amounts in further allocations will be mainly in restricted programs or rent allocations. Through the A-1 allocation, our budget reflects our partial approved rent allocation, caseload growth, specialized caseload funding, partial CCP/CRDP funding, funding to support the rate reform implementation, special policy positions, SDP outreach, and Cultural competency focus among other continuing items from previous year. We have set a strong hiring plan for new positions along with targeted funding of our unfunded liabilities, based on an expectation of what our allocation will be. Rising inflation has been in the headlines and we are actively managing our inventory of equipment and also supplies to address any impacts from future supply issues and cost impact; however, inflation has started to taper from a growth perspective, we continue to monitor this. Some key ongoing and support costs will be related to our; new case management system and related technological transitions, our new Sacramento headquarters relocation, and rising salaries as more than half staff have growth in their salary scales. We also have consciousness on the current LAO budget projections and anticipation of a budget deficit and are taking measures to ensure we are ready for any adjustments on our end. The current presentation is mainly to show projected expenses and our total allocation through the A1. Much of the new funding is for reduced caseloads in ages 0 to 5 years old. In POS, we project a total budget of approx \$750 million dollars. The main component of POS funding are the provider rate increases that were implemented on April 1, 2022 and will have the last phase implemented in January 2025, this will be the last 25% to the rate model inclusive of the 10% incentive. The burns rate study was also updated to implement Statewide legislative minimum wage increases effective July 2024 that will impact the POS budget. The OPS budget does have expenses that are set to incur later, such as the key costs mentioned along with our audit fees. Overall the CY budget appears healthy for our Regional Center with the economic uncertainty, due to weak economic trends, monetary tightening and State budget deficit.



Indicates Budget Amount

Indicates Year-to-Date Expenditures



Indicates Projected Expenditures are less than or equal to budget

Indicates Projected Expenditures are greater than the budget



Alta California Regional Center, Inc.

Sacramento, California

**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORTS**

June 30, 2024

Alta California Regional Center, Inc.

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June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Alta California Regional Center, Inc.
Sacramento, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Alta California Regional Center, Inc., a California nonprofit corporation (the Organization), 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year 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 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 the Organization, 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 these financial statements in accordance with accounting principles generally accepted in the United State 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 aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

INDEPENDENT AUDITORS' REPORT

(Continued)

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 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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 the Organization'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 the Organization'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.

INDEPENDENT AUDITORS' REPORT

(Continued)

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 the Organization's internal control over financial reporting and compliance.

Devant CPAs

Devant CPAs
Roseville, California
January 13, 2024

FINANCIAL SECTION

Alta California Regional Center, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2024

ASSETS

Cash and cash equivalents	\$ 70,504,919
Receivable - State Regional Center contracts	225,765,149
Receivable - Intermediate Care Facility	1,999,367
Due from State - unfunded accrued pension liability	32,892,376
Due from State - accrued vacation leave benefits	3,999,691
Due from State - deferred rent	125,227
Prepaid expenses and other assets	1,391,170
Right of Use Asset	4,588,446

TOTAL ASSETS \$ 341,266,345

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 77,603,740
Advance - State Regional Center contracts	219,212,707
Accrued and other liabilities	1,943,110
Unfunded accrued pension liability	32,892,376
Accrued vacation leave benefits	3,999,691
Deferred rent	755,652
Due to State - Intermediate Care Facility	455,967
Right of Use Liability	3,958,021

