

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

JPA Board of Directors - Agenda

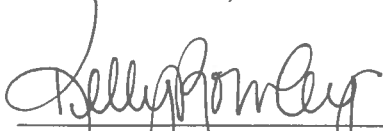
Thursday March 26, 2015 – 9:00 am

2409 Dean Street, Room 124, McClellan, CA 95652

PUBLIC MEETING

- I. Call to Order
- II. Pledge of Allegiance
- III. Public comment on agenda/non-agenda items
 - None scheduled
- IV. Consent Agenda
 - Approve – NCRPSTA Board Meeting Action Summary – February 12, 2015
 - Receive – NCRPSTA Final Audit for FY 2012-2013, FY 2013-2014
- V. Presentations
 1. NCRPSTA – Financials for the period ending 02/28/15
NCRPSTA – Aging Report for the period ending 02/28/15
NCRPSTA – Statement of Cash Flows for the period ending 02/28/15
 - Receive Presentation – Ms. Kelly Rowley
 2. NCRPSTA Facilities Report
 - Receive Presentation – Mr. Rick Sargent
 3. FY 2015-2016 Budget Discussions
 - Receive Presentation – Mr. Steve Quinn
- VI. Action Items
 1. Fixed Asset Policy revision – additional information regarding depreciation
 - Receive Presentation – Mr. Steve Quinn
- VII. Executive Directors Report
- VIII. Board Member Questions and Comments
- IX. Meeting Schedule (*color copies will be available at the meeting and in the JPA Business Office*)
 - NCRPSTA Inter-Agency Planning Team – April 6th & April 20th
 - NCRPSTA Board of Directors – Thursday, April 23, 2015 – 9:00 am
- X. Adjournment

Posted March 23, 2015 – 9:00 am



Kelly Rowley, Clerk of the Board

Action Summary - JPA Board of Directors
Thursday February 12, 2015 – 9:00 am
2409 Dean Street, Room 148, McClellan, CA 95652

Call to Order: 9:10 am

Roll Call: Mr. Steven Segura, (LRCCD/ARC), Deputy Chief Mike Bray (SPD), Deputy Chief Michael Bartley (SFD), Mr. Stephen Quinn, Executive Director, Kelly Rowley, Clerk of the Board

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – January 15, 2015

A motion to approve the consent agenda was made by Mr. Steven Segura, seconded by Deputy Chief Mike Bray, all in favor, motion passes.

Presentations/Discussion:

NCRPSTA Audit Presentation for FY 12-13 and FY 13-14

- Mr. Andy Yu was present to give the Board a presentation of the Final Audit results for PE 6/30/2014.

NCRPSTA Financial Report

- Board Members were provided the financial reports for the period ending 01/31/15.

NCRPSTA Facilities Report

- The Range improvements are progressing, we expect the JPA portion of the work to be completed on March 10th, and we have scheduled Action Target to begin the first or second week in March. Their work will take approximately 6 weeks, and we are expecting a June 1st opening.
 - Segura – When will the lights be installed?
 - Sargent – When the range is finished a lighting assessment will happen and the exact lighting needs will be determined at that time.
- A separate range budget was provided to the board, we are currently about 4% over the anticipated budget.

Action Items:

1. Official correspondence to the IRS regarding their outstanding invoice of \$45,000.
 - A motion to authorize the correspondence, with a revision requesting a response to the letter within two weeks was made by Mr. Steven Segura, seconded by Deputy Chief Bray, all in favor, motion passes.

