



LGS EXECUTIVE COMMITTEE AGENDA

Agenda materials may be viewed on the Agency's web site or by contacting the Executive Director prior to the meeting.

REGULAR MEETING
April 16, 2015
2:10 p.m.

Larkspur City Hall
City Council Chambers
400 Magnolia Avenue
Larkspur, CA 94939

1. CALL TO ORDER

2. CHANGES TO THE ORDER OF AGENDA

3. PUBLIC COMMENT

Each speaker is limited to two minutes. If you are addressing the Executive Committee (EC) on a non-agenda item, the EC may briefly respond to statements made or questions posed as allowed by the Brown Act (Government Code Section 54954.2). However, the EC's general policy is to refer items to staff for attention, or have a matter placed on a future EC agenda for a more comprehensive action or report.

4. APPROVAL OF CONSENT AGENDA

Consent agenda items are considered to be routine and will be enacted by one motion. There will be no separate discussion on these items unless members of the Executive Committee, staff or public request specific items to be removed for separate action.

A. Approval of **August 21, 2014** Minutes *Action*

B. Approval of Payments and Deposits made July 2014 through January 2015

C. Acceptance of LGS Position Listings

5. TREASURER'S REPORT

A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through January 2015 *Information*

6. OLD BUSINESS - None

7. NEW BUSINESS - None

8. ADJOURN

The next Meeting will take place June 25-26, 2015 at 12:00 p.m. at Bodega Bay Lodge.

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Richard Averett at (650) 587-7301. Notification in advance of the meeting will enable Agency to make reasonable arrangements to ensure accessibility.

**LOCAL GOVERNMENT SERVICES AUTHORITY
EXECUTIVE COMMITTEE MINUTES
AUGUST 21, 2014**

The Local Government Services Authority held a regular meeting of the Executive Committee on August 21, 2014 at the Dublin Civic Center. The meeting was called to order at 2:13 p.m.

1. CALL TO ORDER

Members Present: Steve Rogers, Chair
Deirdre Dolan, Alternate Member
Chris Foss, Member
Mike Garvey, Member
Herb Pike, Member
Dan Schwarz, Member
Members Absent: Ken Nordhoff, Vice-Chair
Other Attendees: Richard Averett, Executive Director
Jennifer Bower, Director of Human Resources
Steve Gedestad, Keenan and Associates
Julia Manzanares, Keenan and Associates
Briana Overgaard, Keenan and Associates

A. Election of Officers

Action: Nomination of Nordhoff as Chair. Moved and seconded (Foss/Pike) to elect Nordhoff as Chair.

AYES: Rogers, Dolan, Foss, Garvey, Pike, Schwarz

NOES: None

ABSTAIN: None

Action: Nomination of Schwarz as Vice-Chair. Moved and seconded (Foss/Pike) to elect Schwarz as Vice-Chair.

AYES: Rogers, Dolan, Foss, Garvey, Pike, Schwarz

NOES: None

ABSTAIN: None

2. CHANGES TO THE ORDER OF AGENDA AND PUBLIC COMMENT – None and none.

3. APPROVAL OF CONSENT AGENDA

A. Approval of **May 15, 2014** Minutes

B. Approval of Payments and Deposits made April 2014 through June 2014

C. Acceptance of LGS Position Listings

Action: Moved and seconded (Pike/Garvey) to approve consent agenda.

• **AYES:** Rogers, Dolan, Foss, Garvey, Pike, Schwarz

NOES: None

ABSTAIN: None

4. TREASURER'S REPORT

A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through June 2014

The Executive Director reviewed the agency's financial reports through June. After an additional contribution to MSA, the net position decreased \$241,073. This is an information item and no action was taken.

5. OLD BUSINESS – None

2:20 p.m. Steve Gedestad, Julia Manzanares and Briana Overgaard left the meeting and did not return.

6. NEW BUSINESS

The Executive Director stated for the record that the purpose of the closed session is to discuss the PERS audit with the Executive Committee.

Recess to Closed Session 2:24 p.m.

