

JPA Board of Directors - Agenda

Thursday July 27, 2023– 11:00 am

Zoom Meeting – <https://rccd.zoom.us/j/82441111427>

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 – June 22, 2023
 - Receive – Correspondence from Los Rios Community College District appointing Dr. Lisa Cardoza as the primary Board member, with Frank Kobayashi and John McCormack serving as alternates.
 - Approve – GASB 96 – Capitalization of "Subscription Based IT" contracts.
- V. Presentations
 - NCRPSTA – Financials for the period ending 06/30/23
 - NCRPSTA – Aging Report for the period ending 06/30/23
 - NCRPSTA – Statement of Cash Flows for the period ending 06/30/23
 - Receive Presentation – Ms. Kelly Rowley
 - NCRPSTA Facilities Report
 - Receive Presentation – Mr. Jack Stehno
- VI. Action Items
 - None scheduled
- VII. Executive Directors Report
- VIII. Board Member Questions and Comments
- IX. Future Agenda Items
 - Solar Project – Postponed indefinitely
- X. Meeting Schedule
 - NCRPSTA Inter-Agency Planning Team – August 7th & 21st
 - NCRPSTA Board of Directors – August 24, 2023
- XI. Adjournment

Posted July 21, 2023 – 1:00 pm



Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors
 Thursday June 22, 2023 – 11:00 am
 Zoom Meeting

Call to Order: 11:02 am

Roll Call: Angela Milano (LRCCD/ARC), Deputy Chief Steve Oliveira (SPD), Assistant Chief Josh Calista (SFD) and Mr. Stephen Quinn, Executive Director

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – May 25, 2023

A motion to approve the consent agenda was made by Chief Taylor, seconded by Captain Chan, all in favor, motion passes.

Presentations/Discussion:

NCRPSTA Financial Report

- Board Members were provided financial reports for the period 05/31/2023

NCRPSTA Facilities Report

- Campus – New contract with BrightView Landscapers. Increase in monthly charge is nominal. All areas to be serviced have been incorporated in the contract.
- Track/Obstacle course – 6' wall was re-built for SPD's BCCR, the only call out was to remove the stain on the wall. Saw-horse was re-built to POST standards.

Action Items:

- NCRPSTA FY 23-24 Budget

A motion to approve the NCRPSTA FY 23-24 Budget was made by Captain Chan and seconded by Chief Taylor, all in favor, motion passes.

Executive Director's Report/Training Report:

- ICI Program is set for FY 23-24. We will have contracts with CHP and CDCR.
- ICI Homicide for CHP ends this week. We have a CORE and Homicide scheduled for July.
- We are continuing planning for the SBI (Science Based Interviewing) workshops, this will replace the Interview and Interrogation portion of the ICI Core course. We will be having two workshops, one here in Sacramento and one in Burbank.
- CSI Buildings – the engineer has completed their work and will be submitting for the permit next week. Metro Fire has signed off, so we hope to have the permit in the next month or so.
- Administration – AP position is open.
- Facility Usage – reminder that the facility use fees will increase 10% effective 7/1/2023.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

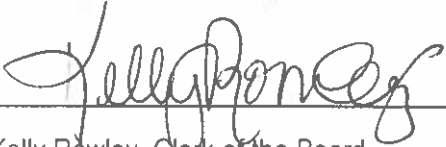
Meeting Summary - JPA Board of Directors
Thursday June 22, 2023 – 11:00 am
Zoom Meeting

Board Member Comments and Questions:

None received

Meeting Adjourned: 11:19 am

Attested to:

A handwritten signature in cursive script, appearing to read "Kelly Rowley", is written over a horizontal line.

Kelly Rowley, Clerk of the Board



P. 916.568.3021
F. 916.561.0574

July 11, 2023

Northern California Regional Public Safety Training Authority
2409 Dean Street
McClellan, CA 95651

Dear Board of Trustees:

Effective July 15, 2023, I appoint the following individuals to represent the Los Rios Community College District on our Joint Powers Authority Board of Directors for the Northern California Regional Public Safety Training Authority:

Regular Board Member: Dr. Lisa Cardoza
President, American River College

Alternate Board Member: Frank Kobayashi
Vice President, Instruction, American River College

Alternate Board Member: John McCormack
Interim Dean, Public Service, American River College

Sincerely,

A handwritten signature in cursive script that reads "Brian King".

Brian King, Chancellor

Northern California Regional Public Safety Training Authority

GASB 96 Subscription-Based Information Technology Arrangement Capitalization Policy

Effective Date: Retroactive to July 1, 2022

Policy: 00-23

Background

In recent years, subscription-based information technology arrangements (SBITAs) have become an increasingly common method for government entities to access and use software to perform their operations. SBITAs provide a flexible and cost-effective solution for governments without the upfront costs associated with traditional software licenses. Rather than purchasing software outright, government entities can subscribe to software services from vendors for a specified period, typically one year or more, paying for the service on a recurring basis.