Executive Director's Report/Training Report:

- Academies are holding strong with the Police at 44 recruits and Los Rios at 41 recruits.
- The US Forest Service is a new customer and they have been utilizing our facilities, we expect about 5k in facility use revenue.
- The Audit went very well, overall we received an "unmodified" opinion, and there were only 2 recommendations.
 - Form 700 – Conflict of Interest forms

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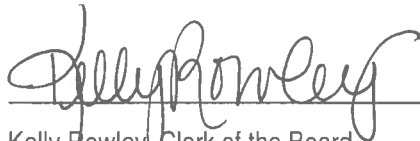
- Depreciation of fixed assets
- Arden Fair has approached us to provide training for their security employees; we are currently working out the details of the contract.
- RTTAC Courses – we received the ICS 300/400 courses and the Active Shooter course.
- Budget Process – the planning team is currently working on the budget for FY 15-16, and hope to present a preliminary budget to the board in March or April.
- Website – We are working with a company to obtain the rights to our Domain name, it is a drawn out process, however the first step in regaining control.
- McClellan Park – “air-soft” round have been found in the Airplane tie-down area behind the tactical village, it is not known exactly where they came from.

Board Member Comments and Questions:

Chief Bartley: Good job on the audit; it is a critical piece of information in solving our current structural deficit in the budget.

Meeting Adjourned: 10:31 am

Attested to:



Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Statement of Revenues and Expenditures

as of 02/28/2015

GOAL
67%

	As of 02/28/14 (A)	BUDGET (B)	VARIANCE (C)	%	As of 02/28/15 (D)	BUDGET (E)	VARIANCE (F)	%	notes
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 513,160.01	\$ 677,180.09	\$ 164,020.08	75.78%	\$ 507,885.03	\$ 677,180.09	\$ 169,295.06	75.00%	
2 CONTRIBUTIONS - SPD RANGE			0.00	0.00%	635,010.00	941,345.62	306,335.62	67.46%	progress
3 CONTRIBUTIONS - IN-KIND LOS RIOS			0.00	0.00%		51,000.00	51,000.00	0.00%	
4 RENTS, LEASES	74,064.98		(74,064.98)	0.00%	71,494.87	82,200.00	10,705.13	86.98%	>67%
5 INTEREST, INVESTMENTS	1,101.44		(1,101.44)	0.00%	366.96		(366.96)		
6 OTHER GOV'T REVENUE	26,211.27		(26,211.27)	0.00%	23,934.82	19,600.00	(4,334.82)	122.12%	>67%
7 OTHER LOCAL REVENUE	18,522.04		(18,522.04)	0.00%	39,393.93	13,000.00	(26,393.93)	303.03%	>67%
8 Total Revenues	\$ 633,059.74	\$ 677,180.09	\$ 44,120.35	93.48%	\$ 1,278,085.61	\$ 1,784,325.71	\$ 506,240.10	71.63%	