Total Liabilities 340,821,264

Net Assets

Without donor restriction	283,253
With donor restriction	161,828

Total Net Assets 445,081

TOTAL LIABILITIES AND NET ASSETS \$ 341,266,345

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

Alta California Regional Center, Inc.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2024	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
State Regional Center contracts	\$ 794,307,963	\$ -	\$ 794,307,963
Intermediate Care Facility supplemental services income	3,954,515	-	3,954,515
Intermediate Care Facility administrative fee	51,587	-	51,587
Interest and other income	1,305,556	-	1,305,556
TOTAL REVENUE	799,619,621	-	799,619,621
EXPENSES			
Program Services			
Client services	787,857,321	-	787,857,321
Supporting Services			
Management and general	11,726,222	-	11,726,222
TOTAL EXPENSES	799,583,543	-	799,583,543
Changes in Net Assets	36,078	-	36,078
Net Assets - Beginning of Year	247,175	161,828	409,003
Net Assets - End of Year	\$ 283,253	\$ 161,828	\$ 445,081

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

Alta California Regional Center, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2024	Program	Supporting	Total
	Services	Services	
	Client	Management	
	Services	and General	Expenses
Salaries	50,554,043	\$ 5,946,243	\$ 56,500,286
Employee health and retirement benefits	14,320,423	\$ 1,957,354	16,277,777
Payroll taxes	743,619	87,686	831,305
Total Salaries and Related Expenses	65,618,085	7,991,283	73,609,368
Purchase of services:			
Other purchased services	398,418,201	-	398,418,201
Living out-of-home	219,920,059	-	219,920,059
Day program	94,620,584	-	94,620,584
Facility rent	2,884,485	384,894	3,269,379
Contract/consulting services	575,597	1,814,011	2,389,608
Office expenses	629,529	72,289	701,818
Data processing	2,188,549	255,017	2,443,566
Insurance	539,781	59,976	599,757
Legal fees	101,559	696,940	798,499
General expenses	722,280	205,479	927,759
Equipment maintenance and purchases	305,856	32,925	338,781
Facility maintenance	144,003	14,114	158,117
Equipment rental	299,505	17,959	317,464
Travel	653,374	12,512	665,886
Communications	221,924	11,883	233,807
ARCA dues	-	92,526	92,526
Accounting fees	-	54,500	54,500
Board of Directors' expenses	-	8,364	8,364
Printing	13,950	1,550	15,500
Total	\$ 787,857,321	\$ 11,726,222	\$ 799,583,543

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

Alta California Regional Center, Inc.

STATEMENT OF CASH FLOWS

Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	36,078
Depreciation and Amortization		2,938,347
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
(Increase) decrease in:		
Receivable - State Regional Center contracts		(35,908,912)
Receivable - Intermediate Care Facility		(168,877)
Prepaid expenses and other assets		(18,982)
Increase (decrease) in:		
Accounts payable		15,093,990
Advance - State Regional Center contracts		14,258,200
Accrued and other liabilities		298,819
Lease Liability		(2,867,418)
Due to State - Intermediate Care Facility		-

Net Cash Provided (Used) By Operating Activities		(6,338,755)
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CASH FLOWS FROM FINANCING ACTIVITIES

Reduction in lease liability		(70,929)
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Net Cash Provided (Used) By Financing Activities		(70,929)
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Net Increase (Decrease) in Cash		(6,409,684)
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Cash and Cash Equivalents - Beginning of Year		76,914,603
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Cash and Cash Equivalents - End of Year	\$	70,504,919
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SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION

Cash Paid for Interest	\$	1,164
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SCHEDULE OF NONCASH

Decrease in due from State - unfunded accrued pension liability	\$	275,587
Decrease in due from State - accrued vacation leave benefits		(678,238)
Decrease in due from State - deferred rent		304,620
Decrease in unfunded accrued pension liability		(275,587)
Decrease in accrued vacation leave benefits		678,238
Decrease in deferred rent		(304,620)

Total	\$	-
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The accompanying notes are an integral part of these financial statements.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Alta California Regional Center, Inc. (the Organization), was incorporated as a California not-for-profit corporation in May 1970. The Organization was organized in accordance with the provisions of the Lanterman Developmental Disabilities Services Act (the Act) of the *Welfare and Institutions Code* of the State of California (the State). In accordance with the Act, the Organization provides diagnostic evaluations, client service coordination, and lifelong planning services for persons with developmental disabilities and their families.