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(4): One potential case.

Reconvene Regular Meeting at 3:26 p.m.

A. Report from Closed Session

Action: The Acting Chair reported that no reportable action was taken.

7. ADJOURNMENT – The meeting adjourned at 3:28 p.m. The next regular meeting is scheduled for October 23, 2014 at 12:00 p.m. in Larkspur.



TO: EXECUTIVE COMMITTEE **EC Meeting: 04-16-2015**
FROM: Richard Averett, Chief Financial Officer **Item: 4B**
SUBJECT: PAYMENTS AND DEPOSITS – JULY 2014 THROUGH JANUARY 2015

RECOMMENDATION

Review and approve expenditures made by the JPA for the period(s) indicated.

BACKGROUND

The Executive Committee reviews and approves expenditures made by the JPA on a quarterly basis. This approval process is a component of JPA internal controls. Deposit history is also included in the list.

The following procedures are being implemented to maintain effective internal controls.

1. Invoices are received by staff.
2. JPA staff review invoices for accuracy and assignment to correct general ledger accounts.
3. The Executive Director or designee reviews, prints and signs/authorizes checks. All payments, including electronic payments, are reviewed by the Executive Director in a weekly disbursement reports submitted by the Finance Department. This report contains all disbursements from the previous week. Information provided includes: date of transaction, amount, vendor or recipient, method of payment, identity of first and second staff approvers, check or journal number.
4. All payments are brought to the next regular meeting of Executive Committee (or Board of Directors) meeting for review and approval.

FISCAL IMPACT

The net impact of all payments and deposits made this period maintains a minimal bank cash balance consistent with meeting funding obligations, while maximizing interest earnings in the Rabobank, and in Local Agency Investment Fund (LAIF) and CalTrust medium term and short term investment pools. Staff seeks to minimize bank charges at all times.

The fiscal impact of approving the attached list of expenditures is included in the approved FY2015 budget or in subsequently approved action by the Board/Executive Committee.