*note in FY 13-14 \$416,925.31 of "savings" used to meet budget

Expenses

9 REGULAR SALARIES	\$ 220,492.56	\$ 413,000.00	\$ 192,507.44	53.39%	\$ 147,661.36	\$ 353,955.00	\$ 206,293.64	41.72%	
10 WORKER'S COMPENSATION	2,622.75	4,000.00	1,377.25	65.57%	5,366.53	8,000.00	2,633.47	67.08%	MARCH
11 ALLOCATED BENEFITS	36,195.20	130,500.00	94,304.80	27.74%	13,050.01	88,951.00	75,900.99	14.67%	
12 INSTRUCTIONAL - PRINTING	2,170.52	0.00	(2,170.52)		687.96		(687.96)		
13 NON-INSTRUCTIONAL SUPPLIES	21,864.27	31,000.00	9,135.73	70.53%	16,376.40	44,000.00	27,623.60	37.22%	
14 NON-INSTRUCTIONAL PRINTING	2,945.05	1,150.00	(1,795.05)	256.09%	800.89	1,600.00	799.11	50.06%	
15 TOOLS	3,301.03	4,500.00	1,198.97	73.36%	3,294.20	4,500.00	1,205.80	73.20%	FIXED
16 CONTRACTS - PERSONAL SERVICES	16,670.87	25,000.00	8,329.13	66.68%	7,057.91	21,250.00	14,192.09	33.21%	
17 TRAVEL AND CONFERENCE	1,002.10	1,500.00	497.90	66.81%	92.01	1,500.00	1,407.99	6.13%	
18 DUES & MEMBERSHIPS	1,005.00	1,500.00	495.00	67.00%	1,081.00	1,265.00	184.00	85.45%	FINAL
19 INSURANCE	42,619.60	45,000.00	2,380.40	94.71%	33,209.45	30,000.00	(3,209.45)	110.70%	FINAL
20 UTILITIES AND HOUSEKEEPING SVCS	171,523.99	270,000.00	98,476.01	63.53%	1,902.44	52,900.00	50,997.56	3.60%	
21 ELECTRIC	-	-	-		59,098.89	110,000.00	50,901.11	53.73%	
22 GAS	-	-	-		25,288.32	30,000.00	4,711.68	84.29%	FEB
23 SEWER	-	-	-		6,946.97	7,200.00	253.03	96.49%	
24 TRASH	-	-	-		1,476.17	3,300.00	1,823.83	44.73%	
25 PEST CONTROL	-	-	-		2,345.00	3,950.00	1,605.00	59.37%	ADD 683
26 JANITORIAL SERVICES	-	-	-		24,736.52	35,160.00	10,423.48	70.35%	
27 ALARM MONITORING	-	-	-		910.00	1,700.00	790.00	53.53%	FEB
28 WATER	-	-	-		16,602.46	29,000.00	12,397.54	57.25%	
29 LANDSCAPING SERVICES	64,641.21	70,000.00	5,358.79	92.34%	14,720.00	22,080.00	7,360.00	66.67%	
30 REPAIRS	1,954.03	2,500.00	545.97	78.16%	27,941.42	2,701.00	1,420.38	47.41%	
31 RENTS AND LEASES	42,088.80	33,000.00	(9,088.80)	127.54%	1,280.62	15,750.00	15,750.00	0.00%	
32 AUDITS	580.14	750.00	169.86	77.35%	11.50	400.00	388.50	2.88%	
33 POSTAGE	8,035.87	30,417.95	22,382.08	26.42%	6,088.50	12,000.00	5,911.50	50.74%	
34 OTHER OPERATIONAL EXPENSES	37,508.06	30,287.46	(7,220.60)	123.84%	1,003,401.79	1,445,325.10	441,923.31	69.42%	...
35 LEASHOLD IMPROVEMENTS									
36 Total Expenses	\$ 677,221.05	\$ 1,094,105.41	\$ 416,884.36	61.90%	\$ 1,421,428.32	\$ 2,405,487.10	\$ 984,058.78	59.09%	

FY 14-15 REVENUE DETAIL

Contributions - Member Agencies	507,885.03	507,885.03
Contributions - SPD Range	635,010.00	635,010.00
Interest on Investments	366.96	366.96
Classrooms, Mat Rooms, Obstacle Course	30,121.00	
Tactical Village	14,000.00	
Ridewell - B683	12,530.00	
Range 1	8,906.37	
Range 2	525.00	
Shoothouse	5,412.50	71,494.87
Member Agency - Reimbursements	1,184.82	
Basic SWAT Course (April 2015)	250.00	
SWAT Team Leader Course (January 2015)	7,000.00	
SWAT Update (February 2015)	4,675.00	
CNT Course	1,550.00	
Simunitions Course T4T	2,975.00	
Tactical Village - TSO - ShootHouse RSO	6,300.00	23,934.82
Canteen	386.66	
WAPA/SMUD Reimbursements	23,500.00	
Liberty/Miwall - Brass Recycling	12,994.02	
Ridewell - Security Deposit	600.00	
Ridewell - B683 - reimbursements	1,913.25	39,393.93
	\$ 1,278,085.61	\$ 1,278,085.61

No Calif Regional Public Safety Training
Statement of Cash Flows Worksheet
For the period ended 2/28/2015