The Organization is governed by their board of directors. To comply with the Act, the Organization's board of directors includes persons with developmental disabilities, or their parents or legal guardians who receive services from the Organization and a client service provider who provides services to the Organization's clients.

The Organization primarily contracts with the Department of Developmental Services, State of California (DDS) to fund the operations of the Regional Center and provide services to clients with disabilities residing within the counties of Alpine, Colusa, El Dorado, Nevada, Placer, Sacramento, Sierra, Sutter, Yolo, and Yuba. The annual level of funding is dependent on the State of California budget.

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting. The Organization is reimbursed by the State for expenses incurred in operating the Organization.

Basis of Presentation: The Organization's financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under FASB ASC Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets based upon the existence or absence of donor-imposed restrictions, as follows:

Net Assets Without Donor Restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions: Net assets subject to donor (or certain grantor) imposed restrictions. 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. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, 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. Net assets with donor restrictions at June 30, 2024 consisted of donations received to be used for housing the Organization's clients in El Dorado County. The balance at June 30, 2024 was \$161,828.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Fund Accounting: The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources are classified for accounting and reporting considerations into funds established according to their nature and purpose.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers all highly liquid cash debt instruments with original maturities of three months or less to be cash equivalents. As required by the contract with DDS, funds received from the State are deposited into interest-bearing accounts in a bank legally authorized to do business in California, and which accounts are established solely for the operation of the Organization. The accounts are in the name of both the Organization and DDS, as required by DDS.

Significant Concentrations of Credit Risk: Due to the unique requirements of the State and the large fluctuations in account balances the Organization can have during the year, it is not feasible for the Organization to diversify its cash balances among various financial institutions. Therefore, the Organization maintains substantially all of its cash and temporary cash investments at one financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2024, cash exceeded federally insured limits by \$70,701,918. While the amount in the banks typically exceeded FDIC coverage during the year, historically the Organization has not experienced any losses on such accounts. For these reasons, management believes it is not exposed to any significant credit risk on such accounts.

Prepaid Expenses: Payments made to vendors for services that will benefit the Organization for periods beyond the current fiscal year are recorded as prepaid expenses.

State Regional Center Contract Receivable and Advance: Contracts receivable represent amounts due from the State for reimbursement of expenditures made by the Organization under the annual regional center contracts. Advances represent cash advances received by the Organization under the annual regional center contracts. Amounts receivable from the State are offset against advances payable when the State notifies the Organization that a right of offset exists.

The Organization considers all amounts receivable under grant contracts to be collectible; accordingly, no allowance for doubtful accounts exists.

Receivable – Intermediate Care Facility and Due to State - Intermediate Care Facility: The Centers for Medicare and Medicaid Services (CMS) approved federal financial participation in the funding of day and transportation services for clients who reside in intermediate care facilities (ICFs). As federal rules require services provided to residents of ICFs to be coordinated by those facilities, the State of California has devised a system wherein the Organization pays for the day program and transportation services, and then submits a statement of those costs to DDS and the ICF providers. DDS pays the ICF providers for these day and transportation services and the ICF providers reimburse the Organization for what it has spent. The Organization receives a 1.5% administrative fee based on the funds received to cover the additional workload.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The receivable from Intermediate Care Facilities reduces contract receivable from DDS. DDS has instituted protocols should the ICFs not remit the net amounts due to the Organization. The receivable from Intermediate Care Facilities in the amount of \$1,999,367 at June 30, 2024, represents the amount DDS paid or will pay to the ICFs net of ICF administrative fees. Revenue from Intermediate Care Facilities was \$4,006,102 as of June 30, 2024.

Management considers all receivables to be fully collectible; accordingly, no allowance for doubtful accounts exists.

Concentration of Labor: Approximately 80% of the employees of the Organization are represented by a union for collective bargaining purposes. Periodically the collective bargaining agreement is subject to renegotiation.