SBITAs often include additional benefits like automatic software updates, data backup and recovery, and technical support. Given the increasing prevalence of SBITAs, it is important for governments to understand the accounting and reporting implications for these arrangements to ensure that they are accurately reflected in the financial statements.

The Government Accounting Standards Board (GASB) has issued Statement Number 96 (GASB 96, "the standard"), which is effective for fiscal years that begin after June 15, 2022. GASB 96 provides guidance on proper accounting for SBITAs while improving the comparability and consistency of financial reporting across governments that use these arrangements.

Purpose

This policy states the capitalization threshold NCRPSTA has established for SBITAs, provides guidance to NCRPSTA staff about when it is appropriate to capitalize SBITAs, and describes the measurement and accounting treatment of SBITAs under GASB Statement No. 96.

Definitions

Subscription-based information technology arrangement (SBITA): A contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Short-term SBITA: Subscription-based information technology arrangements that have a maximum possible term of 12 months or less, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs are recognized as outflows of resources (e.g., expenditures).

Subscription term: The period during which NCRPSTA has a noncancelable right to use the underlying IT assets (referred to as the non-cancelable period), plus the following periods, if applicable:

- Periods covered by NCRPSTA's option to extend the SBITA if it is reasonably certain, based on all relevant factors, that NCRPSTA *will* exercise that option.
- Periods covered by NCRPSTA option to terminate the SBITA if it is reasonably certain, based on all relevant factors, that NCRPSTA *will not* exercise that option.
- Periods covered by a SBITA vendor's option to extend the SBITA if it is reasonably certain, based on all relevant factors, that the SBITA vendor *will* exercise that option.
- Periods covered by a SBITA vendor's option to terminate the SBITA if it is reasonably certain, based on all relevant factors, that the SBITA vendor *will not* exercise that option.

Cancelable periods: Periods in which both NCRPSTA and the SBITA vendor have an option to terminate the SBITA without requiring the permission of the other party (or if both parties have to agree to extend).

Noncancelable period: The period of a contract during which the contract cannot be terminated without the consent of the other party.

General Policy

NCRPSTA has established a capitalization threshold of 2% of the current assets or \$124,441 for SBITAs (SBITA capitalization threshold) that are subject to the requirements of GASB 96. SBITAs whose payments in aggregate during the subscription term are below this threshold will not be capitalized, as NCRPSTA has determined that such IT arrangements are not material to its financial statements. The capitalization threshold will be reviewed regularly and adjusted as conditions warrant to ensure compliance with GASB 96 and any subsequent amendments. Changes to this policy shall be approved by the Chief Business Official (CBO).

Qualifying Criteria

If a contract meets all the following criteria, the contract is subject to the treatment of SBITAs described in GASB 96 and will be capitalized accordingly:

- The contract meets the definition of SBITA as defined in the standard.
- The contract is not a short-term SBITA, as defined.
- The contract is not subject to any exclusions listed in the standard.
- The payments in aggregate called for under the contract meet or exceed the NCRPSTA SBITA capitalization threshold.

Exclusions

The provisions of GASB Statement 96 do not apply to the following:

- SBITAs that are not considered capital assets, such as short-term SBITAs with a maximum possible term of 12 months or less, including any options to extend.
- SBITAs that provide the government with ownership or indefinite use of the vendor's IT assets, arrangements for internally generated software, or commercially available software acquired through perpetual licensing agreements.
- SBITAs that convey control of the right to use another party's combination of IT software and tangible capital assets that meets the definition of a lease in *GASB Statement No. 87, Leases*.
- SBITAs that are not considered subscription-based, such as contracts that solely provide IT support services, which are excluded from the definition of a SBITA in paragraph 8 of the standard.
- Contracts in which NCRPSTA provides the right to use its IT software and associated capital assets to other entities through SBITAs.
- Contracts that meet the definition of a public-private and public-public partnership in GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*.
- SBITAs that are not material to NCRPSTA financial statements, as the standard allows for materiality considerations in the application of its provisions.

Recognition and Measurement for SBITAs Other Than Short-Term

Under GASB 96, NCRPSTA will recognize a right-to-use subscription asset and a corresponding subscription liability. The subscription liability should be recognized at the start of the subscription term when the subscription asset is placed into service; this occurs when the initial implementation phase is complete and NCRPSTA obtains control of the right to use the underlying IT assets.

Subscription Liability

The subscription liability is initially measured as the present value of subscription payments expected to be made during the subscription term. Subscription payments are discounted at the implicit rate when known; if unknown, a reasonable incremental borrowing rate will be used.

The discount on the subscription liability is amortized over subsequent accounting periods. The amortization is calculated using the effective interest method, which results in a constant periodic interest rate applied to the outstanding balance of the subscription liability. The effective interest rate is calculated at the inception of the subscription liability and is based on the discount rate used to measure the liability, adjusted for any changes in the liability's expected cash flows.

