

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

JPA Board of Directors - Agenda

Thursday February 22, 2018 – 9:00 am

2409 Dean Street, Room 124, McClellan, CA 95652

1

PUBLIC MEETING

I. Call to Order

II. Pledge of Allegiance

III. Public comment on agenda/non-agenda items

None scheduled

IV. Presentation

V. Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – December 14, 2017
- Receive – SPD Correspondence appointing Deputy Chief Mike Bray as the primary representative and Lt. Mark Greenlee alternate – effective 1/2/18
- Ratify – Contract with CHP for the presentation of POST ICI Courses

VI. Presentations

1. NCRPSTA – Financials for the period ending 01/31/18
NCRPSTA – Aging Report for the period ending 01/31/18
NCRPSTA – Statement of Cash Flows for the period ending 01/31/18
 - Receive Presentation – Ms. Kelly Rowley
2. NCRPSTA Facilities Report
 - Receive Presentation – Mr. Jack Stehno

VII. Action Items

1. Approve – Revisions to the Purchasing and Contracting Policy and Annual Audit Procedures

VIII. Executive Directors Report

IX. Board Member Questions and Comments

X. Future Agenda Items

- Solar Project
- IT Infrastructure Plan

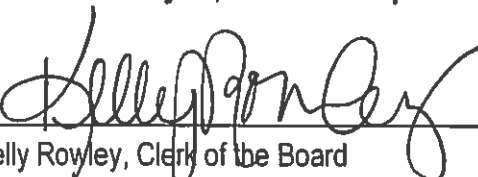
XI. Meeting Schedule (*color copies will be available at the meeting and in the JPA Business Office*)

NCRPSTA Inter-Agency Planning Team – TBD

NCRPSTA Board of Directors – TBD

XII. Adjournment

Posted February 15, 2018 – 03:00 pm



Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Action Summary - JPA Board of Directors
Thursday December 14, 2017 – 9:00 am
2409 Dean Street, Room 100, McClellan, CA 95652

Call to Order: 09:03 am

Roll Call: Dr. Lisa Lawrenson (LRCCD/ARC), Captain Mark Greenlee (SPD), Deputy Chief Chad Augustin (SFD), Mr. Stephen Quinn, Executive Director

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – December 14, 2017
- Receive – FY 2016-2017 Annual Audit

A motion to approve the consent agenda was made by Captain Greenlee, seconded by Deputy Chief Chad Augustin, all in favor motion passes.

Presentations/Discussion:

NCRPSTA Final Audit

- Board Members were presented with the completed audit for FY 2016-2017, Mr. Andy Yu was on hand for the presentation, and noted no material errors were found. Five recommendations were noted and have been corrected.

NCRPSTA Financial Report

- Board Members were provided the financial reports for the period ending 11/30/17.

NCRPSTA Facilities Report

- Roof replacement has been completed, it took overall about 7 weeks.
- SPD – Over the break in the academies we will be installing carpet in room 144 (staff offices), and SPD staff will be painting.

Action Items:

- None scheduled

Executive Director's Report/Training Report:

- Academies – SPD – graduating 12/21, Los Rios - MOD III is expected to have 32 recruits and should begin in January.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Action Summary - JPA Board of Directors
Thursday December 14, 2017 – 9:00 am
2409 Dean Street, Room 100, McClellan, CA 95652

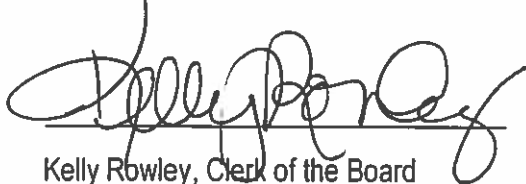
- Housing and Urban Development and the ATF out of Las Vegas have recently toured our facilities and are looking forward to conducting their training here,
- Lead levels at the range look good, a couple of locations were a bit high, however we are working on the best plan for cleaning the areas. We are still in the process of correcting our deficiencies with the County of Sacramento.
- VOIP Phones have been approved by the city of Sacramento, it anticipated that this will take place in the first quarter of 2018.
- We have completed 3 certs with POST – Basic SWAT (80 hours), Principled Policing (8 hours) and Principled Policing Train-the-Trainer (24 hours). We expect to present the Principled Policing in January and The T4T in February.
- POST Budgets are currently being reviewed by the Executive Level, no changes to the current contract are anticipated, however FY 18-19 may include changes.
- We have been asked by POST to host a "Marijuana Symposium" regarding the environmental impacts of the new marijuana laws.
- We have had a couple of complaints regarding the noise level on range 3, we are looking into getting quotes for additional sound boards. (more to come on this issue)

Board Member Questions and Comments:

- Capt. Mark Greenlee – Good job on the audit!
- Deputy Chief Chad Augustin – Also, good job on the audit, recommendations seem minor, thanks for the good work,

Meeting Adjourned: 09:46 am

Attested to:



Kelly Rowley, Clerk of the Board

City of
SACRAMENTO
Police Department

DANIEL HAHN
Chief of Police

5770 Freeport Blvd., Suite 100
Sacramento, CA 95822-3516

(916) 808-0800
Fax: (916) 808-0818
www.sacpd.org

January 2, 2018
Ref: COP 1-5

Stephen Quinn, Executive Director
Northern California Regional Public Safety Training Authority
2409 Dean Street, Suite 119
McClellan, CA 95652

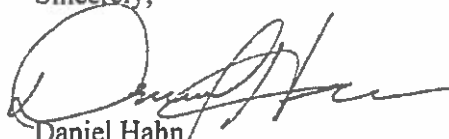
Re: Change in Board Member Assignment

Dear Mr. Quinn:

Effective January 2, 2018, Deputy Chief Mike Bray will serve on the Northern California Regional Public Safety Joint Powers Authority Board of Directors, representing the City of Sacramento Police Department.

Deputy Chief Mike Bray will be the primary representative and Captain Mark Greenlee will be the alternate representative.

