

JPA Board of Directors - Agenda

Thursday January 25, 2024 – 11:00 am

Zoom Meeting – <https://lrccd.zoom.us/j/88993090086>

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 – December 14, 2023
- Receive – Correspondence from the Sacramento Police Department appointing Deputy Chief Greg Halstead as their primary board representative and Captain Marnie Stigerts as the alternate.
- Ratify – Sick Leave Policy – AB 616 requires all employers to provide at least 40 hours or 5 days of sick leave per employee.

V. Presentations

- NCRPSTA – Financials for the period ending 12/31/23
- NCRPSTA – Aging Report for the period ending 12/31/23
- NCRPSTA – Statement of Cash Flows for the period ending 12/31/23
 - 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 – February 12th and 26th

NCRPSTA Board of Directors – February 22, 2024

XI. Adjournment

Posted January 19, 2024 – 1:00 pm



Kelly Rowley, Clerk of the Board

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors
Thursday December 14, 2023 – 11:00 am
Zoom Meeting

Call to Order: 11:06 am

Roll Call: Mr. John McCormack (LRCCD/ARC), Captain Marnie Stigerts (SPD), Deputy Chief Michael Taylor (SFD) and Mr. Stephen Quinn, Executive Director

Pledge of Allegiance:

Public Comment: None received

Consent Agenda

- Approve – NCRPSTA Board Meeting Action Summary – October 26, 2023

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

Presentations/Discussion:

NCRPSTA Financial Report

- Board Members were provided financial reports for the period 11/30/23

NCRPSTA Facilities Report

- Building 686 – Central Vacuum Unit was removed to allow more space in the weight room.
- Modular Classrooms – We are in the process of getting bids to replace the dry rot on the exterior of the MODS.
- Tac Village – Facility gets lots of usage – using down time to make repairs.
- Track – We will be getting someone out to cap the track irrigation lines prior to the turf install.
- Tac Village – HVAC Boiler is on order to fix the heating issue in the building.

Action Items:

No Action items.

Executive Director's Report/Training Report:

- ICI Program – Currently we have a 2-week Core course ending, we also completed a Child Abuse course and an Officer Involved Shooting course
- Academies – Most academies are preparing for graduation. Then getting ready to start again in the first couple of weeks of the new year.
- SPD – Retiree shoot is in progress today.
- ICI Program – California is projecting a 68-billion-dollar deficit in the state budget. We have a meeting with POST on January 3rd to discuss possible implications to the ICI program.
- 1st Amendment Audits – We have installed "Authorized Personnel Only" signs around the building.
- Track Turf Project – We have solicited for informal bids for the installation of the turf, we are installing 4500 sq. ft. of turf on each side of the track. Brightview was unresponsive to the request.

NORTHERN CALIFORNIA REGIONAL PUBLIC SAFETY TRAINING AUTHORITY

Meeting Summary - JPA Board of Directors
Thursday December 14, 2023 – 11:00 am
Zoom Meeting

- CSI Buildings – Permit has been issued; we will be starting the formal bidding process. I am estimating that the project will be around \$250,000.
- The Executive PIO Course will be held in late January, we will need 18 to break even.
- Modular Classrooms - The dry rot mitigation bids are coming in, so far the lowest bid is \$18k. After the dry rot has been mitigated, we will paint them.

Board Member Comments and Questions:

None received.

Meeting Adjourned: 11:26 am

Attested to:



Kelly Rowley, Clerk of the Board

City of
SACRAMENTO
Police Department

KATHERINE LESTER
Chief of Police

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

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

December 18, 2023
Ref: COP 12-18

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

Re: Change in Board Member Assignment

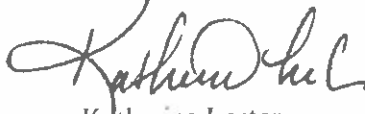
Dear Mr. Quinn:

Effective December 18, 2023, Deputy Chief Greg Halstead will serve on the Northern California Regional Public Safety Joint Powers Authority Board of Directors, representing the City of Sacramento Police Department.

Captain Mamic Stigerts will be the alternate representative.

Please feel free to reach out should you have any questions or concerns.