Any subscription payments made should be allocated first to the accrued interest liability and then to the subscription liability. The financial statements should include disclosure of the amount of interest expense recognized during the reporting period and the amount of the discount on the subscription liability that has been amortized to date (i.e., accumulated amortization).

Subscription Asset

The subscription asset is measured at the commencement of the subscription term, which occurs when the initial implementation stage is completed, and NCRPSTA has obtained control of the right to use the underlying IT assets.

The subscription asset is recognized and initially measured as follows:

The initial subscription liability amount
+ Payments made to the SBITA vendor at or before commencement of the subscription term
+ Capitalizable implementation costs
- Incentives received from the SBITA vendor at or before commencement of the subscription term
= Subscription Asset amount

The subscription asset should be amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. The amortization of the subscription asset begins at the commencement of the subscription term and is reported as an outflow of resources (e.g., amortization expense), which may be combined with depreciation expense related to other capital assets for financial reporting purposes. The amortization of the subscription asset is calculated using the straight-line method, which results in a constant periodic amortization amount over the subscription term.

The periodic amortization amount is calculated as the initial measurement of the subscription asset, less any residual value, divided by the shorter of the subscription term or the useful life of the underlying IT assets. The amount of the subscription asset recognized during the reporting period, the amount of accumulated amortization, and the remaining useful life of the subscription asset should be disclosed in the financial statements.

Reassessment of Subscription Term

NCRPSTA will reassess the subscription term only if one or more of the following occur:

- NCRPSTA or the SBITA vendor elects to exercise an option even though it was previously determined that it was reasonably certain that NCRPSTA or the SBITA vendor would not exercise that option.
- NCRPSTA or the SBITA vendor elects not to exercise an option even though it was previously determined that it was reasonably certain that NCRPSTA or the SBITA vendor would exercise that option.
- An event specified in the SBITA contract that requires an extension or termination of the SBITA takes place.

Impairment

Impairment refers to the decline in value of an asset below its fair value. Under GASB 96, the impairment of a SBITA asset occurs when its carrying amount exceeds its recoverable amount.

NCRPSTA will evaluate its SBITA assets at least annually for indications of impairment, such as a significant change in the fair value of SBITA assets or a change in the assets' intended use. If such indications are present, NCRPSTA will take the following steps:

1. Identify the assets to be tested for impairment.
2. Determine, to the extent practicable, the fair value of the assets. If the fair value cannot be readily estimated, the present value of expected future cash flows may be used.
3. Determine the recoverable amount of the SBITA asset. The recoverable amount is the higher of its fair value less the costs to sell or the asset's value in use.
4. Compare the recoverable amount of the asset to its carrying value. If the carrying value exceeds its recoverable amount, the asset is considered impaired.
5. Determine if the impairment is temporary.
 - a. If the decline in value is believed to be temporary, the asset may continue to be held until the value recovers. No further action is required.
 - b. If the decline in value is not temporary, adjust the carrying amount of the asset to agree with its fair value.
6. If an impairment is identified and it is determined to be other than temporary, calculate the impairment loss, and recognize the loss as an expense on the financial statements of the year in which the impairment occurred.

- a. Document the method used to estimate the asset's fair value to support the calculation of the impairment loss.

Other Modifications and Terminations

Modifications or terminations of SBITAs may require the re-measurement of the SBITA asset and liability. If the modification results in the addition of a new SBITA asset, as opposed to an addition to an existing asset, it will be treated as a new SBITA asset.

Account Coding

The California Department of Education has defined the following object code classifications to use in conjunction with GASB 96 accounting entries:

Subscription Assets – Debit

Proceeds from SBITAs – Credit

Other object codes used in recording the accounting entries required under GASB 96 may include, but are not necessarily limited to, the following:

Debt Service, Interest – Debit

Other Debt Service, Principal – Debit

Cash in County Treasury – Credit

as of 06/30/2023

Revenues	As of 06/30/22		BUDGET		VARIANCE		%
	(A)	(B)	(B)	(C)	(A)	(B)	
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 767,180.40	\$ 767,180.10	\$ 767,180.10	(0.30)	\$	100.00%	100.00%
3 CONTRIBUTIONS - IN-KIND LOS RIOS	89,691.47	67,100.00	67,100.00	(22,591.47)		133.67%	0.00%
5 RENTS, LEASES	293,843.26	193,022.75	193,022.75	(100,820.51)		152.23%	153.36%
6 INTEREST, INVESTMENTS	10,828.62	-	-	(10,828.62)			
7 OTHER GOVT REVENUE	1,360,143.22	116,500.00	116,500.00	(1,243,643.22)		1167.50%	89.98%
8 ICI CONTRACT COURSE REVENUE		1,031,435.40	913,506.87	1,031,435.40			103.81%
9 OTHER LOCAL REVENUE	17,066.62	18,100.00	18,100.00	1,033.38		94.29%	1487.52%
10 Total Revenues	\$ 2,538,753.59	\$ 2,193,338.25	\$ 2,074,953.22	\$ (345,415.34)		115.75%	115.34%
10a Contributions from Reserves			\$ 124,264.65				
10b REVISED TOTAL		\$ 2,193,338.25	\$ 2,199,217.87				