Sincerely,



Daniel Hahn
Chief of Police

DH:cm

STATE OF CALIFORNIA
STANDARD AGREEMENT
STD 213 (Rev 06/03)

AGREEMENT NUMBER 17C029004
REGISTRATION NUMBER

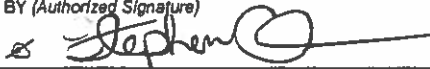

- This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME	Department of California Highway Patrol		
CONTRACTOR'S NAME	Northern California Regional Public Safety Training Authority		
- The term of this Agreement is: **06/01/2017** through **05/31/2018**
- The maximum amount of this Agreement is: **\$ 220,000.00**
Two Hundred Twenty Thousand Dollars and Zero Cents
- The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work	1 page
Exhibit B – Budget Detail and Payment Provisions	1 page
Exhibit C* – General Terms and Conditions	GTC 04/2017
Exhibit D – Special Terms and Conditions	1 page

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at www.dgs.ca.gov/ols/Resources/StandardContractLanguage.aspx

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		California Department of General Services Use Only
CONTRACTOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) Northern California Regional Public Safety Training		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 1/23/2018	
PRINTED NAME AND TITLE OF PERSON SIGNING STEPHEN QUINN, EXECUTIVE DIRECTOR		
ADDRESS 2409 Dean Street, Suite 116 McClellan, CA 95652		
STATE OF CALIFORNIA		
AGENCY NAME Department of California Highway Patrol		
BY (Authorized Signature) 	DATE SIGNED (Do not type)	
PRINTED NAME AND TITLE OF PERSON SIGNING P. SLINEY, Assistant Chief, Administrative Services Division		
ADDRESS P.O. Box 942898, Sacramento, CA 94298-0001		

Exempt per:

**EXHIBIT A
(Standard Agreement)**

SCOPE OF WORK

1. Contractor agrees to provide Training Services to the Department of California Highway Patrol (CHP) Emergency Operations and Safety Services Section (EOSS), in accordance with the terms set forth in this Agreement.
2. The services shall be performed at various locations within the Sacramento Region based upon facility/classroom availability.
3. The services shall be provided on dates and times mutually agreed upon between CHP Project Representative and Contractor.
4. The project representatives during the term of this agreement will be:

STATE AGENCY	
Department of California Highway Patrol	
NAME	
Majken Larsen, EOSS	
TELEPHONE NUMBER	EMAIL
(916) 843-3250	majlarsen@chp.ca.gov
Direct all inquiries to :	

STATE AGENCY	CONTRACTOR
Department of California Highway Patrol	Northern California Regional Public Safety Training Authority
SECTION/UNIT	SECTION/UNIT
Contract Services Unit	
ATTENTION	ATTENTION
Melissa Hall, Contract Analyst	Kelly Rowley, Business Services Manager
ADDRESS	ADDRESS
601 North 7 th Street, Sacramento, CA 95811	2409 Dean St., Ste. 116, McClellan, CA 95652
TELEPHONE NUMBER	TELEPHONE NUMBER
(916) 843-3811	(916) 566-3669
EMAIL	EMAIL
mehall@chp.ca.gov	rowleyk@arc.losrios.edu

5. Description of Training Services to be provided:

Contractor shall provide Commission on Peace Officer Standards and Training (POST) certified training courses on the subjects of CORE, Homicide and Sexual Assault. Training courses are intended for personnel who are assigned to investigate crimes that occur on State owned or leased property. Students will be required to participate in practical exercises, which will highlight the techniques and processes of topics learned throughout the training.

**EXHIBIT B
(Standard Agreement)**

BUDGET DETAIL AND PAYMENT PROVISIONS

1. INVOICING AND PAYMENT

- A. For services satisfactorily rendered, and upon receipt and approval of the invoice(s), the State agrees to compensate Contractor in accordance with the rates specified herein.
- B. Contractor agrees to submit one (1) original and one (1) copy of all invoices, clearly indicating the Agreement number to:
 Majken Larsen
 Emergency Operations and Safety Services Section
 601 North 7th Street
 Sacramento, CA 95811
- C. Invoices not on pre-printed bill heads shall be signed by Contractor furnishing the service.

2. BUDGET CONTINGENCY CLAUSE

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State, or offer an Agreement amendment to Contractor to reflect the reduced amount.

3. PROMPT PAYMENT CLAUSE

Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with Section 927.

4. RATE SCHEDULE

- A. The rates provided below are for estimation purposes only and may fluctuate due to changes in class location, dates, number of students, etc.

ICI CORE	\$40,000.00 per course	ICI Homicide	\$40,000.00 per course
Sexual Assault	\$20,000.00 per course		
- B. All payments shall be made in arrears, upon completion of individual class course and submittal of itemized invoices.

Department of California Highway Patrol
and Northern California Regional Public Safety Training Authority
Agreement #17C029005
Exhibit D page 1 of 1

EXHIBIT D
(Standard Agreement)

SPECIAL TERMS AND CONDITIONS

1. The CHP reserves the right to cancel this Agreement with thirty (30) days advance written notice to Contractor.
2. This Agreement may be amended by written mutual consent of the parties hereto.
3. Any dispute concerning a question of fact arising under the terms of this agreement which is not disposed within a reasonable period of time (ten days) by the parties normally responsible for the administration of this contract shall be brought to the attention of the Administrative Services Officer (or designated representative) of each organization for joint resolution.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY - Statement of Revenues and Expenditures

as of 01/31/18

	As of 01/31/17		BUDGET (B)		VARIANCE (C)		As of 01/31/18		BUDGET (E)		VARIANCE (F)		%
	(A)	(B)	(B)	(C)	(D)	(E)	(D)	(E)	(F)	(F)	(F)		
Revenues													
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 507,885.12	\$ 677,180.10	\$ 169,294.98	75.00%	\$ 507,885.11	\$ 677,180.10	\$ 169,294.99	75.00%					
2 CONTRIBUTIONS - SPD RANGE	-	-	-	0.00%	-	-	-	0.00%					
3 CONTRIBUTIONS - IN-KIND LOS RIOS	-	51,000.00	51,000.00	0.00%	-	67,100.00	67,100.00	0.00%					
4 WAPA - Grant Funding	-	-	-	-	-	-	-	-					
5 RENTS, LEASES	72,776.22	101,845.25	29,069.03	71.46%	89,604.12	97,000.00	7,395.88	92.38%					
6 INTEREST, INVESTMENTS	3,437.61	-	(3,437.61)		3,224.31	-	(3,224.31)						
7 OTHER GOVT REVENUE	285,032.76	81,746.00	(203,286.76)	348.68%	30,687.50	86,000.00	55,312.50	35.68%					
8 POST CONTRACT COURSE REVENUE	-	723,209.50	723,209.50		221,243.34	795,688.52	574,445.18	27.81%					
9 OTHER LOCAL REVENUE	6,996.15	20,100.00	13,103.85	34.81%	6,361.27	19,600.00	13,238.73	32.46%					
10 Total Revenues	\$ 876,127.86	\$ 1,655,080.85	\$ 778,952.99	52.94%	\$ 859,005.65	\$ 1,742,568.62	\$ 883,562.97	49.30%					
10a Contributions from Reserves		\$ 89,809.40			\$ 297,569.90	\$ 297,569.90							
10b REVISED TOTAL		\$ 1,744,890.25			\$ 1,156,575.55	\$ 2,040,138.52							