Sincerely,



Katherine Lester
Chief of Police

KL:aj

Northern California Regional Public Safety Training Authority			
Joint Powers Authority			
MANUAL OF OPERATIONS			
ADMINISTRATIVE POLICIES			
Section Title	Sick Leave Policy		
Section Number	00-18	Effective Date	07/01/15
		Revision Date	1/1/2024

Effective July 1, 2015, under the Healthy Workplaces, Healthy Families Act of 2014, all California employers must provide their California employees with at least 3 days (24 hours) of paid sick leave per year. The Training Authority shall follow adopt the following Policy.

Effective January 1, 2024, Assembly Bill 616, requires employers to provide at least 40 hours or 5 days, whichever is more, in paid sick leave per year.

- **Sick Time Accrual:** All temporary, part-time, and full-time Training Authority employees will receive 40 hours of sick time beginning January 1, 2024 and 40 more hours every July 1st thereafter.

Employees working less than 30 calendar days per year, are not eligible for sick leave.

- **Use of sick leave:** Training Authority employees are entitled to use paid sick days beginning on the 90th day of employment. The Training Authority employees must provide reasonable advance notification, orally or in writing, of the need to use sick leave, if foreseeable. If the need to use sick leave is not foreseeable, the employee must provide notice as soon as practicable.

Sick leave taken for time not accrued will be taken from PTO.

- **Carry-over and cap on accruals:** Training Authority's sick leave does not carry-over from year to year. The Training Authority's begins each year on July 1st and ends the following year on June 30th.
- **Rate of pay:** Sick leave must be paid out at the employee's hourly wage. If the employee is paid by commission or piece rate, or otherwise has a variable hourly wage, or is a non-exempt, salaried employee, then the rate of pay is calculated by dividing the employee's total wages (not including overtime premium pay) by the employee's total hours worked in the full pay periods in the prior 90 days of employment. Payment for sick leave must be made no later than the payday for the next regular payroll period after the sick leave was taken.
- **Purposes of sick leave:** Sick leave may be used for the diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member. The definition of "family member" is broad and includes, for instance, parents-in-law, grandparents, grandchildren, and siblings,

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among other persons. Sick leave may also be used for victims of domestic violence, sexual assault, or stalking.

- **No pay-out for accrued sick leave upon termination:** Unlike vacation time, employers *are not required* to provide compensation to an employee for accrued, unused paid sick days upon separation of employment. However, if the employee separates from the Training Authority and is rehired within one year, previously unused paid sick days must be reinstated.
- **No discrimination or retaliation:** The JPA may not deny an employee the right to use accrued sick days, discharge, and threaten to discharge, demote, suspend, or in any manner discriminate against an employee for using or attempting to use accrued sick days. The law creates a rebuttable presumption of unlawful retaliation if an employer takes an adverse employment action within 30 days of an employee: (1) filing a complaint with the Labor Commissioner or in court alleging violations of the new law; (2) cooperating with an investigation or prosecution of an alleged violation of the new law; or (3) opposing a policy, practice, or act that is prohibited by the new law.

as of 12/31/2023

	As of 12/31/22		VARIANCE		As of 12/31/23		BUDGET		VARIANCE		%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Revenues											
1 CONTRIBUTIONS, GIFTS, GRANTS	\$ 383,590.20	\$ 767,180.10	\$ 383,589.90	\$ 383,590.20	\$ 767,180.10	\$ 383,589.90	\$ 383,590.20	\$ 767,180.10	\$ 383,589.90	\$ 383,589.90	50.00%
3 CONTRIBUTIONS - IN-KIND LOS RIOS		67,100.00	67,100.00		89,691.47	89,691.47		89,691.47	89,691.47	89,691.47	0.00%
5 RENTS, LEASES	138,389.83	183,916.25	45,526.42	131,340.10	232,000.00	100,659.90	131,340.10	232,000.00	100,659.90	100,659.90	56.61%
6 INTEREST, INVESTMENTS	5,296.55	-	(5,296.55)	5,221.41	-	(5,221.41)	5,221.41	-	(5,221.41)	(5,221.41)	
7 OTHER GOV'T REVENUE	760,072.50	125,000.00	(635,072.50)	78,100.00	135,000.00	56,900.00	78,100.00	135,000.00	56,900.00	56,900.00	57.85%
8 ICI CONTRACT COURSE REVENUE		913,506.87	913,506.87	375,345.01	1,068,433.34	693,088.33	375,345.01	1,068,433.34	693,088.33	693,088.33	35.13%
9 OTHER LOCAL REVENUE	11,015.76	18,250.00	7,234.24	10,578.01	13,000.00	2,321.99	10,578.01	13,000.00	2,321.99	2,321.99	82.14%
10 Total Revenues	\$ 2,074,953.22	\$ 776,588.38	\$ 1,298,364.84	\$ 984,274.73	\$ 2,305,304.91	\$ 1,321,030.18	\$ 984,274.73	\$ 2,305,304.91	\$ 1,321,030.18	\$ 1,321,030.18	42.70%
10a Contributions from Reserves	\$ 124,264.65	\$ 124,264.65									
10b REVISED TOTAL	\$ 1,298,364.84	\$ 2,199,217.87	\$ 900,853.03	\$ 984,274.73	\$ 2,305,304.91		\$ 984,274.73	\$ 2,305,304.91			