Expenses	As of 06/30/23		BUDGET		VARIANCE		%
	(D)	(E)	(D)	(E)	(F)	(G)	
11 REGULAR SALARIES	\$ 369,638.33	\$ 443,117.58	\$ 369,638.33	\$ 443,117.58	\$ 73,479.25	83.42%	83.42%
12 IN-KIND SALARIES/BENEFITS							
13 WORKER'S COMPENSATION	10,755.12	11,227.00	10,755.12	11,227.00	471.88	95.80%	95.80%
14 ALLOCATED BENEFITS	70,115.48	85,000.00	70,115.48	85,000.00	14,884.52	82.49%	82.49%
15 INSTRUCTIONAL MEDIA/MATERIALS							
16 INSTRUCTIONAL - PRINTING	5,918.13		5,918.13		(5,918.13)		
17 INSTRUCTIONAL - BOOKS							
18 NON-INSTRUCTIONAL SUPPLIES	52,686.21	117,028.35	52,686.21	117,028.35	64,342.14	45.02%	45.02%
19 NON-INSTRUCTIONAL PRINTING	841.91	2,000.00	841.91	2,000.00	1,158.09	42.10%	42.10%
20 TOOLS	7,632.56	9,500.00	7,632.56	9,500.00	1,867.44	80.34%	80.34%
21 CONTRACTS - PERSONAL SERVICES	676,347.57	606,795.00	676,347.57	606,795.00	(69,552.57)	111.46%	111.46%
22 TRAVEL AND CONFERENCE	60,532.71	65,951.50	60,532.71	65,951.50	5,418.79	91.78%	91.78%
23 DUES & MEMBERSHIPS	1,874.00	2,500.00	1,874.00	2,500.00	626.00	74.96%	74.96%
24 INSURANCE	56,883.91	55,000.00	56,883.91	55,000.00	(1,883.91)	103.43%	103.43%
25 UTILITIES AND HOUSKEEPING SVCS	25,887.96	54,700.00	25,887.96	54,700.00	28,812.04	47.33%	47.33%
26 ELECTRIC	117,596.54	135,000.00	117,596.54	135,000.00	17,403.46	87.11%	87.11%
27 GAS	47,017.35	40,000.00	47,017.35	40,000.00	(7,017.35)	117.54%	117.54%
28 SEWER	13,354.76	16,000.00	13,354.76	16,000.00	2,645.24	83.47%	83.47%
29 TRASH	5,702.29	6,500.00	5,702.29	6,500.00	797.71	87.73%	87.73%
30 PEST CONTROL	1,860.00	2,500.00	1,860.00	2,500.00	640.00	74.40%	74.40%
31 JANITORIAL SERVICES	43,097.10	60,000.00	43,097.10	60,000.00	16,902.90	71.83%	71.83%
32 ALARM MONITORING	2,550.00	3,000.00	2,550.00	3,000.00	450.00	85.00%	85.00%
33 WATER	39,782.86	40,000.00	39,782.86	40,000.00	217.14	99.46%	99.46%
34 LANDSCAPING SERVICES	27,341.63	31,000.00	27,341.63	31,000.00	3,658.37	88.20%	88.20%
35 REPAIRS	65,245.91	76,000.00	65,245.91	76,000.00	10,754.09	85.85%	85.85%
36 RENTS AND LEASES	1,912.31	6,001.00	1,912.31	6,001.00	4,088.69	31.87%	31.87%
37 AUDITS	15,200.00	15,200.00	15,200.00	15,200.00	-	100.00%	100.00%
38 POSTAGE	689.82	1,855.00	701.28	600.00	(101.28)	116.88%	116.88%
39 OTHER OPERATIONAL EXPENSES	24,730.22	22,300.00	19,634.32	23,750.00	4,115.68	82.67%	82.67%
40 LEASEHOLD IMPROVEMENTS		250,000.00	539,043.47	290,847.44	(248,196.03)	185.34%	185.34%
40a CAPITALIZED EQUIPMENT DEPRECIATION	314,127.04		44,764.30				
41 Total Expenses	\$ 2,348,377.85	\$ 2,224,671.67	\$ 2,323,918.01	\$ 2,199,217.87	\$ (124,700.14)	105.67%	105.67%