	As of 01/31/17		BUDGET (B)		VARIANCE (C)		As of 01/31/18		BUDGET (E)		VARIANCE (F)		%
	(A)	(B)	(B)	(C)	(D)	(E)	(D)	(E)	(F)	(F)	(F)		
Expenses													
11 REGULAR SALARIES	\$ 133,944.25	\$ 319,720.00	\$ 185,775.75	41.89%	\$ 143,039.88	\$ 323,950.00	\$ 180,910.12	44.15%					
12 IN-KIND SALARIES/BENEFITS	-	51,000.00	-		-	45,100.00	45,100.00	0.00%					
13 WORKER'S COMPENSATION	7,143.40	9,250.00	2,106.60	77.23%	7,558.85	9,100.00	1,541.15	83.06%					
14 ALLOCATED BENEFITS	13,635.73	43,450.00	29,814.27	31.38%	14,235.81	68,400.00	54,164.19	20.81%					
15 INSTRUCTIONAL MEDIA/MATERIALS	8,051.62	8,500.00	-		5,520.61	12,500.00	6,979.39	44.16%					
16 INSTRUCTIONAL - PRINTING	4,124.23	8,750.00	4,625.77	47.13%	4,218.89	11,500.00	7,281.11	36.69%					
17 INSTRUCTIONAL - BOOKS	34,923.04	36,000.00	-		38,142.29	55,500.00	17,357.71	68.72%					
18 NON-INSTRUCTIONAL SUPPLIES	24,072.52	44,276.75	20,204.23	54.37%	25,065.95	40,688.00	15,622.05	61.61%					
19 NON-INSTRUCTIONAL PRINTING	564.79	1,100.00	535.21	51.34%	516.32	1,100.00	583.68	46.94%					
20 TOOLS	1,292.99	4,500.00	3,207.01	28.73%	1,920.84	4,500.00	2,579.16	42.69%					
21 CONTRACTS - PERSONAL SERVICES	230,732.09	491,343.50	260,611.41	46.96%	197,611.03	509,000.00	311,388.97	38.82%					
22 TRAVEL AND CONFERENCE	21,027.29	67,300.00	46,272.71	31.24%	17,113.38	60,000.00	42,886.62	28.52%					
23 DUES & MEMBERSHIPS	1,267.67	1,500.00	232.33	84.51%	1,329.26	1,500.00	170.74	88.62%					
24 INSURANCE	33,100.13	40,000.00	6,899.87	82.75%	37,190.55	40,000.00	2,809.45	92.98%					
25 UTILITIES AND HOUSEKEEPING SVCS	2,013.47	43,000.00	40,986.53	4.68%	2,131.36	45,000.00	42,868.64	4.74%					
26 ELECTRIC	53,340.11	105,000.00	51,659.89	50.80%	60,274.13	105,000.00	44,725.87	57.40%					
27 GAS	19,637.25	35,000.00	15,362.75	56.11%	19,760.72	39,000.00	19,239.28	50.67%					
28 SEWER	6,299.00	15,000.00	8,701.00	41.99%	6,431.01	15,000.00	8,568.99	42.87%					
29 TRASH	1,621.06	3,500.00	1,878.94	46.32%	1,866.38	3,500.00	1,633.62	53.33%					
30 PEST CONTROL	500.00	4,000.00	3,500.00	12.50%	1,050.00	4,000.00	2,950.00	26.25%					
31 JANITORIAL SERVICES	24,479.00	42,000.00	17,521.00	58.28%	24,479.00	45,000.00	20,521.00	54.40%					
32 ALARM MONITORING	1,135.00	1,500.00	365.00	75.67%	1,385.00	2,500.00	1,115.00	55.40%					
33 WATER	17,035.16	25,000.00	7,964.84	68.14%	20,506.70	25,000.00	4,493.30	82.03%					
34 LANDSCAPING SERVICES	13,395.20	23,000.00	9,604.80	58.24%	13,930.91	26,000.00	12,069.09	53.58%					
35 REPAIRS	22,369.79	80,000.00	57,630.21	27.96%	37,466.35	80,000.00	42,533.65	46.83%					
36 RENTS AND LEASES	13,082.14	43,100.00	30,017.86	30.35%	22,488.05	50,200.00	27,711.95	44.80%					
37 AUDITS	-	21,000.00	21,000.00	0.00%	22,750.00	22,750.00	-	100.00%					
38 POSTAGE	571.98	500.00	(71.98)	114.40%	855.94	1,050.52	194.58	81.48%					
39 OTHER OPERATIONAL EXPENSES	26,097.52	21,600.00	(4,497.52)	120.82%	8,093.12	13,300.00	5,206.88	60.85%					
40 LEASEHOLD IMPROVEMENTS	56,578.38	155,000.00	98,421.62	36.50%	372,130.00	380,000.00	7,870.00	97.93%					
41 Total Expenses	\$ 772,034.81	\$ 1,744,890.25	\$ 920,330.10	44.25%	\$ 1,109,062.33	\$ 2,040,138.52	\$ 931,076.19	54.36%					

FY 17-18 REVENUE DETAIL

Contributions - Member Agencies	507,885.11	507,885.11
Interest on Investments	3,224.31	3,224.31
Classrooms, Mat Rooms, Obstacle Course, Modulators	28,066.28	
Tactical Village	25,483.75	
Range 1	17,968.75	
Range 2	928.13	
Range 3	8,065.00	
Shoothouse	9,092.21	89,604.12
Member Agency - Reimbursements		
Basic SWAT Course	21,450.00	
SWAT Team Leader Course		
SWAT Update		
SWAT INSTRUCTOR		
CNT Course		
Simunitions Course T4T, Arden Fair		
Tactical Village - TSO - ShootHouse RSO	9,237.50	30,687.50
ICI NON-POST Reimbursable	16,000.00	
IC/ILEOKA/RICP POST Reimbursable	113,487.04	
ICI CHP Reimbursable	63,991.15	
ICI - Indirect Fees	27,765.15	221,243.34
Canteen, CC Processing Fee	422.77	
SWAT Day - Vendor Exhibits		
Liberty/Miwall - Brass Recycling	5,938.50	
Ridewell - B663 - reimbursements		6,361.27
	\$ 859,005.65	\$ 859,005.65

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

CAPITOL IMPROVEMENT BUDGET

As of 1/31/2018

**MEMBER AGENCY
CONTRIBUTIONS**

Revenues

CONTRIBUTIONS, GIFTS, GRANTS	\$ 82,430.10
RENTS, LEASES	
INTEREST, INVESTMENTS	
OTHER GOV'T REVENUE	
OTHER LOCAL REVENUE	
Total Revenues	\$ 82,430.10
FROM RESERVES	\$ 297,569.90
TOTAL LEASEHOLD IMPROVEMENT BUDGET	\$ 380,000.00

Expenses

REGULAR SALARIES	
WORKER'S COMPENSATION	
ALLOCATED BENEFITS	
NON-INSTRUCTIONAL SUPPLIES	
NON-INSTRUCTIONAL PRINTING	
TOOLS	
CONTRACTS - PERSONAL SERVICES	
TRAVEL AND CONFERENCE	
DUES AND MEMBERSHIPS	
INSURANCE	
UTILITIES AND HOUSKEEPING SVCS	
ELECTRIC	
GAS	
SEWER	
TRASH	
PEST CONTROL	
JANITORIAL SERVICES	
ALARM MONITORING	
WATER	
LANDSCAPING SVCS	
REPAIRS	
RENTS AND LEASES	
AUDIT SERVICES	
POSTAGE	
OTHER OPERATIONAL EXPENSES	
BLDG LEASEHOLD IMPROVEMENTS	\$ 372,130.00
Total Expenses	\$ 372,130.00