	<u>Year to Date</u>
<u>Cash Flows from Operating Activities</u>	
Change in net assets	<hr/> (\$131,653.03)
<u>Adjustments</u>	
<u>(To convert net assets to cash basis)</u>	
Increase in Current Year Receivables	(\$577,524.99)
Decrease in Accounts Receivable-Prior Year	\$800.10
Decrease in Prepaid Expenses	\$90.00
Decrease in Prepaid Expenses	\$50.00
Decrease in Prepaid Expenses	\$50.00
Decrease in Prepaid Expenses	\$75.00
Increase in Accounts Payable Module-Vendor	\$14,868.08
Decrease in Accounts Payable-Prior Year	(\$108,701.22)
Decrease in Accounts Payable-Prior Year	(\$800.10)
Decrease in Accounts Payable-Prior Year	(\$1,381.06)
Decrease in Accounts Payable-Prior Year	(\$590.37)
Decrease in Accounts Payable-Prior Year	(\$26.35)
Decrease in Accounts Payable-Prior Year	(\$120.88)
Decrease in Accounts Payable-Prior Year	(\$11.07)
Decrease in Accounts Payable-Prior Year	(\$52.76)
Decrease in Accounts Payable-Prior Year	(\$90.68)
Decrease in Accounts Payable-Prior Year	(\$901.30)
Decrease in Accounts Payable-Prior Year	(\$13.53)
Decrease in Accounts Payable-Prior Year	(\$11,375.00)
Decrease in FSA LIABILITY ACCOUNT	(\$4,464.78)
Decrease in DEFERRED REVENUE	(\$1,050.00)
Decrease in DEFERRED REVENUE	(\$2,975.00)
Total Adjustments	<hr/> (\$694,145.91)
Net Cash used by Operating activities	<hr/> (\$825,798.94)
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	<hr/> \$0.00
<u>Net Increase (Decrease) in Cash</u>	<hr/> (\$825,798.94)
<u>Cash and Cash Equivalents at Beginning of Period</u>	<hr/> \$2,310,942.42
<u>Cash and Cash Equivalents at End of Period</u>	<hr/> <hr/> \$1,485,143.48

No Calif Regional Public Safety Training
 Customer Ledger Aging By Due Date (Summary)
 Report Date: 2/28/15

3/21/15
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Cust ID	Name	Days Past Due							Balance	Deposits
		Current 02/28 - After	1 - 30 01/29 - 02/27	31 - 60 12/30 - 01/28	61 - 90 11/30 - 12/29	91 - 120 10/31 - 11/29	121 + Prior - 10/30			
ABC001	Dept. of Alcohol	\$0.00	\$218.75	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$668.75	\$0.00
CDCR04	Dept. of Corrections & Rehab	\$787.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$787.50	\$0.00
COS001	County of Sacramento-OES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$7.00)	(\$7.00)	\$0.00
COS006	County of Sacramento - Probati	\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	\$0.00
DCA001	Dept. of Consumer Affairs	\$562.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$562.50	\$0.00
DFG001	Dept. of Fish and Wildlife	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
DOJ002	Department of Justice	\$3,487.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,487.50	\$0.00
DVA002	Dept. of Veterans Affairs OIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.01)	(\$0.01)	\$0.00
FBI001	Federal Bureau Investigation-H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.76)	(\$0.76)	\$0.00
GSA002	GSA - FEMA/S&T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.16)	(\$0.16)	\$0.00
IRS002	Internal Revenue Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,014.86	\$45,014.86	\$0.00
LRC001	LRCDD	\$0.00	\$56,431.67	\$0.00	\$0.00	\$56,431.67	\$0.00	\$282,158.35	\$395,021.69	\$0.00
RIDE001	RideWell Motorcycle Training	\$479.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479.75	\$0.00
SAC001	City of Sacramento - SPD	\$359,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$359,800.00	\$0.00
SAC002	City of Sacramento - SFD	\$0.00	\$56,431.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,431.67	\$0.00
SAC003	City of Sacramento-UASI	\$750.00	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
TOTALS:		\$366,242.25	\$114,332.09	\$450.00	\$0.00	\$56,431.67	\$327,165.28	\$864,621.29		
PERCENTAGES:		42.36%	13.22%	0.05%	0.00%	6.53%	37.84%	100.00%		