Equipment Purchase: In accordance with the State Regional Center contracts, all equipment purchased with contract funds is the property of the State. The Organization is required to maintain memorandum records of equipment purchases and dispositions. Equipment purchases are recorded as supporting or program service expenses when they are incurred. The cost basis of the property utilized by the Organization and owned by the State at June 30, 2024 was \$541,315. This balance includes only the equipment that is sensitive or exceeds \$5,000 as required by State Administrative Manual (SAM) guidelines.

Revenue Concentration: State Regional Center contract revenue is revenue received from the State of California in accordance with the Lanterman Act. Approximately 99% of revenue is derived from this source.

Revenue and Revenue Recognition: The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional contributions or promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A significant portion of the Organization'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 Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as Advance – State Regional Center contracts on the statement of financial position. The Organization received cost-reimbursable grants of \$225,765,149 that have not been recognized in revenue at June 30, 2024, because qualifying expenditures have not yet been incurred; therefore, the advance payment of \$225,765,149 is reported on the statement of financial position as Advance – State Regional Center contracts.

Vacation Leave Benefits: Accumulated unpaid employee vacation benefits are recognized as accrued expenses and included in liabilities. Unused benefits are payable to an employee should employment cease. However, while a corresponding receivable for these benefits has been recorded from the State, such benefits are reimbursed under State contracts only when benefits have actually been paid.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Sick leave benefits are accumulated for each employee. Employees hired prior to June 30, 2006 gain a vested right to 50% of their accumulated sick leave and all other employees do not gain a vested right to their accumulated sick leave. Therefore, accumulated employee sick leave benefits for employees hired before June 30, 2006, are recognized as liabilities of the Organization and the remaining sick leave benefits for all other employees are recorded as expenses in the period sick leave is taken. However, while a corresponding receivable for these benefits has been recorded from the State, such benefits are reimbursed under State contracts only when benefits have actually been paid.

Deferred Rent: The Organization leases their office facilities under lease agreements that are subject to scheduled acceleration of rental payments. The scheduled rent increases are amortized evenly over the life of the leases. The deferred rent liability represents the difference between the cash payments made and the amount expensed since inception of the lease. The Organization has recorded a receivable from the State for the deferred rent to reflect the future reimbursement of the additional rent expense.

Defined Benefit Pension Plan: The Organization records the unfunded liability of its defined benefit pension plan with California Public Employees' Retirement System (CalPERS) on the statement of financial position. CalPERS has characteristics of a multiemployer plan. The Organization uses the actuarial report provided by CalPERS coinciding with the Organization's fiscal year end; however, the actuarial report is one year in arrears. The delay is due to the fact that there is a two-year lag between the Valuation Date and the Contribution Fiscal Year. The lag is necessary due to the amount of time needed to extract and test the membership and financial data, and due to the need to provide public agencies with their employer contribution rates well in advance of the start of the fiscal year. Accordingly, the actual unfunded liability may differ from the recorded amount. As of June 30, 2024, the difference cannot be reasonably determined; however, according to CalPERS, the respective actuarial report provides the most accurate representation of the unfunded accrued liability and plan assets as detailed in Note 6.

Income Taxes: The Organization has received tax-exempt status under Section 501(c)(3) of the *Internal Revenue Code*, and Section 23701(d) of the *California Revenue and Taxation Code*, and has been classified as an organization that is not a private foundation under Section 509(a) of the *Internal Revenue Code*. Accordingly, no provision for income taxes is included in the financial statements.

The Organization accounts for income taxes in accordance with FASB ASC 740, *Income Taxes*, which clarifies the accounting for uncertainty in income taxes and how an uncertain tax position is recognized in financial statements. The Organization analyzes tax positions taken in previously filed returns and tax positions expected to be taken in future returns. Based on this analysis, a liability is recorded if uncertain tax benefits have been received. The Organization's practice is to recognize interest and penalties, if any, related to uncertain tax positions in the tax expense. There were no uncertain tax positions identified or related interest and penalties recorded as of June 30, 2024, and the Organization does not expect this to change significantly over the next 12 months.

