Fiscal Year 2025-2026

ATTACHMENT 5

North Los Angeles County Regional Center
Administrative vs. Direct Allocation Report - Consolidated
Fiscal Year 2025-2026 (Service Month of June 2026 as of July 23, 2026 State Claim)

	Current Month			YTD		
Description	**Administrative Operating Expenses**	**Direct Operating Expenses**	**Total Operating Expenses**	**Administrative Operating Expenses**	**Direct Operating Expenses**	**Total Operating Expenses**
Salaries & Wages	752,012.44	6,089,503.70	6,841,516.14	7,681,191.67	60,818,113.26	68,499,304.93
Benefits **	72,517.27	675,730.11	748,247.38	1,797,557.42	16,291,603.9	18,089,161.31
Subtotal Salaries & Benefits	**824,529.71**	**6,765,233.81**	**7,589,763.52**	**9,478,749.09**	**77,109,717.15**	**86,588,466.24**
Salaries & Benefits Allocation	**10.9%**	**89.1%**	**100.0%**	**10.9%**	**89.1%**	**100.0%**
Equipment Rental	0.00	0.00	0.00	16,154.18	127,458.41	143,612.59
Equipment Maintenance	0.00	Not Allowable	0.00	28,760.94	Not Allowable	28,760.94
Facility Rent	(987.90)	13,080.87	12,092.97	367,581.62	6,270,120.35	6,637,701.97
Facility Maintenance-AV	2,164.99	Not Allowable	2,164.99	26,530.34	Not Allowable	26,530.34
Facility Maintenance-Van Nuys	12,354.76	Not Allowable	12,354.76	84,808.80	Not Allowable	84,808.80
Facility Maintenance-SCV	1,365.00	Not Allowable	1,365.00	38,177.72	Not Allowable	38,177.72
Communication	817.62	9,380.29	10,197.91	61,321.67	844,509.19	905,830.86
General Office Expenses	2,427.60	40,937.38	43,364.98	474,271.54	262,859.49	737,131.03
Printing	0.00	5,350.33	5,350.33	2,290.21	43,590.27	45,880.48
Insurance	0.00	0.00	0.00	151,072.29	766,148.36	917,220.65
Insurance-Deductible	0.00	0.00	0.00	0.00	0.00	0.00
Utilities-AV	948.52	10,223.71	11,172.23	11,204.08	124,189.77	135,393.85
Data Processing-Payroll Fees	42,273.66	Not Allowable	42,273.66	258,908.79	Not Allowable	258,908.79
Data Processing-Outside Svcs	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Data Processing-Misc	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Data Processing Maint.	8,554.68	Not Allowable	8,554.68	129,031.53	Not Allowable	129,031.53
Interest Expense	0.00	0.00	0.00	17,931.41	0.00	17,931.41
Bank Fees	0.00	0.00	0.00	12.87	0.00	12.87
Bank Fees-PRMT	0.00	0.00	0.00	221,211.93	0.00	221,211.93
Legal Fees	3,000.60	14,795.82	17,796.42	56,340.77	166,899.82	223,240.59
Legal Fees-Insurance Deductible	0.00	0.00	0.00	0.00	0.00	0.00
Brd. of Director Exp.	3,531.29	0.00	3,531.29	82,212.01	0.00	82,212.01
ARCA Dues	0.00	0.00	0.00	174,038.31	0.00	174,038.31
Accounting Fees	1.17	0.00	1.17	1,068.60	3,771.77	4,840.37
Equipment Purchases	1,081.88	11,661.09	12,742.97	29,883.30	336,053.61	365,936.91
Software and Licenses	6,251.64	67,383.76	73,635.40	66,751.26	696,838.43	763,589.69
Equipment - AV Loan Principle Payments	0.00	0.00	0.00	0.00	202,738.15	202,738.15
Contractor/Consultant	148.05	1,595.80	1,743.85	81,320.80	151,488.48	232,809.28
Contr./Consult.: FFRC Library	0.00	0.00	0.00	0.00	0.00	0.00
Contr./Consult.: CPP	0.00	0.00	0.00	0.00	97,627.54	97,627.54
Mileage	1,297.83	33,889.72	35,187.55	16,045.91	443,042.10	459,088.01
Travel	1,148.81	10,079.31	11,228.12	53,053.01	45,092.25	98,145.26
General Expenses	3,707.98	11,039.22	14,747.20	81,449.53	655,435.02	736,884.55
General Expenses-Remodel AV	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses-Remodel SCV	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses-Remodel SFV	0.00	0.00	0.00	655.96	7,070.26	7,726.22
ABX2-1 Admin Expenses	0.00	0.00	0.00	0.00	0.00	0.00
ARPA Social Recreation Project	0.00	0.00	0.00	0.00	0.00	0.00
Equity/Disparity Projects	0.00	0.00	0.00	0.00	0.00	0.00
CalFRESH Project	0.00	0.00	0.00	0.00	0.00	0.00
Restricted: Language Access & Cultural Comp	0.00	35,876.03	35,876.03	0.00	971,088.79	971,088.79
Restricted: SDP-Participants Support	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Operating Expenses	**90,088.18**	**265,293.33**	**355,381.51**	**2,532,089.38**	**12,216,022.06**	**14,748,111.44**
Operating Expenses Allocation	**25.3%**	**74.7%**	**100.0%**	**17.2%**	**82.8%**	**100.0%**
Total Salaries & Operating Expenses	**914,617.89**	**7,030,527.14**	**7,945,145.03**	**12,010,838.47**	**89,325,739.21**	**101,336,577.68**
Salaries & Operating Exp. Allocation	**11.5%**	**88.5%**	**100.0%**	**11.9%**	**88.1%**	**100.0%**
Project Funds: Family Resource Center	**0.00**	**0.00**	**0.00**	**0.00**	**106,150.00**	**106,150.00**
Income Not from DDS (i.e. Interest)	**(241,837.87)**	**0.00**	**(241,837.87)**	**(1,675,669.69)**	**0.00**	**(1,675,669.69)**
Total Expenses Less Other Income	**672,780.02**	**7,030,527.14**	**7,703,307.16**	**10,335,168.78**	**89,431,889.21**	**99,767,057.99**
Total Expenses Admin vs Direct Allocation	**8.73%**	**91.27%**	**100.00%**	**10.4%**	**89.6%**	**100.0%**