Local Government Services
Transaction Detail by Account
July 2014 - January 2015

	Date	Transaction Type	Num	Name	Memo/Description	Amount	Balance
110010 Wells Fargo - Cash							
	07/07/2014	Journal Entry	471		6/30/14 net pay	-88,329.82	-88,329.82
	07/08/2014	Journal Entry	472		6/30/14 payroll taxes & service fee	-29,473.31	-117,803.13
	07/11/2014	Journal Entry	478		6/30/14 UTC 457 contributions	-6,244.82	-124,047.95
	07/11/2014	Check	SVCCHRG		Service Charge	-154.28	-124,202.23
	07/16/2014	Journal Entry	477		6/30/14 PERS R contribution	-13,721.31	-137,923.54
	07/16/2014	Journal Entry	477		6/30/14 PERS R PEPRA contribution	-5,451.36	-143,374.90
	07/21/2014	Journal Entry	480		7/15/14 net pay	-88,499.67	-231,874.57
	07/22/2014	Journal Entry	481		7/15/14 payroll taxes & service fee	-28,015.44	-259,890.01
	07/25/2014	Check	22	California State Disbursement Unit	Feldman 7/31/14 payroll	-560.50	-260,450.51
	07/28/2014	Journal Entry	487		UTC 457 contributions PPE 7/15/2014	-6,283.22	-266,733.73
	07/31/2014	Deposit		RGS		267,294.23	560.50
	08/11/2014	Check	SVCCHRG		Service Charge	-153.36	407.14
	08/11/2014	Journal Entry	533		Transfer from RGS for Svc Chg	153.36	560.50
	09/11/2014	Check	SVCCHRG		Service Charge	-150.30	410.20
	09/11/2014	Deposit		RGS		150.30	560.50
Total for 110010 Wells Fargo - Cash						560.50	
110060 Rabobank Checking							
	07/28/2014	Journal Entry	488		7/15/14 PERS R contribution	-14,715.12	-14,715.12
	07/28/2014	Journal Entry	488		7/15/14 PERS R PEPRA contribution	-5,924.30	-20,639.42
	07/29/2014	Journal Entry	500		To Transfer Cash from RGS Rabobank Checking	20,639.42	0.00
	08/06/2014	Journal Entry	492		7/31/14 net pay	-102,565.12	-102,565.12
	08/07/2014	Journal Entry	493		7/31/14 payroll taxes & service fee	-36,522.54	-139,087.66
	08/07/2014	Check	101	California State Disbursement Unit	Feldman 7/31/14 payroll	-560.50	-139,648.16
	08/07/2014	Check	100	Carlo Difabio	Refund excess deductions	-22.40	-139,670.56
	08/11/2014	Journal Entry	494		7/31/14 UTC 457 contributions	-6,938.62	-146,609.18
	08/18/2014	Journal Entry	511		7/31/14 PERS R contribution	-16,062.20	-162,671.38
	08/18/2014	Journal Entry	511		7/31/14 PERS R PEPRA contribution	-5,985.84	-168,657.22
	08/21/2014	Journal Entry	501		8/15/14 net pay	-78,453.98	-247,111.20
	08/22/2014	Journal Entry	502		8/15/14 payroll taxes & service fee	-27,494.87	-274,606.07
	08/27/2014	Check	102	California State Disbursement Unit	Feldman 8/31/14 payroll	-723.12	-275,329.19
	08/28/2014	Journal Entry	505		8/15/14 UTC 457 contributions	-4,990.86	-280,320.05
	08/29/2014	Deposit		RGS		280,297.65	-22.40
	09/03/2014	Journal Entry	522		8/15/14 PERS R contribution	-14,106.53	-14,128.93
	09/03/2014	Journal Entry	522		8/15/14 PERS R PEPRA contribution	-4,609.98	-18,738.91
	09/05/2014	Journal Entry	523		8/31/14 net pay	-75,701.72	-94,440.63
	09/08/2014	Journal Entry	524		8/31/14 payroll taxes & service fee	-26,160.38	-120,601.01
	09/08/2014	Check	103	California State Disbursement Unit	Feldman 8/31/14 payroll	-723.12	-121,324.13
	09/12/2014	Journal Entry	525		8/31/14 UTC 457 contributions	-8,260.00	-129,584.13
	09/19/2014	Journal Entry	530		9/15/14 net pay	-76,351.93	-205,936.06
	09/22/2014	Journal Entry	531		9/15/14 payroll taxes & service fee	-26,916.05	-232,852.11
	09/22/2014	Check	104	California State Disbursement Unit	Feldman 9/15/14 payroll	-723.12	-233,575.23
	09/23/2014	Journal Entry	555		8/15/14 PERS R PEPRA contribution	-4,523.66	-238,098.89
	09/23/2014	Journal Entry	555		8/31/14 PERS R contribution	-13,487.24	-251,586.13
	09/25/2014	Journal Entry	541		9/15/14 UTC 457 contributions	-8,282.16	-259,868.29
	09/30/2014	Journal Entry	547		9/15/14 PERS R PEPRA contribution	-4,608.92	-264,477.21
	09/30/2014	Journal Entry	547		9/15/14 PERS R contribution	-14,205.83	-278,683.04
	09/30/2014	Deposit		RGS		259,845.89	-18,837.15
	10/06/2014	Journal Entry	545		9/30/14 net pay	-83,800.18	-102,637.33