Allocation of Expenses: The statement of functional expenses allocates expenses to the program and supporting service categories based on a direct method for purchase of services, salaries, and related expenses. Operating expenses are allocated to the program and supporting services based on the relative benefits received.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Advertising: Costs for advertising and related communication costs are expensed as they are incurred.

Leases: At the inception of a contract, the Organization determines if the arrangement is, or contains, a lease. Operating lease right-of-use ("ROU") assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of the future minimum lease payments over the lease term calculated using the risk-free rate commensurate with the term of the ROU asset.

ROU assets also include any lease payments made at or before lease commencement and exclude any lease incentives received. The lease terms may include options to extend the lease when it is reasonably certain that the Agency will exercise that option. Leases with a term of 12 months or less are not recognized in the statement of financial position. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Agency accounts for lease and non-lease components as a single lease component for all its leases.

Use of Estimates and Assumptions: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Subsequent Events: Management has evaluated subsequent events through January 13, 2024, the date on which the financial statements were available to be issued.

2. LIQUIDITY AND AVAILABILITY

Financial assets available for purchase of client service and operation expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

June 30, 2024

Cash and cash equivalents	\$ 70,504,919
Less: Cash subject to donor restrictions	(161,828)
Receivable - State Regional Center Contracts	225,765,149
Less: Advance State Regional Center Contracts	(219,212,707)
Receivable - Intermediate Care Facility	1,999,367
Due to State - Intermediate Care Facility	(3,958,021)
Total	\$ 74,936,879

According to the Organization's contract with DDS, the State and the regional centers collaborate to build the budget for the regional center system using the best quality data and information available. This budget provides data to assist in building the Governor's January Budget and the May Revise.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Additionally, 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 allocates, to all regional centers, approximately ninety-nine percent (99%) of the enacted budget for operations and purchase of service. To do this, it may be necessary to amend the Organization's contract in order to allocate funds made available from budget augmentations to allocate funds among regional centers. In the event that DDS determines that a regional center has insufficient funds to meet its contractual obligations, DDS shall utilize proper legislative measures to secure additional funds and provide the regional center with regulatory and statutory relief.

The Organization maintains a line of credit (see Note 7) to manage cash flow requirements during the months of May through October as needed to cover any delays in cash advances and reimbursements over the beginning of the fiscal year.

3. FUNDING LIMITS

The Organization's contract is funded by the State's General Fund and federal reimbursements. Allocated amounts are based primarily on projected client caseloads, and are subject to amendment based upon actual services provided.

Contracts are open for the current and two prior fiscal years as follows: (need update)

Fiscal Years Ended	Contract Amount	Cumulative Expenses	Unexpended Balance
June 30, 2024	\$ 881,367,242	\$ 332,112,935	\$ 549,254,307
June 30, 2023	\$ 828,902,986	\$ 771,998,404	\$ 56,904,582
June 30, 2022	\$ 805,582,040	\$ 685,842,127	\$ 119,739,914

Management monitors the unexpended balance annually to avoid overspending the contract limits. A majority of the unexpended balance is related to purchase of service client services and this amount could change due to delinquent billings. Management believes that total expenditures for each open year will not exceed the final approved State contract amount.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

4. OTHER PURCHASED SERVICES

Other purchased services consisted of the following:

Year Ended June 30, 2024

Other authorized services	\$ 177,908,439
Transportation	62,118,167
Nonmedical services	63,180,471
Respite	66,578,928
Medical care	24,394,215
Medical equipment	2,963,979
Prevention services	1,112,230
Camps	161,772
Total Other Purchased Services	\$ 398,418,201

5. LEASES AND COMMITMENTS

Nature of Leases

The Organization is obligated under lease agreements for office facilities and office equipment expiring in various years through 2029. The Organization also has leases with variable lease payments that are based on an index or rate, such as the Consumer Price Index. The leases are right of use assets. The carrying amount is the present value of the lease payments net of accumulated amortization.