FY 22-23 REVENUE DETAIL

Contributions - Member Agencies	767,180.30	767,180.30
Interest on Investments	11,762.75	11,762.75
Classrooms, Mat Rooms, Obstacle Course, Modulers	164,096.00	
Tactical Village	52,733.66	
Range 1	32,581.25	
Range 2	19,743.51	
Range 3	12,900.00	282,054.42
Shoothouse	86,000.00	
Basic SWAT Course	8,100.00	
SWAT Team Leader Course		
Simunitions Course/RSO Course/Slots		
Tactical Village - TSO - ShootHouse RSO	18,380.63	112,480.63
POST (ADDTL Contract)		
ICI POST Contract (includes non-reimbursible students)	847,990.51	
ICI - Indirect Fees	100,291.73	948,282.24
Canteen, CC Processing Fee, MISC, Refunds and recycling	9,223.51	
Member Agency Reimbursements	250,399.76	
Liberty/Miwall - Brass Recycling	11,850.00	271,473.27
	<u>\$ 2,393,233.61</u>	<u>\$ 2,393,233.61</u>

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

As of 6/30/2023 - CAMPUS OPERATIONS

	MEMBER AGENCY CONTRIBUTIO	MEMBER AGENCY REIMBURSEMEN	FACILITY USE FEES	MISC - NON GOV'T REVENUE	ICI - INDIRECT	Total
Revenues						
CONTRIBUTIONS, GIFTS, GRANTS	\$767,180.30					\$767,180.30
RENTS, LEASES			\$282,054.42			282,054.42
INTEREST, INVESTMENTS				\$11,762.75		11,762.75
OTHER GOV'T REVENUE		\$250,399.76		18,380.63	\$100,291.73	369,072.12
OTHER LOCAL REVENUE				21,073.51		21,073.51
Total Revenues	\$767,180.30	\$250,399.76	\$282,054.42	\$51,216.89	\$100,291.73	\$1,451,143.10
					MOVED TO CI BUDGET	(\$166,582.79)
					REVISED AMOUNT	\$1,284,560.31
Expenses						
REGULAR SALARIES	\$262,571.33					\$262,571.33
WORKER'S COMPENSATION	10,755.12					10,755.12
ALLOCATED BENEFITS	70,115.48					70,115.48
INSTRUCTIONAL - PRINTING	2.35					2.35
NON-INSTRUCTIONAL SUPPLIES	43,953.88					43,953.88
NON-INSTRUCTIONAL PRINTING	841.91					841.91
TOOLS	2,840.12					2,840.12
CONTRACTS - PERSONAL SERVICES	170.56					170.56
DUES AND MEMBERSHIPS	1,874.00					1,874.00
INSURANCE	56,883.91					56,883.91
UTILITIES AND HOUSKEEPING SVCS	25,887.96					25,887.96
ELECTRIC	117,596.54					117,596.54
GAS	47,017.35					47,017.35
SEWER	13,354.76					13,354.76
TRASH	5,702.29					5,702.29
PEST CONTROL	1,860.00					1,860.00
JANITORIAL SERVICES	43,097.10					43,097.10
ALARM MONITORING	2,550.00					2,550.00
WATER	39,782.86					39,782.86
LANDSCAPING SVCS	27,341.63					27,341.63
REPAIRS	65,245.91					65,245.91
RENTS AND LEASES	1,912.31					1,912.31
AUDIT SERVICES	15,200.00					15,200.00
POSTAGE	344.40					344.40
OTHER OPERATIONAL EXPENSES	17,446.96					17,446.96
BLDG LEASEHOLD IMPROVEMENTS		\$250,399.76				250,399.76
Total Expenses	\$874,348.73	\$250,399.76	\$0.00	\$0.00	\$0.00	\$1,124,748.49
					REVENUE OVER EXPENDITURES	\$159,811.82

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

As of 06/30/2023 - CAPITAL IMPROVEMENTS

	MEMBER AGENCY CONTRIBUTIONS	Total
<u>Revenues</u>		
CONTRIBUTIONS, GIFTS, GRANTS	\$166,582.79	\$166,582.79
Total Revenues	\$166,582.79	\$ 166,582.79
		FROM RESERVES \$ 124,264.65
		\$ 290,847.44
<u>Expenses</u>		
BLDG LEASEHOLD IMPROVEMENTS	288,643.71	288,643.71
EQUIPMENT - CAPITALIZED	44,764.30	44,764.30
Total Expenses	\$333,408.01	\$333,408.01

CSI BUILDINGS	\$	46,488.45	
6' CLIMB WALL IMP	\$	21,994.92	**
L/S AREA IMP	\$	37,949.73	
BUILDING 712	\$	65,577.54	
B686 - PAINTING	\$	87,446.00	
B683 - ROOF	\$	17,500.00	**
GYM EQUIPMENT	\$	12,148.07	
MOD B - CARPET	\$	5,646.27	
LMR - SMR - AV	\$	14,203.61	
L/S SEALING	\$	5,720.00	
RANGE AV	\$	7,733.91	
TAC VILLAGE LIGHTING	\$	10,999.51	**
		\$ 333,408.01	