Range 3 Baffle System

EXPENSE	ESTIMATE	ACTUAL FY 13-14	ACTUAL TO DATE	ESTIMATE TO FINISH	TOTAL
A-1 Fabrication & Welding	\$ 30,000.00		\$ 35,372.21	\$ -	\$ 35,372.21
Architectural	\$ 19,500.00	\$ 6,191.58	\$ 18,199.98	\$ -	\$ 18,199.98
Building Department Fees	\$ 25,000.00		\$ 26,171.52	\$ 256.90	\$ 26,428.42
EP Jarrett	\$ 33,000.00		\$ 28,700.00	\$ -	\$ 28,700.00
Equipment Rental	\$ 6,500.00		\$ 24,709.83	\$ 4,500.00	\$ 29,209.83
Extra Labor	\$ 15,400.00		\$ 21,589.79	\$ -	\$ 21,589.79
JJ Rebar	\$ 12,000.00		\$ 11,853.63	\$ -	\$ 11,853.63
Misc Supplies	\$ 15,250.00	\$ 2,283.32	\$ 13,586.45	\$ 1,663.55	\$ 15,250.00
Pier Layout	\$ 3,000.00		\$ 5,650.00	\$ -	\$ 5,650.00
Skyline Steel & Hatton	\$ 30,000.00		\$ 48,780.00	\$ -	\$ 48,780.00
Wallace & Kuhl	\$ 10,000.00		\$ 13,236.05	\$ 2,000.00	\$ 15,236.05
NCRPSTA Work	\$ 199,650.00	\$ 8,474.90	\$ 244,654.46		\$ 256,269.91
ACTION TARGET	\$ 1,281,804.38	\$ 58,654.38	\$ 718,454.38	\$ 563,350.00	\$ 1,281,804.38
PROJECT TOTAL	\$ 1,481,454.38	\$ 67,129.28			\$ 1,538,074.29
Change Order #1	\$ 31,000.00			\$ 31,000.00	\$ 31,000.00
NCRPSTA Work (overage)					\$ 56,619.91
					<u><u>\$ 87,619.91</u></u>

PROPOSED FY 2015-2016 BUDGET

REVENUES	FY 2015-2016	FY 2015-2016	FY 2015-2016
	POST	BUDGET no increase	BUDGET w/increase
LRCCD		\$ 225,726.70	\$ 250,000.00
SPD		225,726.70	250,000.00
SFD		225,726.70	250,000.00
POST CONTRACT	423,262.25		
CLASSROOMS		22,500.00	22,500.00
TAC VILLAGE		20,000.00	20,000.00
RANGE 1		15,000.00	15,000.00
RANGE 2		1,000.00	1,000.00
RANGE 3		7,500.00	7,500.00
SHOOTHOUSE		3,500.00	3,500.00
B683		7,800.00	7,800.00
TRAINING GROUND		11,400.00	11,400.00
RSO/TSO		10,000.00	10,000.00
VENDING		600.00	600.00
RECYCLING		13,000.00	13,000.00
COURSES		10,000.00	10,000.00
SWAT DAY		1,000.00	1,000.00
	<u>\$ 423,262.25</u>	<u>\$ 800,480.10</u>	<u>\$ 873,300.00</u>