Change In Net Assets	\$7,870.00
Net Assets At Beginning Of Year	\$0.00
Net Assets At End Of Year	\$ 7,870.00

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 1/31/2018

	MEMBER AGENCY CONTRIBUTIO	FACILITY USE FEES	MISC - NON GOV'T REVENUE	ICI - INDIRECT	Total
Revenues					
CONTRIBUTIONS, GIFTS, GRANTS	\$425,455.01				\$425,455.01
RENTS, LEASES		\$89,607.72			\$89,607.72
INTEREST, INVESTMENTS			\$3,224.31		\$3,224.31
OTHER GOV'T REVENUE			9,225.98	\$27,765.15	\$36,991.13
OTHER LOCAL REVENUE			6,361.27		\$6,361.27
Total Revenues	\$425,455.01	\$89,607.72	\$18,811.56	\$27,765.15	\$561,639.44
Expenses					
REGULAR SALARIES	\$123,464.62				\$123,464.62
WORKER'S COMPENSATION	7,352.51				7,352.51
ALLOCATED BENEFITS	12,390.56				12,390.56
NON-INSTRUCTIONAL SUPPLIES	19,248.61				19,248.61
NON-INSTRUCTIONAL PRINTING	516.32				516.32
TOOLS	1,920.84				1,920.84
CONTRACTS - PERSONAL SERVICES	675.00				675.00
TRAVEL AND CONFERENCE	98.82				98.82
DUES AND MEMBERSHIPS	1,329.26				1,329.26
INSURANCE	37,190.55				37,190.55
UTILITIES AND HOUSKEEPING SVCS	2,131.36				2,131.36
ELECTRIC	60,274.13				60,274.13
GAS	19,760.72				19,760.72
SEWER	6,431.01				6,431.01
TRASH	1,866.38				1,866.38
PEST CONTROL	1,050.00				1,050.00
JANITORIAL SERVICES	24,479.00				24,479.00
ALARM MONITORING	1,385.00				1,385.00
WATER	20,506.70				20,506.70
LANDSCAPING SVCS	13,930.91				13,930.91
REPAIRS	37,466.35				37,466.35
RENTS AND LEASES	892.07				892.07
AUDIT SERVICES	22,750.00				22,750.00
POSTAGE	361.90				361.90
OTHER OPERATIONAL EXPENSES	7,443.12				7,443.12
BLDG LEASEHOLD IMPROVEMENTS					
Total Expenses	\$424,915.74	\$0.00	\$0.00	\$0.00	\$424,915.74
Change In Net Assets	\$539.27	\$89,607.72	\$18,811.56	\$27,765.15	\$136,723.70
Net Assets At Beginning Of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets At End Of Year	\$539.27	\$89,607.72	\$18,811.56	\$27,765.15	\$136,723.70

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 1/31/2018

BASIC SWAT
OCTOBER 2017

Revenues

OTHER GOV'T REVENUE	\$21,450.00
Total Revenues	<u>\$21,450.00</u>

Expenses

INSTRUCTIONAL - PRINTING	\$1,068.05
NON-INSTRUCTIONAL SUPPLIES	573.20
CONTRACTS - PERSONAL SERVICES	8,184.00
OTHER OPERATIONAL EXPENSES	650.00
Total Expenses	<u>\$10,475.25</u>

Change In Net Assets \$10,974.75

Net Assets At Beginning Of Year \$0.00

Net Assets At End Of Year \$10,974.75

% OF REVENUE 52%

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 1/31/2018

	ICI - TO BE ALLOCATED	ICI CORE COURSE 7/10- 21/2017	ICI OIS 9/25- 29/2017	ICI HOM 10/16- 27/2017	ICI SA 10/30- 11/3/2017	ICI CA 11/13- 17/2017
Revenues						
OTHER GOVT REVENUE		\$34,482.01	\$22,714.07	\$35,281.21	\$17,356.31	\$11,353.44
Total Revenues	\$0.00	\$34,482.01	\$22,714.07	\$35,281.21	\$17,356.31	\$11,353.44
Expenses						
REGULAR SALARIES	\$2,546.32	\$2,422.02	\$1,802.84	\$2,422.02	\$1,802.84	\$1,313.16
WORKER'S COMPENSATION		30.91	20.49	30.91	20.49	10.81
ALLOCATED BENEFITS	542.55	185.28	137.92	185.28	137.92	100.46
INSTRUCTIONAL - MEDIA/MATERIAL			129.15	393.33	129.15	129.15
INSTRUCTIONAL - PRINTING		434.10		420.75	88.86	85.21
INSTRUCTIONAL - BOOKS		2,893.58	633.49	1,330.84	2,086.52	246.91
NON-INSTRUCTIONAL SUPPLIES	4,092.46	19.62	12.77	111.10	49.20	54.02
CONTRACTS - PERSONAL SERVICES		23,400.00	17,470.00	24,240.00	8,457.50	5,872.50
TRAVEL AND CONFERENCE		1,163.79	2,503.00	1,745.08	1,618.31	2,161.81
RENTS AND LEASES		3,918.50		4,383.28	2,906.20	1,375.00
POSTAGE	196.49	14.21	4.41	18.62	59.32	4.41
Total Expenses	\$7,377.82	\$34,482.01	\$22,714.07	\$35,281.21	\$17,356.31	\$11,353.44
Change In Net Assets	(\$7,377.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets At Beginning Of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets At End Of Year	(\$7,377.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INDIRECT FEES		\$ 5,440.40	\$ 4,386.85	\$ 5,724.66	\$ 2,407.41	\$ 1,891.75

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 1/31/2018

	ICI CORE 12/4-15/2017	ICI OIS 1/22- 26/2017	ICI SA 2/5- 9/2018	ICI CORE 2/12- 23/2018	ICI CA 3/5- 9/2018	ICI OIS 3/5- 9/2018
Revenues						
OTHER GOVT REVENUE	\$4,500.00		\$3,800.00			
Total Revenues	\$4,500.00	\$0.00	\$3,800.00	\$0.00	\$0.00	\$0.00
Expenses						
REGULAR SALARIES	\$2,422.02					
WORKER'S COMPENSATION	30.91					
ALLOCATED BENEFITS	185.28					
INSTRUCTIONAL - MEDIA/MATERIAL	421.12	\$129.14	\$129.14	\$421.13	\$129.14	\$129.14
INSTRUCTIONAL - PRINTING	558.48					
INSTRUCTIONAL - BOOKS	2,872.49	633.48	2,086.52	2,872.48	246.90	633.49
NON-INSTRUCTIONAL SUPPLIES	69.14	75.74	91.75	69.12	96.57	75.74
CONTRACTS - PERSONAL SERVICES	22,980.00	17,452.50				
TRAVEL AND CONFERENCE	1,309.31	2,290.47	(182.28)			
RENTS AND LEASES	5,302.00					
POSTAGE	16.66		50.01			
Total Expenses	\$36,167.41	\$20,581.33	\$2,175.14	\$3,362.73	\$472.61	\$838.37
Change In Net Assets	(\$31,667.41)	(\$20,581.33)	\$1,624.86	(\$3,362.73)	(\$472.61)	(\$838.37)
Net Assets At Beginning Of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets At End Of Year	(\$31,667.41)	(\$20,581.33)	\$1,624.86	(\$3,362.73)	(\$472.61)	(\$838.37)