	As of 12/31/22		VARIANCE		As of 12/31/23		BUDGET		VARIANCE		%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Expenses											
11 REGULAR SALARIES	\$ 157,487.71	\$ 443,117.58	\$ 285,629.87	\$ 144,579.75	\$ 472,842.69	\$ 328,262.94	\$ 144,579.75	\$ 472,842.69	\$ 328,262.94	\$ 328,262.94	30.58%
12 IN-KIND SALARIES/BENEFITS											
13 WORKER'S COMPENSATION	10,755.12	11,227.00	471.88	6,774.91	12,000.00	5,225.09	6,774.91	12,000.00	5,225.09	5,225.09	56.46%
14 ALLOCATED BENEFITS	24,390.45	85,000.00	60,609.55	24,617.10	107,000.00	82,382.90	24,617.10	107,000.00	82,382.90	82,382.90	23.01%
15 INSTRUCTIONAL MEDIA/MATERIALS											
16 INSTRUCTIONAL - PRINTING	4,899.35		(4,899.35)	416.93		(416.93)	416.93		(416.93)	(416.93)	
17 INSTRUCTIONAL - BOOKS				0.00			0.00				
18 NON-INSTRUCTIONAL SUPPLIES	37,419.39	117,028.35	79,608.96	35,032.35	104,000.00	68,967.65	35,032.35	104,000.00	68,967.65	68,967.65	33.68%
19 NON-INSTRUCTIONAL PRINTING	409.41	2,000.00	1,590.59	217.35	2,000.00	1,782.65	217.35	2,000.00	1,782.65	1,782.65	10.87%
20 TOOLS	1,812.77	9,500.00	7,687.23	5,172.54	9,500.00	4,327.46	5,172.54	9,500.00	4,327.46	4,327.46	54.45%
21 CONTRACTS - PERSONAL SERVICES	316,425.00	606,795.00	290,370.00	340,686.50	849,782.46	509,095.96	340,686.50	849,782.46	509,095.96	509,095.96	40.09%
22 TRAVEL AND CONFERENCE	34,841.02	65,951.50	31,110.48	46,979.05	83,500.00	36,520.95	46,979.05	83,500.00	36,520.95	36,520.95	56.26%
23 DUES & MEMBERSHIPS	1,634.00	2,500.00	866.00	1,715.00	2,500.00	785.00	1,715.00	2,500.00	785.00	785.00	68.60%
24 INSURANCE	52,560.39	55,000.00	2,439.61	63,711.04	64,500.00	788.96	63,711.04	64,500.00	788.96	788.96	98.78%
25 UTILITIES AND HOUSEKEEPING SVCS	2,738.95	54,700.00	51,961.05	2,971.35	54,700.00	51,728.65	2,971.35	54,700.00	51,728.65	51,728.65	5.43%
26 ELECTRIC	59,980.45	135,000.00	75,019.55	65,236.45	135,000.00	69,763.55	65,236.45	135,000.00	69,763.55	69,763.55	48.32%
27 GAS	14,179.61	40,000.00	25,820.39	14,893.23	55,000.00	40,106.77	14,893.23	55,000.00	40,106.77	40,106.77	27.08%
28 SEWER	6,282.79	16,000.00	9,717.21	6,273.67	16,000.00	9,726.33	6,273.67	16,000.00	9,726.33	9,726.33	39.21%
29 TRASH	3,056.72	6,500.00	3,443.28	2,749.54	7,000.00	4,250.46	2,749.54	7,000.00	4,250.46	4,250.46	39.28%
30 PEST CONTROL	900.00	2,500.00	1,600.00	990.00	2,500.00	1,510.00	990.00	2,500.00	1,510.00	1,510.00	39.60%
31 JANITORIAL SERVICES	21,024.00	60,000.00	38,976.00	25,853.36	60,000.00	34,146.64	25,853.36	60,000.00	34,146.64	34,146.64	43.09%
32 ALARM MONITORING	1,335.00	3,000.00	1,665.00	1,980.00	3,000.00	1,020.00	1,980.00	3,000.00	1,020.00	1,020.00	66.00%
33 WATER	20,171.92	40,000.00	19,828.08	17,375.13	40,000.00	22,624.87	17,375.13	40,000.00	22,624.87	22,624.87	43.44%
34 LANDSCAPING SERVICES	13,655.45	31,000.00	17,344.55	13,116.92	31,000.00	17,883.08	13,116.92	31,000.00	17,883.08	17,883.08	42.31%
35 REPAIRS	33,112.02	76,000.00	42,887.98	70,204.06	73,400.00	3,195.94	70,204.06	73,400.00	3,195.94	3,195.94	95.65%
36 RENTS AND LEASES	561.37	6,001.00	5,439.63	7,457.34	20,001.00	12,543.66	7,457.34	20,001.00	12,543.66	12,543.66	37.28%
37 AUDITS	15,200.00	15,200.00	0.00	15,800.00	15,800.00	100.00%	15,800.00	15,800.00			100.00%
38 POSTAGE	638.28	600.00	(38.28)	850.76	800.00	(50.76)	850.76	800.00	(50.76)	(50.76)	106.35%
39 OTHER OPERATIONAL EXPENSES	6,828.29	23,750.00	16,921.71	16,751.68	27,850.00	11,098.32	16,751.68	27,850.00	11,098.32	11,098.32	60.15%
40 LEASEHOLD IMPROVEMENTS	387,512.73	290,847.44	(96,665.29)	36,513.76	55,628.76	19,115.00	36,513.76	55,628.76	19,115.00	19,115.00	65.64%
40a CAPITALIZED EQUIPMENT DEPRECIATION	1,672.86										
Total Expenses	\$ 1,231,485.05	\$ 2,199,217.87	\$ 969,405.68	\$ 968,919.77	\$ 2,305,304.91	\$ 1,336,385.14	\$ 968,919.77	\$ 2,305,304.91	\$ 1,336,385.14	\$ 1,336,385.14	42.03%