EXPENDITURES	FY 2015-2016	FY 2015-2016	FY 2015-2016
(2102) Regular Salaries			
Executive Director		92,700.00	92,700.00
Business Services Manager		60,000.00	60,000.00
Facilities Manager		63,960.00	63,960.00
Accounts Receivable		37,595.00	37,595.00
AP/Training Coordinator	25,000.00		
Maintenance Worker		-	-
Maintenance Worker - On Call		15,000.00	15,000.00
TSO/RSO		10,000.00	10,000.00
Admin Assistant			
(3600) Worker's Compensation		7,000.00	7,000.00
(3908) Allocated Benefits			
Employee Bonus Accounts		6,000.00	6,000.00
TAXES, etc.		37,000.00	37,000.00

PROPOSED FY 2015-2016 BUDGET

	FY 2015-2016	FY 2015-2016	FY 2015-2016
(4500) SUPPLIES			
BUILDING SUPPLIES		20,000.00	20,000.00
JANITORIAL SUPPLIES		12,000.00	12,000.00
OFFICE SUPPLIES	31,900.00	3,000.00	3,000.00
(4501) PRINTING			
Campus-Office-PRINTING		1,100.00	1,100.00
(4501) TOOLS			
Misc. Tools		4,500.00	4,500.00
(5100) SERVICE CONTRACTS			
Accounting-Takemoto		1,500.00	1,500.00
Legal		2,000.00	2,000.00
Website		2,500.00	2,500.00
County of Sacramento - DED		15,000.00	15,000.00
POST Instructor Contracts	245,185.00		
(5200) TRAVEL			
Mileage		100.00	100.00
Misc.	38,900.00	1,000.00	1,000.00
(5300) DUES & MEMBERSHIPS			
AMEX		-	-
CSDA/SDRMA		1,100.00	1,100.00
(5400) INSURANCE			
Liability		35,000.00	35,000.00
(5500) UTILITIES & HOUSEKEEPING			
SureWest Fax		150.00	150.00
SureWest Phone		1,300.00	1,300.00
McClellan Park CAM Fees		36,000.00	36,000.00
Haz-Mat Fee		700.00	700.00
Lead-Clean-up		6,000.00	6,000.00
SMUD - Electric		110,000.00	110,000.00
PG & E - Gas		30,000.00	30,000.00
Sewer		10,500.00	10,500.00
Trash		3,300.00	3,300.00
Pest Control		3,950.00	3,950.00
Janitorial - SERVICES		36,250.00	36,250.00
Alarm - First Solution		1,700.00	1,700.00
SSWD - Water		25,000.00	25,000.00
Valley Crest		22,750.00	22,750.00
(5600) REPAIRS & MAINTENANCE			
PMA - HVAC - JCI		4,200.00	4,200.00
Misc - Other		75,000.00	75,000.00
(5601) RENTS & LEASES			
Xerox		2,200.00	2,200.00
Misc - Other	29,300.00	500.00	500.00
County of Sacramento		1.00	1.00

PROPOSED FY 2015-2016 BUDGET

	FY 2015-2016	FY 2015-2016	FY 2015-2016
(5700) AUDITS			
County of Sacramento		18,500.00	18,500.00
(5810) POSTAGE			
Misc - Postage		500.00	500.00
(5890) MISC EXPENSES			
Elavon		2,500.00	2,500.00
PrimePay		3,000.00	3,000.00
SureWest - Internet		1,500.00	1,500.00
Misc - Other	8,100.00	5,000.00	5,000.00
(6210) LEASEHOLD IMPROVEMENTS		16,801.35	89,621.25
(XXXX) Economic Reserve Fund	-	-	-
	<u>\$ 378,385.00</u>	<u>\$ 845,357.35</u>	<u>\$ 918,177.25</u>

\$ 44,877.25	\$ (44,877.25)	\$ (44,877.25)
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\$ would be used to offset Campus Budget

With the POST Budget added, no increase in MA Fees we would have a balanced budget that allows for only 16k for CI's

With the POST Budget, minimal increase in MA Fees we will have a balanced budget, that allows for a CI Plan of 89K