Significant Judgments and Assumptions

The Company uses its incremental borrowing rate to determine the present value of lease payments. The rate is determined based on the information available at the lease commencement date.

Lease Costs

The components of lease expense for the year ended June 30, 2024 are as follows:

	Equipment	Office Space
Fixed operating lease costs	\$ 317,464	\$ 3,269,379
Remaining lease terms (years)	3.3	1.8
Weighted-average discount rate	8%	5%

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Maturity Analysis of Lease Liabilities

The carrying amount of lease liabilities are right of use liabilities. The right of use liability is the present value of the lease payments. The following summarizes the maturity of lease liabilities as of June 30, 2024:

Years Ending June 30	
2025	\$ 2,647,840
2026	589,678
2027	593,231
2028	418,763
2029	329,213
Thereafter	112,748
Total undiscounted cash flows	4,691,473
Less: present value discount	(103,027)
Total Operating Lease Liability	\$ 4,588,446

The terms of the leases provide for payment of minimum annual rent, insurance, and property taxes.

Commitments

The Organization pays for services in arrears, and at any given time the amount due to providers for services rendered is estimated. Unpaid commitments at June 30, 2024, were approximately \$399 million.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

6. PENSION PLAN

The Organization participates in the California Public Employee's Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. Benefit provisions and other requirements are established by state statutes within the Public Employees' Retirement Law. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7% of their annual covered salaries for employees hired before January 1, 2013 and 6.25% of covered salaries for employees hired after January 1, 2013. The Organization contributes the full required contributions for plan members up to the actuarially determined contribution necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the year ended June 30, 2024, was 14.24%. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS.

The unfunded liability measured at June 30, 2023, which was the most current actuarial valuation available due to a one year lag in measurement reporting, was as follows:

Present value of projected benefits	\$ 216,902,781
Less present value of future:	
Future employer normal costs	(31,355,852)
Future employee contributions	(29,290,011)
Entry Age Normal Accrued Liability	156,256,918
Market value of assets	(123,364,542)
Unfunded Defined Benefit Plan Liability	\$ 32,892,376

The Organization actively monitors the unfunded liability with the board of directors and seeks methods to help reduce its liability, such as, making periodic payments towards the liability throughout the fiscal year.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The reconciliation of the market value of assets over the prior year was as follows:

June 30, 2023

Beginning of Year	\$ 110,989,190
Contributions:	
Employer	8,455,595
Employee	2,650,263
Net investment return - net of investment expenses	6,934,935
Benefit payments to retirees and beneficiaries	(5,410,504)
Refunds	(194,115)
Other transfers and miscellaneous adjustments	(60,822)
End of Year	\$ 123,364,542

Annual Pension Cost

For the year ended June 30, 2024, the Organization's annual pension cost was \$5,557,379. The expected payment on the unfunded liability for the year ended June 30, 2024 is \$4,721,899. The following is a summary of principal assumptions and methods used to determine the required annual contribution:

Valuation date	June 30, 2023
Actuarial cost method	Entry Age Actuarial Cost Method
Asset valuation method	Market Value
Actuarial assumptions:	
Discount rate	6.8% (Net of administrative expenses)
Price Inflation	2.300%
Wage Inflation	2.800%

Under this method, projected benefits are determined for all members and the associate 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.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Sensitivity of the Unfunded Accrued Pension Liability to the Changes in the Discount Rate

The following presents the unfunded accrued pension liability of the Plan, calculated using the discount rate of 6.80%, as well as what the unfunded accrued pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
Unfunded accrued pension liability	\$ 39,164,731	\$ 32,892,376	\$ 20,487,887

The actuarial accrued liability for active members is calculated as the portion of the total cost of the plan allocated to prior years. The actuarial accrued liability for members currently receiving benefits, for active members beyond the assumed retirement age, and for members entitled to deferred benefits, is equal to the present value of the benefits expected to be paid. No normal costs are applicable for these participants.