**No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)**

As of 1/31/2018

	ICI HOMICIDE 4/9-20/2018	ICI SA 4/30- 5/4/2018	ICI CORE 5/7- 18/2018	ICI OIS 5/14- 18/2018	ICI OIS 3/5- 9/2018
Revenues					
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses					
INSTRUCTIONAL - MEDIA/MATERIAL	\$393.33	\$129.14	\$421.12	\$129.14	\$393.33
INSTRUCTIONAL - BOOKS	1,330.83	2,086.52	2,872.49	633.49	1,330.84
NON-INSTRUCTIONAL SUPPLIES		49.19	26.59		
POSTAGE		50.01			
Total Expenses	\$1,724.16	\$2,314.86	\$3,320.20	\$762.63	\$1,724.17
Change In Net Assets	(\$1,724.16)	(\$2,314.86)	(\$3,320.20)	(\$762.63)	(\$1,724.17)
Net Assets At Beginning Of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets At End Of Year	(\$1,724.16) CANCELLED	(\$2,314.86)	(\$3,320.20)	(\$762.63) CANCELLED	(\$1,724.17) CANCELLED

No Calif Regional Public Safety Training
Statement of Activities (YTD) (Columnar, Landscape)

As of 1/31/2018

	CHP ICI CORE 9/11-	CHP ICI CORE 11/6-17/2017	CHP ICI HOM 1/15-26/2018	CHP ICI SA 2/12-16/2018	CHP ICI CORE 3/19-	CHP ICI HOM 4/23-5/4/2018
Revenues						
OTHER GOV'T REVENUE	\$32,075.85	\$31,915.30				
Total Revenues	<u>\$32,075.85</u>	<u>\$31,915.30</u>	\$0.00	\$0.00	\$0.00	\$0.00
Expenses						
REGULAR SALARIES	\$2,422.02	\$2,422.02				
WORKER'S COMPENSATION	30.91	30.91				
ALLOCATED BENEFITS	185.28	185.28				
INSTRUCTIONAL - MEDIA/MATERIAL	156.92	421.11	\$393.34	\$129.14	\$421.12	\$393.33
INSTRUCTIONAL - PRINTING	576.12	537.40	449.92			
INSTRUCTIONAL - BOOKS	2,858.24	2,872.50	1,330.83	2,086.52	2,872.49	1,330.84
NON-INSTRUCTIONAL SUPPLIES	26.57	26.58	124.38	62.49		111.11
CONTRACTS - PERSONAL SERVICES	22,435.00	22,984.53	23,460.00			
TRAVEL AND CONFERENCE	1,269.60	795.02	2,340.45			
RENTS AND LEASES	2,085.75	1,625.25				
POSTAGE	15.19	14.70		50.01		
Total Expenses	<u>\$32,061.60</u>	<u>\$31,915.30</u>	<u>\$28,098.92</u>	<u>\$2,328.16</u>	<u>\$3,293.61</u>	<u>\$1,835.28</u>
Change In Net Assets	\$14.25	\$0.00	(\$28,098.92)	(\$2,328.16)	(\$3,293.61)	(\$1,835.28)
Net Assets At Beginning Of Year	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Net Assets At End Of Year	<u>\$14.25</u>	<u>\$0.00</u>	<u>(\$28,098.92)</u>	<u>(\$2,328.16)</u>	<u>(\$3,293.61)</u>	<u>(\$1,835.28)</u>
INDIRECT FEES	\$ 3,951.42	\$ 3,962.66			CANCELLED	

Statement of Cash Flows Worksheet

For the period ended 1/31/2018

	<u>Year to Date</u>
<u>Cash Flows from Operating Activities</u>	
Change in net assets	(\$250,056.68)
<u>Adjustments</u>	
<u>(To convert net assets to cash basis)</u>	
Increase in Current Year Receivables	(\$130,322.57)
Increase in Accounts Receivable-Prior Year	(\$4,250.00)
Decrease in Accounts Receivable-Prior Year	\$38,055.42
Decrease in Accounts Receivable-Prior Year	\$1,000.00
Decrease in Accounts Receivable-Prior Year	\$28,599.00
Decrease in Prepaid Expenses	\$45,638.67
Increase in Accounts Payable Module-Vendor	\$14,617.70
Decrease in Accounts Payable-Prior Year	(\$44,073.50)
Decrease in DEFERRED REVENUE	(\$4,975.00)
Total Adjustments	(\$55,710.28)
 Net Cash used by Operating activities	 (\$305,766.96)
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	\$0.00
 <u>Net Increase (Decrease) in Cash</u>	 (\$305,766.96)
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$1,565,076.45
<u>Cash and Cash Equivalents at End of Period</u>	\$1,259,309.49

No Calif Regional Public Safety Training

Customer Ledger Aging By Due Date (Summary)