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

As of 12/31/2023

	MEMBER AGENCY CONTRIBUTI	FACILITY USE FEES	MISC - NON GOV'T REVENUE	ICI - INDIRECT FEES	Total
<u>Revenues</u>					
CONTRIBUTIONS, GIFTS, GRANTS	\$383,590.20				\$383,590.20
RENTS, LEASES		\$131,340.10			131,340.10
INTEREST, INVESTMENTS			\$5,221.41		5,221.41
OTHER GOV'T REVENUE			9,100.25	\$47,254.70	56,354.95
OTHER LOCAL REVENUE	480.11		10,197.90		10,678.01
Total Revenues	<u>\$384,070.31</u>	<u>\$131,340.10</u>	<u>\$24,519.56</u>	<u>\$47,254.70</u>	<u>\$587,184.67</u>

<u>Expenses</u>					
REGULAR SALARIES	\$93,932.25				\$93,932.25
WORKER'S COMPENSATION	6,774.91				6,774.91
ALLOCATED BENEFITS	24,617.10				24,617.10
NON-INSTRUCTIONAL SUPPLIES	24,647.14				24,647.14
NON-INSTRUCTIONAL PRINTING	217.35				217.35
TOOLS	2,144.83				2,144.83
TRAVEL AND CONFERENCE	151.48				151.48
DUES AND MEMBERSHIPS	1,715.00				1,715.00
INSURANCE	63,711.04				63,711.04
UTILITIES AND HOUSEKEEPING SVCS	2,971.35				2,971.35
ELECTRIC	65,236.45				65,236.45
GAS	14,893.23				14,893.23
SEWER	6,273.67				6,273.67
TRASH	2,749.54				2,749.54
PEST CONTROL	990.00				990.00
JANITORIAL SERVICES	25,853.36				25,853.36
ALARM MONITORING	1,980.00				1,980.00
WATER	17,375.13				17,375.13
LANDSCAPING SVCS	13,116.92				13,116.92
REPAIRS	70,204.06				70,204.06
RENTS AND LEASES	1,007.34				1,007.34
AUDIT SERVICES	15,800.00				15,800.00
POSTAGE	812.50				812.50
OTHER OPERATIONAL EXPENSES	12,751.68				12,751.68
BLDG LEASEHOLD IMPROVEMENTS	36,513.76				36,513.76
Total Expenses	<u>\$506,440.09</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$506,440.09</u>

REVENUES OVER EXPENDITURES \$80,744.58

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

As of 12/31/2023

	BASIC SWAT 9/11-22/2023	BASIC SWAT 10/30-11/20/2023	BASIC SWAT 3/4- 15/2024	BASIC SWAT 4/15-26/2024	Total
<u>Revenues</u>					
OTHER GOV'T REVENUE	\$28,000.00	\$30,000.00	\$1,000.00	\$10,000.00	\$69,000.00
Total Revenues	<u>\$28,000.00</u>	<u>\$30,000.00</u>	<u>\$1,000.00</u>	<u>\$10,000.00</u>	<u>\$69,000.00</u>
<u>Expenses</u>					
INSTRUCTIONAL - PRINTING	\$76.36	\$81.00			\$157.36
NON-INSTRUCTIONAL SUPPLIES	249.15	324.17	\$324.17	\$324.17	1,221.66
CONTRACTS - PERSONAL SERVICES	16,960.00	16,480.00			33,440.00
OTHER OPERATIONAL EXPENSES	1,000.00	3,000.00			4,000.00
Total Expenses	<u>\$18,285.51</u>	<u>\$19,885.17</u>	<u>\$324.17</u>	<u>\$324.17</u>	<u>\$38,819.02</u>
REVENUE OVER EXPENDITURES	\$9,714.49	\$10,114.83			\$30,180.98

11

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

As of 12/31/2023

	ICI Curriculum Updates	Principled Policing T4T
<u>Revenues</u>		
OTHER GOV'T REVENUE	\$92,375.27	
Total Revenues	\$92,375.27	\$0.00
<u>Expenses</u>		
REGULAR SALARIES	\$1,600.00	
NON-INSTRUCTIONAL SUPPLIES	249.12	
CONTRACTS - PERSONAL SERVICES	57,140.00	\$2,160.00
TRAVEL AND CONFERENCE	26,897.89	768.67
RENTS AND LEASES	6,450.00	
POSTAGE	38.26	
Total Expenses	\$92,375.27	\$2,928.67
INDIRECT FEES	\$ 17,127.58	
FACILITIES	\$ 1,375.00	

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

As of 12/31/2023 - ICI PROGRAM

Revenues

OTHER GOV'T	\$235,714.79
Total Revenues	<u>\$235,714.79</u>

Expenses

REGULAR SALARIES	\$49,047.50
INSTRUCTIONAL - PRINTING	259.57
NON-INSTRUCTIONAL SUPPLIES	8,914.43
TOOLS	3,027.71
CONTRACTS - PERSONAL	247,946.50
TRAVEL AND CONFERENCE	19,161.01
Total Expenses	<u>\$328,356.72</u>