ATTACHMENT 5

North Los Angeles County Regional Center
Administrative vs. Direct Allocation Report - Consolidated
Fiscal Year 2026-2027 (Service Month of July 2026 as of July 23, 2026 State Claim)

	Current Month			YTD		
Description	**Administrative Operating Expenses**	**Direct Operating Expenses**	**Total Operating Expenses**	**Administrative Operating Expenses**	**Direct Operating Expenses**	**Total Operating Expenses**
Salaries & Wages	489.60	0.00	489.60	489.60	0.00	489.60
Benefits **	3,584.26	13,372.07	16,956.33	3,584.26	13,372.1	16,956.33
Subtotal Salaries & Benefits	**4,073.86**	**13,372.07**	**17,445.93**	**4,073.86**	**13,372.07**	**17,445.93**
Salaries & Benefits Allocation	**23.4%**	**76.6%**	**100.0%**	**23.4%**	**76.6%**	**100.0%**
Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Maintenance	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Facility Rent	215,220.79	314,779.33	530,000.12	215,220.79	314,779.33	530,000.12
Facility Maintenance-AV	1,374.00	Not Allowable	1,374.00	1,374.00	Not Allowable	1,374.00
Facility Maintenance-Van Nuys	2,875.17	Not Allowable	2,875.17	2,875.17	Not Allowable	2,875.17
Facility Maintenance-SCV	50.00	Not Allowable	50.00	50.00	Not Allowable	50.00
Communication	290.93	3,694.92	3,985.85	290.93	3,694.92	3,985.85
General Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	213,653.73	727,356.27	941,010.00	213,653.73	727,356.27	941,010.00
Insurance-Deductible	0.00	0.00	0.00	0.00	0.00	0.00
Utilities-AV	0.00	226.16	226.16	0.00	226.16	226.16
Data Processing-Payroll Fees	941.80	Not Allowable	941.80	941.80	Not Allowable	941.80
Data Processing-Outside Svcs	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Data Processing-Misc	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Data Processing Maint.	0.00	Not Allowable	0.00	0.00	Not Allowable	0.00
Interest Expense	1,153.18	0.00	1,153.18	1,153.18	0.00	1,153.18
Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00
Bank Fees-PRMT	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
Legal Fees-Insurance Deductible	0.00	0.00	0.00	0.00	0.00	0.00
Brd. of Director Exp.	149.13	0.00	149.13	149.13	0.00	149.13
ARCA Dues	0.00	0.00	0.00	0.00	0.00	0.00
Accounting Fees	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Purchases	0.00	0.00	0.00	0.00	0.00	0.00
Software and Licenses	2,416.19	26,043.01	28,459.20	2,416.19	26,043.01	28,459.20
Equipment - AV Loan Principle Payments	0.00	17,235.95	17,235.95	0.00	17,235.95	17,235.95
Contractor/Consultant	0.00	0.00	0.00	0.00	0.00	0.00
Contr./Consult.: FFRC Library	0.00	0.00	0.00	0.00	0.00	0.00
Contr./Consult.: CPP	0.00	0.00	0.00	0.00	0.00	0.00
Mileage	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses	22.66	908.01	930.67	22.66	908.01	930.67
General Expenses-Remodel AV	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses-Remodel SCV	0.00	0.00	0.00	0.00	0.00	0.00
General Expenses-Remodel SFV	0.00	0.00	0.00	0.00	0.00	0.00
ABX2-1 Admin Expenses	0.00	0.00	0.00	0.00	0.00	0.00
ARPA Social Recreation Project	0.00	0.00	0.00	0.00	0.00	0.00
Equity/Disparity Projects	0.00	0.00	0.00	0.00	0.00	0.00
CalFRESH Project	0.00	0.00	0.00	0.00	0.00	0.00
Restricted: Language Access & Cultural Comp	0.00	0.00	0.00	0.00	0.00	0.00
Restricted: SDP-Participants Support	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Operating Expenses	**438,147.58**	**1,090,243.65**	**1,528,391.23**	**438,147.58**	**1,090,243.65**	**1,528,391.23**
Operating Expenses Allocation	**28.7%**	**71.3%**	**100.0%**	**28.7%**	**71.3%**	**100.0%**
Total Salaries & Operating Expenses	**442,221.44**	**1,103,615.72**	**1,545,837.16**	**442,221.44**	**1,103,615.72**	**1,545,837.16**
Salaries & Operating Exp. Allocation	**28.6%**	**71.4%**	**100.0%**	**28.6%**	**71.4%**	**100.0%**
Project Funds: Family Resource Center	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Income Not from DDS (i.e. Interest)	**(26.10)**	**0.00**	**(26.10)**	**(26.10)**	**0.00**	**(26.10)**
Total Expenses Less Other Income	**442,195.34**	**1,103,615.72**	**1,545,811.06**	**442,195.34**	**1,103,615.72**	**1,545,811.06**
Total Expenses Admin vs Direct Allocation	**28.61%**	**71.39%**	**100.00%**	**28.6%**	**71.4%**	**100.0%**