Report Date: 01/31/2018

Cust ID	Name	Days Past Due						Balance
		Current 01/31 - After	1 - 30 01/01 - 01/30	31 - 60 12/02 - 12/31	61 - 90 11/02 - 12/01	91 - 120 10/03 - 11/01	121 + Prior - 10/02	
ABC001	Dept. of Alcohol	\$987.50 P	\$1,259.38 P	\$0.00	\$0.00	\$0.00	\$0.00	\$2,246.88
AMT001	AMTRAK POLICE DEPARTMENT	\$2,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00
CDCR01	CDCR - OCS	\$0.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
CDCR04	CDCR - DAPO	\$0.00	\$0.00	\$1,400.00 P	\$0.00	\$0.00	\$2,800.00 P	\$4,200.00
CDHCS1	CA Dept of Health Care Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00 P	\$187.50 P	\$437.50
CDSH01	CA DEPT. OF STATE HOSPITALS	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
CHPD01	Citrus Heights Police Dept.	\$575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$575.00
CHPIC1	California Highway Patrol	\$37,877.96	\$0.00	\$0.00	\$36,027.27	\$0.00	\$37,483.42	\$111,388.65
DCA001	Dept. of Consumer Affairs	\$431.25	\$846.88	\$0.00	\$0.00	\$0.00	\$250.00	\$1,528.13
DFG001	CA Dept Fish & Wildlife	\$0.00	\$0.00	\$0.00	\$462.50	\$0.00	\$0.00	\$462.50
DOJ006	DEPARTMENT OF JUSTICE	\$0.00	\$0.00	\$0.00	\$687.50	\$0.00	\$0.00	\$687.50
DTSC01	Department of Toxic Substances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
DVA001	Department of Veterans Affairs	\$0.00	\$0.00	\$250.00 P	\$0.00	\$0.00	\$0.00	\$250.00
FDPD002	Fairfield Police Department	\$875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$875.00
GRPD01	GRIDLEY POLICE DEPARTMENT	\$0.00	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,250.00
LRC001	LRCCD	\$56,431.68	\$0.00	\$0.00	\$0.00	\$56,431.68	\$56,431.68	\$169,295.04
MCS001	Mendocino County Sheriff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,750.00	\$2,750.00
POST01	COMMISSION ON P.O.S.T.	\$70,814.78	\$0.00	\$0.00	\$35,422.41	\$0.00	\$60,647.89	\$166,885.08
SAC001	CITY OF SACRAMENTO	\$57,181.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,181.68
SAC002	City of Sacramento - SFD	\$56,431.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,431.68
SSA001	SSA/OIG/OI	\$0.00	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
TRPD01	Twin Rivers Police Department	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
USFS01	US Forest Service	\$0.00	\$1,823.44	\$0.00	\$0.00	\$0.00	\$0.00	\$1,823.44

TOTALS:

\$283,956.53 \$8,267.20 \$2,400.00 \$72,599.68 \$56,681.68 \$160,550.49 \$584,455.58

PERCENTAGES:

48.58% 1.41% 0.41% 12.42% 9.70% 27.47% 100.00%

ADDITIONAL PAID SINCE 1/31/18 \$120,747.74

TOTAL OUTSTANDING AS OF 02/15/18 \$463,707.84

NCRPSTA CAPITAL IMPROVEMENT PROJECTS - PLANNING DOCUMENT

PRIORITY	PROJECT DESCRIPTION	TOTAL COST
FY 14-15	Ballistic Containment of Range 8	\$ 500,000.00
FY 14-15	New Mats for the Large Mat Room	\$ 35,000.00
FY 14-15	Grinder Paving/Repairs	\$ 65,000.00
FY 15-16	Remodel Ladies Restroom	\$ 25,000.00
FY 15-16	Remodel Men's Restroom	\$ 25,000.00
FY 16-17	JPA Server upgrade - IT Upgrades	\$ 45,000.00
FY 16-17	Carpet Rooms 124, 137, 149 - Room 149 complete	\$ 20,000.00
FY 16-17	Paving - Project complete	\$ 50,000.00
FY 16-17	Range 8 - Concrete - Project complete	\$ 40,000.00
FY 16-17	Create large classroom 138/139 - Project complete	\$ 15,000.00
FY 16-17	Re-hab Mods A & B (to include fencing) - Project complete	\$ 80,000.00
	TOTAL	\$ 155,000.00
FY 17-18	Common Classrooms - Painting	\$ 5,000.00
FY 17-18	Paint and Seal Range 3 Baffles	\$ 25,000.00
FY 17-18	Roof - B686 - Project complete	\$ 300,000.00
FY 17-18	Paving - Project Complete	\$ 50,000.00
	TOTAL	\$ 380,000.00
FY 18-19	Remodel Restroom at Range	\$ 25,000.00
FY 18-19	6' Fence between K-9 Area and Track	\$ 20,000.00
FY 18-19	HVAC new ducting and zoning	\$ 100,000.00
FY 18-19	Roofing - Campus	\$ 50,000.00
FY 18-19	Re-model Staff Restroom/Showers	\$ 50,000.00
FY 18-19		
	TOTAL	\$ 245,000.00
FY 19-20	Furniture replacement	\$ 25,000.00
FY 19-20	Paving at range	\$ 50,000.00
FY 19-20	Carpet - JPA Offices & Classrooms	\$ 25,000.00
FY 19-20		
	TOTAL	\$ 100,000.00
FY 20-21	Paving	\$ 50,000.00
FY 20-21	Range Bathrooms - Re-model	\$ 40,000.00
FY 20-21	Painting - Common Areas	\$ 25,000.00
	TOTAL	\$ 115,000.00

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

I. Introduction

The purpose of the Purchasing and Contracting Policy is to consolidate in one document a summary of procedures for the purchase of all equipment, materials, supplies, and services, including construction services, to be utilized by the Northern California Regional Public Safety Training College – Joint Powers Authority ("Authority") in meeting its mission.

The intent of this Policy is to seek and stimulate competition; purchasing personal property and services which meet appropriate standards of quality; assure that all qualified and responsible suppliers have an equal opportunity to do business with the Authority; utilize accepted public purchasing practices which promote the public interest; comply with all federal, state and local laws; conform to ethical business practices in all transactions; and accomplish procurement in a manner that will inspire good business relationships and insure the confidence of the public.

In addition to entering into transactions pursuant to this Policy, the Authority may contract for purchases through any one of its member agencies, according to the procedures used by that agency.

II. Definitions

Authority – The Northern California Regional Public Safety Training College.

Board of Directors – The governing body of the Authority.

Executive Director – The Executive Director appointed by the Board, or the Executive Director's designee.

Construction – The work of constructing, altering or improving buildings or facilities, including labor and materials.

Emergency – An unforeseen circumstance in which an immediate purchase, service, or construction is necessary in order to avoid a substantial hazard to life, health, or property or a serious interruption of the operation of the Authority.

Purchase – Any contractual arrangement or transaction involving payment for the acquisition of title to personal property; the use by rental, lease or otherwise of personal property; the provision of services by independent contractor or otherwise; or any combination of the foregoing.

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

Personal Property – includes goods, materials, supplies, vehicles, machinery, furnishings, equipment and any other tangible article required for the conduct of Authority business.

III. Purchases of Personal Property and Services

- A. Except as otherwise provided by law, all purchases of personal property and services shall be made in the name of the Authority.
- B. Amounts included in the annual budget approved by the Board for the purchase of specifically identified items of personal property or services shall constitute spending authority to the Executive Director for such items of personal property up to the approved amounts. All purchases shall comply with formal or informal bidding requirements set forth herein.
- C. Where the cost of personal property or services exceeds five thousand dollars (\$5,000.00) but less than fifty thousand dollars (\$50,000.00), the Executive Director shall follow the informal bidding procedure set forth in Section V, and may award the contract without first obtaining specific authorization by the Board.
- D. Where the cost of personal property or services is fifty thousand dollars (\$50,000.00) or more, the Executive Director shall follow the formal bidding procedure set forth in section VI, and the contract shall be awarded by the Board.
- E. The Authority may contract with member agencies, or individual employees of member agencies, or other governmental entities, to provide training services and other services to the Authority.