The excess of the total actuarial accrued liability over the actuarial value of plan assets is called the unfunded actuarial accrued liability. Funding requirements are determined by adding the normal cost and an amortization of the unfunded liability as a level percentage of assumed future payrolls. Commencing with the June 30, 2013 valuation all new gains or losses are tracked and amortized over a fixed 30-year period with a 5-year ramp up at the beginning and a 5-year ramp-down at the end of the amortization period. All changes in liability due to plan amendments (other than golden handshakes), changes in actuarial assumptions, or changes actuarial methodology are amortized separately over a 20-year period with a 5-year ramp up at the beginning and 5-year ramp down at the end of the amortization period. Changes in unfunded accrued liability due to a Golden Handshake will be amortized over a period of 5-years. If the plan's accrued liability exceeds the market value of assets, the annual contribution with respect to the total unfunded liability may not be less than the amount produced by a 30-year amortization of the unfunded liability. An exception has been made for the change in asset value from actuarial to market value in this valuation. The CalPERS Board approved a 30-year amortization with a 5-year ramp-up/ramp-down for only this change in method.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The following schedule shows the recent history of the actuarial value of assets, actuarial accrued liability, their relationship, and the relationship of the unfunded actuarial accrued liability to payroll (beginning with June 30, 2014, valuation Actuarial Value of Assets equals Market Value of Assets per CalPERS Direct Rate Smoothing Policy):

Valuation Date	Entry Age		Unfunded Liability	Funded Ratio	Annual Covered Payroll Funding	Unfunded Actuarial Liability as Percent of Payroll
	Normal Accrued Liability	Market Value of Assets				
6/30/2014	\$ 71,009,494	\$ 58,331,087	\$ 12,678,407	82.1%	\$ 20,400,492	62.1%
6/30/2015	\$ 76,233,119	\$ 60,924,000	\$ 15,309,119	79.9%	\$ 20,608,339	74.3%
6/30/2016	\$ 83,630,855	\$ 62,554,043	\$ 21,076,812	74.8%	\$ 21,566,286	97.7%
6/30/2017	\$ 96,354,111	\$ 71,358,369	\$ 24,995,742	74.1%	\$ 26,511,934	94.3%
6/30/2018	\$ 106,756,294	\$ 78,839,204	\$ 27,917,090	73.8%	\$ 27,052,302	103.2%
6/30/2019	\$ 113,692,003	\$ 85,672,559	\$ 28,019,444	75.4%	\$ 29,101,984	96.3%
6/30/2020	\$ 122,643,464	\$ 91,753,247	\$ 30,890,217	74.8%	\$ 30,657,127	100.8%
6/30/2021	\$ 133,700,862	\$ 117,386,162	\$ 16,314,700	87.8%	\$ 30,358,011	53.7%
6/30/2022	\$ 144,157,153	\$ 110,989,190	\$ 33,167,963	77.0%	\$ 34,282,770	96.7%
6/30/2023	\$ 156,256,918	\$ 123,364,542	\$ 32,892,376	78.9%	\$ 39,683,115	82.9%

Asset Allocation

The asset allocation shown below reflects the CalPERS fund in total as of June 30, 2023. The assets of the Organization's plan are part of the CalPERS fund and are invested accordingly:

Asset Class	Current Allocation	Policy Target Allocation
Public equity	45.1%	42.0%
Domestic fixed income	21.3%	25.0%
Global fixed income	5.1%	5.0%
Private equity	12.9%	13.0%
Real assets	15.2%	15.0%
Private Debt	2.2%	5.0%
Trust level financing	-1.8%	-5.0%
Total	100%	100%

Other Plans

The Organization contributed to a defined contribution retirement account for eligible employees who elected not to participate in the CalPERS retirement plan. The Organization deposited a non-elective employer contribution set at 8% of the employees' annual salary which amounted to \$50,697 for the year ended June 30, 2024.