CAPITAL IMPROVEMENT BUDGET	\$	290,847.44
EXPENDITURES	\$	333,408.01
REMAINING AMOUNT	\$	(42,560.57)

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

As of 6/30/2023 - NCRPSTA SWAT COURSES

	BASIC SWAT 10/3-14/2022	BASIC SWAT 3/13- 24/2023	SWAT TEAM LEADER 4/24- 28/2023	BASIC SWAT 5/1-12/2023	Total
Revenues					
OTHER GOV'T REVENUE	\$27,000.00	\$28,000.00	\$8,100.00	\$31,000.00	\$94,100.00
Total Revenues	\$27,000.00	\$28,000.00	\$8,100.00	\$31,000.00	\$94,100.00
Expenses					
INSTRUCTIONAL - PRINTING	\$141.70	\$77.22	\$7.10	\$76.36	\$302.38
NON-INSTRUCTIONAL SUPPLIES	381.07	796.48	236.91	893.80	2,308.26
CONTRACTS - PERSONAL SERVICES	15,520.00	17,440.00	5,600.00	16,960.00	55,520.00
OTHER OPERATIONAL EXPENSES			375.00		375.00
Total Expenses	\$16,042.77	\$18,313.70	\$6,219.01	\$17,930.16	\$58,505.64
REVENUE OVER EXPENDITURES	\$10,957.23	\$9,686.30	\$1,880.99	\$13,069.84	\$35,594.36
% OF REVENUE	41%	35%	23%	42%	38%

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

As of 6/30/2023 - CHILD ABUSE CURRICULUM UPDATES

Revenues

OTHER GOV'T REVENUE	\$20,730.00
Total Revenues	<u>\$20,730.00</u>

Expenses

REGULAR SALARIES	\$480.00
CONTRACTS - PERSONAL SERVICES	20,250.00
Total Expenses	<u>\$20,730.00</u>

INDIRECT FEES	\$ 3,109.50
FACILITY USE	\$ 500.00

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

As of 6/30/2023 - PRINCIPLED POLICING

Revenues

OTHER GOVT REVENUE	\$40,441.98
Total Revenues	\$40,441.98

Expenses

REGULAR SALARIES	\$8,257.00
CONTRACTS - PERSONAL SERVICES	613.77
TRAVEL AND CONFERENCE	22,320.00
Total Expenses	9,251.21
	\$40,441.98

DATE OF COURSE	INDIRECT FEES
7/5/2022	\$ 319.41
7/8/2022	\$ 323.01
7/20/2022	\$ 501.85
7/21/2022	\$ 522.28
7/28/2022	\$ 684.25
8/2/2022	\$ 640.10
8/3/2022	\$ 522.76
8/4/2022	\$ 487.82
8/9/2022	\$ 687.80
8/10/2022	\$ 471.66
10/24/2022	\$ 496.88
10/28/2022	\$ 545.88
1/30-2/1/2023	\$ 1,761.95
	\$ 7,965.65

DATE OF COURSE	FACILITY USE
1/30-2/1/2023	\$ 1,500.00
	\$ 1,500.00

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

As of 6/30/2023 - ICI PROGRAM

Revenues

OTHER GOV'T REVENUE	\$786,818.53
Total Revenues	\$786,818.53

Expenses

REGULAR SALARIES	\$98,330.00
INSTRUCTIONAL - PRINTING	5,613.40
NON-INSTRUCTIONAL SUPPLIES	5,810.30
TOOLS	4,792.44
CONTRACTS - PERSONAL SERVICES	578,087.01
TRAVEL AND CONFERENCE	51,281.50
POSTAGE	356.88
OTHER OPERATIONAL EXPENSES	1,812.36
Total Expenses	\$746,083.89