Local Government Services
Transaction Detail by Account
July 2014 - January 2015

Date	Transaction Type	Num	Name	Memo/Description	Amount	Balance
10/07/2014	Journal Entry	546		9/30/14 payroll taxes & service fee	-29,687.38	-132,324.71
10/07/2014	Check	105	California State Disbursement Unit	Feldman 9/30/14 payroll	-723.12	-133,047.83
10/10/2014	Journal Entry	556		9/30/14 UTC 457 contributions	-7,982.46	-141,030.29
10/21/2014	Journal Entry	563		10/15/14 net pay	-78,680.23	-219,710.52
10/22/2014	Journal Entry	564		10/15/14 payroll taxes & service fee	-28,068.36	-247,778.88
10/22/2014	Check	106	California State Disbursement Unit	Feldman 10/15/14 payroll	-723.12	-248,502.00
10/24/2014	Journal Entry	570		9/30/14 Pers Contribution # 100014316759	-14,395.70	-262,897.70
10/24/2014	Journal Entry	570		9/30/14 Pers PEPRA Contribution # 100014314103	-5,071.24	-267,968.94
10/27/2014	Journal Entry	565		10/15/14 UTC 457 contributions	-9,158.01	-277,126.95
10/28/2014	Journal Entry	569		10/15/14 PERS R contribution	-14,324.54	-291,451.49
10/28/2014	Journal Entry	569		10/15/14 PERS R PEPRA contribution	-5,034.24	-296,485.73
10/31/2014	Deposit		RGS		296,463.33	-22.40
11/07/2014	Journal Entry	572		10/31/14 net pay	-88,505.12	-88,527.52
11/07/2014	Journal Entry	573		10/31/14 payroll taxes & service fee	-33,536.92	-122,064.44
11/07/2014	Check	107	California State Disbursement Unit	Feldman 10/31/14 payroll	-723.12	-122,787.56
11/10/2014	Journal Entry	571		10/31/14 UTC 457 contributions	-7,586.12	-130,373.68
11/20/2014	Journal Entry	589		11/15/14 net pay	-80,531.01	-210,904.69
11/21/2014	Journal Entry	590		11/15/14 payroll taxes & service fee	-28,612.65	-239,517.34
11/21/2014	Check	108	California State Disbursement Unit	Feldman 11/15/14 payroll	-723.12	-240,240.46
11/24/2014	Journal Entry	586		10/31/14 PERS R contribution	-14,373.64	-254,614.10
11/24/2014	Journal Entry	586		10/31/14 PERS R PEPRA contribution	-5,509.08	-260,123.18
11/25/2014	Journal Entry	593		11/15/14 UTC 457 contributions	-5,026.50	-265,149.68
11/28/2014	Deposit		RGS		265,127.28	-22.40
12/02/2014	Journal Entry	595		11/30/14 PERS R contribution	-14,103.54	-14,125.94
12/02/2014	Journal Entry	595		11/30/14 PERS R PEPRA contribution	-4,596.40	-18,722.34
12/04/2014	Journal Entry	596		11/30/14 net pay	-81,525.39	-100,247.73
12/05/2014	Journal Entry	597		11/30/14 payroll taxes & service fee	-28,356.02	-128,603.75
12/05/2014	Check	109	California State Disbursement Unit	Feldman 11/30/14 payroll	-723.12	-129,326.87
12/10/2014	Journal Entry	601		11/30/14 UTC 457 contributions	-5,604.70	-134,931.57
12/15/2014	Journal Entry	600		11/30/14 PERS R contribution	-14,103.68	-149,035.25
12/15/2014	Journal Entry	600		11/30/14 PERS R PEPRA contribution	-3,861.42	-152,896.67
12/17/2014	Journal Entry	604		overdraft	-33.00	-152,929.67
12/17/2014	Transfer			In branch transfer to cover overdraft (Joella Tabaoda @ Rabobank)	12,146.99	-140,782.68
12/19/2014	Journal Entry	610		12/15/14 net pay	-90,574.68	-231,357.36
12/22/2014	Journal Entry	611		12/15/14 payroll taxes & service fee	-34,987.86	-266,345.22
12/22/2014	Check	110	California State Disbursement Unit	Feldman 12/15/14 payroll	-723.12	-267,068.34
12/24/2014	Journal Entry	615		12/15/14 UTC 457 contributions	-5,657.10	-272,725.44
12/31/2014	Deposit		RGS		272,703.04	-22.40
01/05/2015	Journal Entry	618		12/15/14 PERS R contribution	-15,029.83	-15,052.23
01/05/2015	Journal Entry	618		12/15/14 PERS R PEPRA contribution	-4,269.90	-19,322.13
01/07/2015	Journal Entry	620		12/31/14 net pay	-92,683.15	-112,005.28
01/08/2015	Journal Entry	621		12/31/14 payroll taxes & service fee	-38,344.67	-150,349.95
01/08/2015	Check	111	California State Disbursement Unit	Feldman 12/31/14 payroll	-723.12	-151,073.07
01/12/2015	Journal Entry	622		12/31/14 UTC 457 contributions	-6,632.85	-157,705.92
01/14/2015	Journal Entry	628		12/31/14 PERS R contribution	-15,656.19	-173,362.11
01/14/2015	Journal Entry	628		12/31/14 PERS R PEPRA contribution	-4,647.84	-178,009.95
01/22/2015	Journal Entry	634		1/15/15 net pay	-85,914.48	-263,924.43
01/22/2015	Check		Rabobank, N.A.	Overdraft	-33.00	-263,957.43
01/23/2015	Journal Entry	635		1/15/15 payroll taxes & service fee	-31,934.56	-295,891.99