Y 22-23 COURSE NAME & DATES	RAW COST	PRESENTATION (A)	SUBVENTIONS (B)	INDIRECT FEES (D)	FACILITIES (F)	BILLED TO POST (A+D+F)	TOTAL REVENUE REC'D (A+B+D+E)
HOMICIDE 7/10-21/2023	\$ 26,948.54	\$ 26,948.54	\$ -	\$ 5,287.27	\$ 6,490.00	\$ 38,725.81	\$ 38,725.81
SCORE 7/17-28/2023	\$ 32,124.59	\$ 32,124.59	\$ -	\$ 6,337.43	\$ 8,295.00	\$ 46,757.02	\$ 46,757.02
DIS 8/14-18/2023	\$ 18,566.88	\$ 16,966.88	\$ 1,600.00	\$ 3,656.43	\$ 4,950.00	\$ 25,573.31	\$ 27,173.31
HOMICIDE 8/21-9/1/2023	\$ 28,961.65	\$ 28,961.65	\$ -	\$ 5,735.13	\$ 6,490.00	\$ 41,186.78	\$ 41,186.78
DIS 9/11-15/2023	\$ 18,426.34	\$ 13,626.34	\$ 4,800.00	\$ 3,635.43	\$ 4,950.00	\$ 22,211.77	\$ 27,011.77
HOMICIDE 9/18-29/2023	\$ 27,686.79	\$ 21,986.79	\$ 5,700.00	\$ 5,475.43	\$ 6,490.00	\$ 33,952.22	\$ 39,652.22
DIS 10/23-27/2023 - CHP		\$ 32,000.00				\$ 32,000.00	\$ 32,000.00

OTHER SUBVENTIONS			\$ 51,000.00					
	\$ 152,714.79	\$ 172,614.79	\$ 63,100.00	\$ 30,127.12	\$ 37,665.00	\$ 240,406.91	\$ 252,506.91	

No Calif Regional Public Safety Training

Customer Ledger Aging By Due Date (Summary)

Report Date: 12/31/2023

MEMBER AGENCIES \$ 125,563.40
 POST/CHP \$ 7,000.04
 ALL OTHERS \$ 91,433.65

Days Past Due

Inst ID	Name	Days Past Due						Balance
		Current 12/31 - After	1 - 30 12/01 - 12/30	31 - 60 11/01 - 11/30	61 - 90 10/02 - 10/31	91 - 120 09/02 - 10/01	121 + Prior - 09/01	
BC001	Dept. of Alcohol	\$797.50	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,897.50
MT001	AMTRAK POLICE	\$1,155.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,155.00
DCR01	CDCR - OCS	\$9,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,643.75	\$17,143.75
DCR03	CDCR-CA Correctional Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
DCR04	CDCR - DAPO - CPAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00
DCR07	CDCR-Office of Internal Affair	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00	\$5,200.00	\$5,970.00
HPO01	CALIFORNIA HIGHWAY	\$5,400.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00	\$7,000.00
HPD01	Citrus Heights Police Dept.	\$395.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$395.35
HPICI	California Highway Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.04
LOT01	CALIFORNIA STATE LOTTERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$618.75	\$618.75
PD001	Ceres Police Department	\$660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$660.00
BO001	DEPT OF FINANCIAL	\$0.00	\$1,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,900.00
CA001	DEPARTMENT OF	\$158.14	\$866.25	\$206.25	\$0.00	\$0.00	\$0.00	\$1,230.64
CA002	DEPARTMENT OF CANNABIS	\$914.42	\$749.42	\$0.00	\$0.00	\$0.00	\$0.00	\$1,663.84
DS001	CA DEPT OF	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00