COURSE NAME & DATES	PRESENTATION	INDIRECT FEES	FACILITIES	TOTAL
SEXUAL ASSAULT 7/11-15/2022	\$ 14,840.86	\$ 2,153.12	\$ 3,200.00	\$ 20,193.98
HOMICIDE 7/18-29/2022	\$ 30,994.82	\$ 4,559.60	\$ 6,000.00	\$ 41,554.42
CORE 7/25-8/5/2022	\$ 21,611.75	\$ 4,515.65	\$ 6,000.00	\$ 32,127.40
HOMICIDE 8/22-9/2/2022	\$ 28,920.28	\$ 4,502.65	\$ 6,000.00	\$ 39,422.93
HOMICIDE 8/22-9/2/2022	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00
SEXUAL ASSAULT 9/12-16/2022	\$ 14,233.87	\$ 2,188.50	\$ 3,200.00	\$ 19,622.37
OIS 9/26-30/2022	\$ 16,711.55	\$ 2,794.50	\$ 2,700.00	\$ 22,206.05
CHILD ABUSE 10/3-7/2022	\$ 10,131.76	\$ 1,645.35	\$ 2,500.00	\$ 14,277.11
OIS 10/10-14/2022	\$ 18,020.57	\$ 2,990.90	\$ 2,700.00	\$ 23,711.47
CORE 10/10-21/2022	\$ 23,651.47	\$ 4,532.92	\$ 6,000.00	\$ 34,184.39
OIS 10/31-11/4/2022	\$ 17,148.51	\$ 2,859.72	\$ 2,700.00	\$ 22,708.23
HOMICIDE 11/7-18/2022	\$ 30,079.19	\$ 4,401.94	\$ 6,000.00	\$ 40,481.13
SEXUAL ASSAULT 11/14-18/2022	\$ 13,261.40	\$ 2,214.27	\$ 3,200.00	\$ 18,675.67
OIS 11/28-12/2/2022	\$ 16,978.89	\$ 2,845.64	\$ 2,700.00	\$ 22,524.53
CORE 11/28-12/9/2022	\$ 24,964.00	\$ 4,512.86	\$ 6,000.00	\$ 35,476.86
SEXUAL ASSAULT 12/5-9/2022	cancelled			\$ -
OIS 1/2-6/2023	\$ 16,051.14	\$ 2,707.05	\$ 2,700.00	\$ 21,458.19
CORE 1/2-13/2023	\$ 22,641.42	\$ 4,700.74	\$ 6,000.00	\$ 33,342.16
HOMICIDE 1/9-20/2023	\$ 27,329.15	\$ 4,833.37	\$ 6,000.00	\$ 38,162.52
SEXUAL ASSAULT 1/16-20/2023	\$ 9,173.15	\$ 2,163.23	\$ 3,200.00	\$ 14,536.38
CORE 1/23-2/3/2023	\$ 23,898.04	\$ 4,620.85	\$ 6,000.00	\$ 34,518.89
CHILD ABUSE 2/13-17/2023	\$ 9,513.63	\$ 1,660.58	\$ 2,500.00	\$ 13,674.21
HOMICIDE 2/13-24/2023	\$ 28,561.64	\$ 4,503.73	\$ 6,000.00	\$ 39,065.37
OIS 2/27-3/3/2023	\$ 16,835.05	\$ 2,828.44	\$ 2,700.00	\$ 22,363.49
SEXUAL ASSAULT 3/24-31/2023	\$ 12,326.05	\$ 2,240.66	\$ 3,200.00	\$ 17,766.71
CORE 3/13-24/2023	\$ 26,598.87	\$ 4,765.16	\$ 6,000.00	\$ 37,364.03
CORE 4/24-5/5/2023	\$ 14,841.37	\$ 4,623.88	\$ 6,000.00	\$ 25,465.25
OIS 4/24-28/2023	\$ 18,149.10	\$ 2,851.27	\$ 2,700.00	\$ 23,700.37
FY 22-23 ICI EQUIPMENT	\$ 4,792.44			\$ 4,792.44
CHILD ABUSE CURR. UPDATES	\$ 20,730.00	\$ 3,109.50	\$ 500.00	\$ 24,339.50
				\$ -
				\$ -
				\$ -
\$ 534,789.97	\$ 92,326.08	\$ 112,400.00	\$ 739,516.05	

OTHER SUBVENTIONS \$ 231,431.72
 \$ 766,221.69

No Calif Regional Public Safety Training
Customer Ledger Aging By Due Date (Summary)