Alta California Regional Center, Inc.

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

7. LINE OF CREDIT

The Organization has a revolving note with U.S. Bank, NA whereby it can borrow up to \$25,000,000 until September 5, 2024. Interest payments are due monthly at a variable rate of interest, calculated at an annual rate equal to 2.0% plus the one month LIBOR rate. On June 30, 2024, the interest rate was 3.44%. No amount was outstanding on the revolving note as of June 30, 2024.

8. LITIGATION CLAIMS AND CONTINGENCIES

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

The Organization is dependent on continued funding provided by the DDS of the State of California to operate and provide services for its clients.

The Organization is involved in various claims and lawsuits arising in the normal conduct of its business. The Organization believes it has adequate defenses and insurance coverage for these actions and, thus, has made no provision in the financial statements for any material costs relating to the settlement of such claims.

9. RELATED-PARTY TRANSACTIONS

California Welfare and Institutions Code, Section 4622, requires that a minimum of 50% of the Organization's governing board be comprised of persons with developmental disabilities or their parents or legal guardians in addition of having one client service provider. Program service payments were made in the normal course of business on behalf of persons with developmental disabilities that were governing board members or were related to governing board members.

10. SUBSEQUENT EVENTS

On August 30, 2024, Alta California Regional Center signed a new lease agreement to relocate its primary office space. The new lease terms commences in March 2025 and provide for a 15 year lease agreement to consolidate its Sacramento location with office space rents starting at \$271,172 per month with yearly escalators.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

Federal Grantor/Pass-Through Grantor/Program Title	Assistance			Disbursements/ Expenditures
	Listing Number	Contract Year(s)	Pass-Through Grant Number	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California				
Department of Developmental Services -				
Special Education - Grants for Infants and				
Families with Disabilities (Part C)				
	84.181A	23/24	H181A210037	\$ 1,042,877
Total U.S. Department of Education				1,042,877
Total Expenditures of Federal Awards				\$ 1,042,877

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Organization.

Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Part C expenditures are based on state contract budget allocations.

Indirect Cost Rate

The Organization did not elect to use the 10% de minimis method for indirect cost rate allowed under the Uniform Guidance.

- Federal Program Name
- CFDA (Catalog of Federal Domestic Assistance) Number
- Federal Agency Name
- Award Period
- Total Expenditures
- Pass-through Entity (if applicable)
- Subrecipient (if applicable)

Noncash Assistance

Alta California Regional Center has not received any non-cash assistance, such as commodities, food stamps, or surplus property, or insurance provided by a federal or state agency.

OTHER REPORTS SECTION



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Alta California Regional Center, Inc.
Sacramento, California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Alta California Regional Center, Inc.'s, a California nonprofit corporation (the Organization), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2024. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*⁴ issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Alta California Regional Center, Inc and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Example Entity's compliance with the compliance requirements referred to above

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Alta California Regional Center, Inc.'s federal programs.

Our responsibility is to express an opinion on compliance on the Organization's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
(Continued)

of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Example Entity's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Alta California Regional Center, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Example Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Example Entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Alta California Regional Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Devant CPAs

Devant CPAs
Roseville, California
January 13, 2024

FINDINGS AND QUESTIONED COSTS SECTION

Alta California Regional Center, Inc.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2024

SECTION I
SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
Identification of major programs:	
Assistance Listing Number 84.181A Special Education - Grants for Infants and Families With Disabilities (Part C)	
Threshold for distinguishing types A and B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENTS AUDIT

None reported

SECTION III FINDINGS
FEDERAL AWARDS AUDIT

None reported.