EA001	DEA - SAN FRANCISCO DIV	\$495.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$495.00
FG001	CA DEPT OF FISH & WILDLIFE	\$467.50	\$0.00	\$0.00	\$137.50	\$0.00	\$96.25	\$701.25
MC001	DEPARTMENT OF MOTOR	\$1,168.75	\$550.00	\$1,540.00	\$1,801.25	\$550.00	\$770.00	\$6,380.00
ODIG1	Dept. of Defense Inspector Gen	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.30)	\$0.00	(\$0.30)
OJ001	Department of Justice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
OJ002	Department of Justice	\$0.00	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.00
OJ005	Department of Justice	\$0.00	\$790.70	\$0.00	\$751.17	\$0.00	\$0.00	\$1,541.87
VA001	Department of Veterans Affairs	\$481.25	\$0.00	(\$1,000.00)	\$0.00	\$1,000.00	\$0.00	\$481.25
VA003	Dept of Veterans Affairs OIG	\$0.00	\$0.00	\$0.00	\$275.00	\$0.00	\$0.00	\$275.00
TB001	Franchise Tax Board	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$770.00
RS001	INTERNAL REVENUE	\$0.00	\$474.42	\$0.00	\$0.00	\$0.00	\$0.00	\$474.42
RC001	LRCCD	\$0.00	\$0.00	\$62,681.70	\$0.00	\$0.00	\$62,681.70	\$125,363.40
ISO001	Madera Sheriff's Office	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
SHPD0	DEPT OF STATE HOSPITALS-	\$0.00	\$3,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,800.00
LES01	OFFICE OF LAW	\$275.00	\$0.00	\$0.00	\$0.00	\$275.00	\$0.00	\$550.00
OST01	COMMISSION ON P.O.S.T.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00
T0001	Pinnacle Tactical	\$1,856.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,856.25
AC001	CITY OF SACRAMENTO	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	(\$600.00)
AC002	City of Sacramento - SFD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00
CPD01	SAND CITY POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
CS001	Solano County Sheriff Office	\$2,770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$3,270.00
CS002	Siskiyou County Sheriff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
SA001	SSA/OIG/OI	\$275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00
SD001	Sacramento Sheriff Department	\$0.00	\$0.00	\$2,310.00	\$0.00	\$0.00	\$7,200.00	\$9,510.00
VSP00	SALINAS VALLEY STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	\$375.00
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	\$55.00	\$55.00	\$110.00	\$110.00	\$110.00	\$110.00	\$550.00
JSCG01	US Coast Guard	\$0.00	\$0.00	\$4,500.00	\$0.00	\$1,732.50	\$0.00	\$6,232.50
JSFS01	US FOREST SERVICE	\$529.38	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$1,279.38
PD002	Vallejo Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
WLP001	Woodland Police Department	\$0.00	\$0.00	\$0.00	\$770.00	\$0.00	\$0.00	\$770.00
TOTALS:		\$30,523.54	\$14,405.79	\$70,347.95	\$5,444.92	\$4,437.20	\$98,837.69	\$223,997.09