Report Date: 06/30/2023

Cust ID	Name	Days Past Due						Balance
		Current 06/30 - After	1 - 30 05/31 - 06/29	31 - 60 05/01 - 05/30	61 - 90 04/01 - 04/30	91 - 120 03/02 - 03/31	121 + Prior - 03/01	
ABC001	Dept. of Alcohol	\$762.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762.50
AMT001	AMTRAK POLICE	\$0.00	\$218.75	\$0.00	\$0.00	\$0.00	\$0.00	\$218.75
3ARTPD	BAY AREA RAPID TRANSIT PD	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
3PD001	Berkeley Police Department	\$0.00	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
CDCCR01	CDCR - OCS	\$250.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,043.75	\$8,793.75
CDCCR03	CDCR-CA Correctional Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
CDCCR04	CDCR - DAPO - CPAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
CDCCR07	CDCR-Office of Internal Affair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,800.00	\$8,800.00
CDHCS1	DEPT OF HEALTH CARE	\$0.00	\$0.00	\$3,750.00	\$0.00	\$0.00	\$0.00	\$3,750.00
CF0001	CAL Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00
CHP001	CALIFORNIA HIGHWAY	\$42,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,000.00
CHPD01	Citrus Heights Police Dept.	\$312.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$312.50
CHPICI	California Highway Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.04
CLOT01	CALIFORNIA STATE LOTTERY	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
COS006	COUNTY OF SACRAMENTO	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	\$4,200.00
CPD003	Centralia Police Department	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
CJA001	DEPARTMENT OF	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
CJA002	DEPARTMENT OF CANNABIS	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$1,131.28	\$2,131.28
CDS001	DEPT OF DEVELOPMENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00
CFG001	CA DEPT OF FISH & WILDLIFE	\$437.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$437.50
COJ001	Department of Justice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
DTSC01	DEPT OF TOXIC SUB.	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
DVA001	Department of Veterans Affairs	\$340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.64
ELD001	El Dorado County Sheriff's Off	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
FE001	Fulton El Camino Recreations	\$0.00	\$287.50	\$0.00	\$0.00	\$0.00	\$0.00	\$287.50
FTB001	Franchise Tax Board	\$0.00	\$1,325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,325.00
FWS001	US Fish & Wildlife Services	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
HSI001	Homeland Security Invest.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$632.19	\$632.19
RS001	INTERNAL REVENUE	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
LR001	LRCCD	\$0.00	\$0.00	\$62,681.70	\$0.00	\$0.00	\$0.00	\$62,681.70
POST01	COMMISSION ON P.O.S.T.	\$3,450.00	\$74,847.56	\$0.00	\$0.00	\$0.00	\$1,800.00	\$80,097.56
SAC001	CITY OF SACRAMENTO	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	(\$1,500.00)	(\$1,100.00)
SAC002	City of Sacramento - SFD	\$0.00	\$0.00	\$62,591.60	\$1,800.00	\$800.00	\$0.00	\$65,191.60
SCPD01	SAND CITY POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
SCS001	Solano County Sheriff Office	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
SSD001	Sacramento Sheriff Department	\$0.00	\$0.00	\$2,100.00	\$0.00	\$0.00	\$4,600.00	\$6,700.00
SVSP00	SALINAS VALLEY STATE	\$0.00	\$0.00	\$450.00	\$450.00	\$0.00	\$375.00	\$1,275.00
TMS001	TACMED SERVICES LLC	\$787.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$787.50
TRPD01	TWIN RIVERS USD	\$0.00	\$287.50	\$0.00	\$0.00	\$0.00	\$0.00	\$287.50
JPPD01	Union Pacific PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$442.20	\$442.20
JSAF01	United States Air Force Base	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	\$3,250.00
JSAF02	UNITED STATES AIR FORCE	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
JSCG01	US Coast Guard	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00
JSDA03	US FOREST SERVICE - WFAP	\$0.00	\$0.00	\$100.00	\$200.00	\$500.00	\$200.00	\$1,000.00
JSFS01	US FOREST SERVICE	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
VDP002	Vallejo Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
TOTALS:		\$52,190.64	\$78,153.81	\$137,798.30	\$3,850.00	\$15,200.00	\$28,274.46	\$315,467.21

MEMBER AGENCIES	\$126,773.30	40%
POST/CHP	\$122,097.56	39%
ALL OTHERS	\$66,596.35	21%

No Calif Regional Public Safety Training

Statement of Cash Flows Worksheet

For the period ended 6/30/2023

	<u>Year to Date</u>
<u>Cash Flows from Operating Activities</u>	
Change in net assets	\$69,315.60
<u>Adjustments</u>	
<u>(To convert net assets to cash basis)</u>	
Decrease in Current Year Receivables	\$47,568.17
Decrease in Accounts Receivable-Prior Year	\$53,941.11
Increase in Prepaid Expenses	(\$3,105.86)
Increase in Prepaid Expenses	(\$75.00)
Increase in Prepaid Expenses	(\$75.00)
Increase in Prepaid Expenses	(\$75.00)
Increase in Prepaid Expenses	(\$2,925.00)
Increase in Prepaid Expenses	(\$791.39)
Increase in Prepaid Expenses	(\$75.00)
Increase in Prepaid Expenses	(\$75.00)
Increase in Prepaid Expenses	(\$105.00)
Decrease in Accounts Payable Module-Vendor	(\$1,817.67)
Decrease in Accounts Payable-Prior Year	(\$32,518.26)
Increase in Accounts Payable-Prior Year	\$265.38
Increase in Accounts Payable-Prior Year	\$31.00
Increase in Accounts Payable-Prior Year	\$427.50
Total Adjustments	\$60,594.98
 Net Cash used by Operating activities	 \$129,910.58
<u>Cash Flows from Investing Activities</u>	
Net Cash Used by Investing Activities	\$0.00
 <u>Net Increase (Decrease) in Cash</u>	 \$129,910.58
<u>Cash and Cash Equivalents at Beginning of Period</u>	\$2,002,458.06
<u>Cash and Cash Equivalents at End of Period</u>	\$2,132,368.64
CASH IN BANK	\$ 1,532,285.06
CASH IN UBS ACCOUNT	\$ 13,485.35
INVESTMENTS	\$ 586,598.23
	\$ 2,132,368.64