IV. Construction Projects

- A. Where the cost of a construction project is less than fifty thousand dollars (\$50,000.00), the Executive Director may, but shall not be required to use the informal bidding procedures set forth in Section V.
- B. Where the cost of a construction project is fifty thousand dollars (\$50,000.00) or more, the Executive Director shall follow the formal bidding procedure set forth in Section VI, except as herein modified, and the contract shall be awarded by the Board.

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

C. Requirements for the formal bidding of a construction contract additional to those in Section VI are:

1. The Board shall approve plans and specifications for the construction project, either before the project is released for bid, or at the time that the contract award is made. The plans and specifications shall be full, complete, and accurate, and shall provide adequate direction to enable any competent contractor or other builder to carry them out. Plans and specifications shall be sufficiently certain and definite upon all of the details of the work which affects costs to apprise bidders of all of the essential and substantial parts of the work and enable them to know with reasonable accuracy the outlay they will have to make in performing the work to be contracted for.
2. Each bidder shall submit bid security, in the amount of 10% of its bid, to protect the Authority from extra costs in the event the successful bidder fails to execute a contract, including staff time, advertising, materials, and other costs incurred because of delay in awarding a contract. Acceptable security is a certified or cashier's check made payable to the Authority or a surety (bid) bond form a surety approved by, and in a form acceptable to the Authority. If the bidder to whom the contract is awarded fails or neglects to enter into the contract and provide the required performance bond within 20 days after notification of award, the bid security shall be forfeited.
3. Performance bonds and payment bonds in the amount of one hundred percent (100%) of the contract price, insuring the contractor's performance of the contract, shall be provided by the successful bidder on all projects of twenty-five thousand dollars (25,000.00) or more. The bonds shall be written by a surety or sureties admitted to do business in California and acceptable to the Authority.
4. Contracts shall be let only to a holder of a valid state contractor's license unless the work is exempt from licensing requirements by law.
5. Cost records of the work shall be kept in the manner provided in Chapter 1 (commencing with Section 4000) of Division 5 of Title 1 of the Government Code.

V. Informal Bidding Procedures

Whenever this policy requires use of informal bidding procedures, the Executive Director shall obtain, if available, a minimum of three written or verbal quotations or proposals relative to the personal property or services to be acquired for the construction project. The

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

Executive Director shall award the contract to the vendor or contractor whose quotation or proposal, in the Executive Director's discretion, most adequately meets the needs of the Authority at the lowest price.

VI. Formal Bidding Procedures

Whenever this policy requires use of formal bidding procedures, the following procedures shall be used.

- A. The Executive Director shall give notice inviting sealed bids or proposals. The notice inviting bids or proposals shall, at a minimum:
1. Be published at least twice, at least five days apart, in a newspaper of general circulation within the jurisdiction of the Authority. The first publication or posting of the notice shall be at least 10 days before the date of opening of bids. A copy of the notice shall be posted for five days at or near the door of the Board's meeting room.
 2. Describe the property or services to be acquired, or the construction work to be done.
 3. State where and when specifications can be obtained and the non-refundable fee charged for plans and specifications.
 4. State bid security, performance bond and payment bond requirements, if any.
 5. State the place and deadline for submitting sealed bids or proposals, and the date and time of bid/proposal opening.
 6. State a contact person and telephone number.
 7. Require the successful bidder to provide proof of appropriate insurance coverage, to the satisfaction of the Authority, such as a comprehensive general liability policy, professional errors and omissions policy, or a workers' compensation policy, depending upon the nature of the personal property, services, or construction requested.
- B. Bids/proposals (hereafter "bids") received shall be time-stamped and deposited unopened in the bid file. Any bid received subsequent to the time of closing as

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

stated as stated on the request for bids shall be time-stamped and returned to the bidder/proposer (hereafter "bidder").

- C. At the date and time stated in the notice, the Executive Director, or designee, shall open the bids and read aloud and identify the bidders and the dollar amount bid by each. The Executive Director, or designee, thereafter shall evaluate the bids and make a recommendation to the Board for award to the lowest responsible bidder. The lowest responsible bidder is the bidder who most adequately meets the needs of the Authority at the lowest price. In determining the best bid, in addition to price, the Executive Director, or designee, shall consider the quality, availability and functionality, or other suitability of the bid, including whether the bidder can perform within the time specified, the character, integrity, reputation, judgment, experience and efficiency of the bidder, the quality of performance of previous contracts or services, previous and existing compliance by bidder with laws and ordinances relating to the contract, the sufficiency of the financial resources and ability of the bidder to perform the contract, and the number and scope of conditions attached to the bid.
- D. The Board may reject any or all bids. If the Board rejects all bids, it may either re-advertise for additional bids or, upon a unanimous vote, adopt a resolution authorizing the acquisition of the property or service or contracting for construction work without further compliance with formal bidding requirements.
- E. If no bids are received, the Board may take action to acquire the property or service, or contract for construction work, without further compliance with formal bidding requirements.
- F. The award of contracts by competitive bidding shall not be required:
1. When a patented or proprietary item is being purchased;
 2. In the event of an emergency.
 3. When the following types or personal property or services are being acquired, obtained, rented or leased: (a) advertising; (b) books, recordings, motion picture films; (c) subscriptions; (d) public utility services; (e) travel services; (f) property or services provided by or through other governmental agencies, or obtainable from a supplier which has in force a current contract with another governmental agency for the

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Purchasing and Contracting Policy		
Section Number	00-01	Effective Date	11/28/03
		Revision Date	02/22/2018

same item or service; or (g) property or services of which the price is fixed by law.

4. When the Board determines by unanimous vote that it is in the best interest of the Authority to suspend competitive bidding for any contract.

VII. General

- A. **Executive Director's Authority.** The Executive Director may enter into contracts not exceeding \$50,000. Contracts in excess of \$50,000 shall be entered into by the Executive Director upon direction and approval of the Board.
- B. **Employment Contracts vs. Contracts of Independent Contractors.** All contracts will be subject to review by the Executive Director and the Business Services Manager as it relates to determining whether a contract is considered to be an employment contract or a contract with an independent contractor. (IRS rules apply) Employment contracts will be reviewed annually by the Executive Director. The Executive Directors' contract will be reviewed at the discretion of the Board of Directors. Contracts with independent contractors will follow the review procedure illustrated in this policy.

Northern California Regional Public Safety Training Authority					
Joint Powers Authority					
MANUAL OF OPERATIONS					
ADMINISTRATIVE POLICIES					
Section Title		Annual Audit Procedures			
Section Number	00-20	Effective Date	02/16/17	Revision Date	02/22/18

I. PURPOSE:

The purpose of this policy is to provide for an annual audit of the books and records of the Training Authority in order to comply with Federal and State laws, to provide a permanent record of the financial position of the Training Authority, and to provide guidance to the Business Office to correct any errors and discrepancies in its practices.