Statement of Cash Flows Worksheet

For the period ended 12/31/2023

Year to DateCash Flows from Operating Activities

Change in net assets	\$15,354.96
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Adjustments(To convert net assets to cash basis)

Decrease in Current Year Receivables	\$92,240.12
Decrease in Accounts Receivable-Prior Year	\$150.00
Increase in Accounts Receivable-Prior Year	(\$642.56)
Decrease in Accounts Receivable-Prior Year	\$156.25
Decrease in Accounts Receivable-Prior Year	\$500.00
Decrease in Accounts Receivable-Prior Year	\$200.00
Decrease in Accounts Receivable-Prior Year	\$100.00
Decrease in Accounts Receivable-Prior Year	\$500.00
Decrease in Accounts Receivable-Prior Year	\$431.26
Decrease in Prepaid Expenses	\$60,441.23
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$2,925.00
Decrease in Prepaid Expenses	\$791.39
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$75.00
Decrease in Prepaid Expenses	\$105.00
Increase in Accounts Payable Module-Vendor	\$16,436.19
Decrease in Accounts Payable-Prior Year	(\$12,629.38)
Decrease in Accounts Payable-Prior Year	(\$1,838.85)
Decrease in Accounts Payable-Prior Year	(\$753.19)
Decrease in Accounts Payable-Prior Year	(\$134.25)
Decrease in Accounts Payable-Prior Year	(\$31.00)
Decrease in Accounts Payable-Prior Year	(\$172.02)
Decrease in Accounts Payable-Prior Year	(\$173.41)
Decrease in Accounts Payable-Prior Year	(\$1,050.40)
Decrease in Accounts Payable-Prior Year	(\$302.69)
Decrease in Accounts Payable-Prior Year	(\$427.50)
Decrease in DEFERRED REVENUE	(\$1,125.00)
Decrease in DEFERRED REVENUE	(\$2,000.00)
Total Adjustments	\$154,071.19

Net Cash used by Operating activities	\$169,426.15
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<u>Net Increase (Decrease) in Cash</u>	\$169,426.15
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<u>Cash and Cash Equivalents at Beginning of Period</u>	\$2,091,149.64
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<u>Cash and Cash Equivalents at End of Period</u>	\$2,260,575.79
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CASH IN BANK	\$ 1,696,489.80
CASH IN UBS ACCOUNT	\$ 12,706.76
INVESTMENTS	\$ 551,379.23
	<u>\$ 2,260,575.79</u>