II. REQUIREMENTS:

1. The Training Authority will have an annual audit conducted of its income and expenses. If the Training Authority has expended \$500,000 or more in Federal funds in the organizations fiscal year (12-months turnaround reporting period), July 1 – June 30, pursuant of Federal requirements, shall have a single organization wide audit conducted in accordance with the provision of OMB Circular A-133.
2. The Executive Director, shall ensure that the Training Authority Staff, Business Services Manager and Accounting/Finance Team shall regularly review all appropriate Guides, Circulars and other relevant financial requirements.
3. The Executive Director and/or the Business Services Manager shall attend Federal Agency Financial Seminar to ensure they accurately understand the application of financial requirements for Grantees.
4. In preparation for each fiscal year audit, the Business Services Manager will provide the Executive Director with a detail general ledger for the fiscal year. The Business Manager will review the general ledger for that fiscal year to identify any incorrect posting of expenses.
5. The Business Services Manager will work with the Training Authority staff to ensure that all expenses for the fiscal year have been posted correctly in accordance with the Training Authority policies and procedures, and allocations of specific expenses.
6. For each fiscal year audit, the Business Services Manager shall prepare and provide to the Executive Director a draft financial documents a Statement of Financial Position, a Statement of Activities, a Statement of Cash Flows, Notes to Financial Statements and a Schedule of Expenditures of Federal Awards.

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Annual Audit Procedures		
Section Number	00-20	Effective Date	02/16/17
		Revision Date	02/22/18

7. The draft notes shall include, but not to be limited to, notes on organizations and operations, significant accounting policies, lease commitments, grant expenses, line of credit, concentrations, indirect costs rates, funding, related parties and contract services.
8. The Executive Director shall review the draft financial documents to identify and errors. The Executive Director shall work with the Business Services Manager to correct any mistakes and to ensure that all the financial documents accurately represent the income, expenses, financial and program activities of the Training Authority.
9. After the Executive Director has approved the financial documents, the Business Services Manager will send the final documents to the auditor.
10. The supporting documentation for the financial documents shall be maintained electronically or in hard copy form by the Executive Director. The Business Services Manager shall ensure hard copies of the supporting documentations are stored appropriately.
11. The Training Authority shall, prior to November 30 of each year, provide to the Board, audited financial data for the preceding fiscal year. The Training Authority shall, prior to December 31 of each year, provide to the Board an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the Training Authority by its auditor.
12. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act and the State Legal Compliance Guide issued by the Office of the State Auditor.
13. The governing board must approve the audit report by resolution or require a further or amended report.

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Annual Audit Procedures		
Section Number	00-20	Effective Date	02/16/17
		Revision Date	02/22/18

PROCEDURES TO ENSURE ACCURATE CLOSING

1. Prepare a closing schedule. The first step in the closing process is to plan and develop a schedule of events. There are various due dates that must be met such as report deadlines, data processing deadlines at the Training Authority.
2. A calendar combining all of the important events should be established and followed throughout the closing process.
3. Review all asset accounts. Various asset accounts must be reviewed at year-end. A reconciliation of all cash accounts must be prepared and any adjusting entries must be recorded. The inventory account must be adjusted to agree with the physical count. Prepaid expenditures must be reviewed and analyzed to ensure that no adjustments are necessary.
4. Analyze and close out prior year receivable and payable accounts. At year-end, the agency must close out any amounts remaining in the prior year receivable or payable accounts. During the year, differences will occur between amounts actually received or paid versus what had been accrued. These adjustments should be made throughout the year as they occur, but a final analysis must be made if a balance remains on these accounts.
5. Accrue accounts receivable. Various sources of revenues are due to the agency at year-end. These amounts must be recorded as accounts receivable. This will record the revenue in the proper fiscal year. There are specific revenue recognition policies referring to such items as revenue limit, special education master plan, interest, deficits, state lottery, etc. that provide guidance on how to calculate these receivables.
6. Accrue accounts payable. Any amounts due to others at year- end for receipt of goods or services must be recorded as accounts payable. This will record the expenditure in the proper fiscal year. There are common types of payables such as payroll, employee benefits, utilities, contracts and so forth.
7. Adjust grants and entitlements: Specific recognition policies must be followed in accounting for grants and entitlements. Each project must be reviewed separately and appropriate entries must be completed.

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Annual Audit Procedures		
Section Number	00-20	Effective Date	02/16/17
		Revision Date	02/22/18

8. Ensure accurate accounting for leases, must be recorded before or during the year-end closing process.
9. Ensure that all inter-program and inter-fund transactions are reconciled. Any transfers of expenditures between programs or funds must be reconciled.
10. Review unique closing procedures for other funds and account groups. Unique items must be considered at year-end regarding funds other than the general fund.
11. Properly identify the components of the ending fund balance. Year-end entries are necessary to classify the components of the ending fund balance correctly. Amounts may be reserved, legally restricted, designated or undesignated.
12. Are the books ready for the annual audit? The goal of year-end closing is to ensure that the Organization financial statements are accurate and ready for audit.
13. Complete the year-end closing checklist.

Northern California Regional Public Safety Training Authority			
Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Annual Audit Procedures		
Section Number	00-20	Effective Date	02/16/17
		Revision Date	02/22/18

YEAR-END CLOSING CHECKLIST

Month: April 1 – May 31

- _____ Review/Update Audit Contract
- _____ Complete Audit Engagement and Schedule Preliminary Field work by June
- _____ Verify Budgets to Actuals for any year-end budget adjustments resolutions or supplemental

Month: June 1 – 30

- _____ Organize Audit Work Paper File
- _____ Complete Budget Adoption for Next Year; Submit Current Year Adjustments and Next Year Budget Documents to Auditor.
- _____ On the Last Day of Month at End of Business Day – Close Subsidiary Ledgers and Open New Fiscal Year.
- _____ Schedule Audit; Obtain Audit Documents List and Assign Staff.

Month: July 1 – 31

- _____ Verify that all month-end reconciliation are complete
- _____ Compile Grant Monitoring Documentation from Business Services Manager
- _____ Submit Grant Schedule to Audit and Schedule Single Audit, if applicable
- _____ Perform year-end reconciliations of all funds and complete supporting schedules for audit work paper file;

Month: August 1 – 31

- _____ Finalize Trial Balance and Verify Balances Tie to Supporting Reconciliation/Schedules
- _____ Submit Final Trial Balance and Support to Auditor

Month: September 1 – October 31

- _____ Monitor Audit for Completion
- _____ Respond to Audit Findings, if any.
- _____ Schedule Audit Presentation for First Board Meeting in December

Northern California Regional Public Safety Training Authority Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Annual Audit Procedures		
Section Number	00-20	Effective Date	02/16/17
		Revision Date	02/22/18

Month: November 1 – December 31

- _____ Review Draft Audit and Finalize
- _____ File Audit with State within 30 days of the Audit completion.
- _____ Submit Single Audit to the Federal Audit Clearinghouse - The submission of the reports are due 30 days after the (Authority's) auditor of record submits its report or nine months after the final day of the audit period, whichever comes first