**Local Government Services
Transaction Detail by Account
July 2014 - January 2015**

Date	Transaction Type	Num	Name	Memo/Description	Amount	Balance
01/23/2015	Bill Payment (Check)	3000	CalPers - Retirement		-2,280.00	-298,171.99
01/23/2015	Transfer			To cover 1/22/2015 payroll debit	85,914.48	-212,257.51
01/23/2015	Check	112	California State Disbursement Unit	Feldman 1/15/2015 payroll	-520.50	-212,778.01
01/26/2015	Journal Entry	633		1/15/15 UTC 457 contributions	-6,234.37	-219,012.38
01/28/2015	Journal Entry	638		1/15/15 PERS R PEPRA contribution	-5,093.50	-224,105.88
01/28/2015	Journal Entry	638		1/15/15 PERS R contribution	-15,103.37	-239,209.25
01/30/2015	Deposit		RGS		236,906.85	-2,302.40
Total for 110060 Rabobank Checking					-2,302.40	

Wednesday, Apr 01, 2015 04:31:49 PM PDT GMT-7 - Accrual Basis

LGS Employees

Base Department	Job Title	Status Fulltime
6020-001 - MTC-1122	Program Coordinator	1
6020-006 - MTC-1233	Program Coordinator	1
6020-007 - MTC-1234	Program Coordinator	1
6020-009 - MTC-1254	Technical Assistant	1
6020-009 - MTC-1254	Technical Assistant	1
6020-009 - MTC-1254	Technical Assistant	1
6020-013 - MTC-1413	Program Coordinator	1
6020-013 - MTC-1413	Program Coordinator	1
6020-016 - MTC-1611	Program Advisor	1
6020-019 - MTC-6031	Program Coordinator	1
6020-027 - MTC-1251	Contract Assistant	1
6020-031 - MTC-1222	Program Advisor	1
6020-032 - MTC-9130	Administrative Specialist	1
6020-032 - MTC-9130	Program Coordinator	1
6020-033 - MTC-1153	Administrative Specialist	1
6020-033 - MTC-1153	Project Coordinator	1
6020-033 - MTC-1153	Technical Specialist	1
6020-033 - MTC-1153	Program Coordinator	1
6020-034 - MTC-1612	Department Director - Urban	1
6020-036 - MTC-1161	Technical Assistant	1
6020-036 - MTC-1161	Program Coordinator	1
6020-037 - MTC-1223	Project Manager	1
6020-038 - MTC-6840	Technical Specialist	1
6030-000 - SBWMA-General Hours	Advisor	1
6040-000 - TAM-General Hours	Administrative Specialist	0.9
6040-000 - TAM-General Hours	Program Advisor	1
6040-000 - TAM-General Hours	Program Advisor	1
6040-000 - TAM-General Hours	Program Advisor	1
6040-000 - TAM-General Hours	Administrative Support	1
6040-000 - TAM-General Hours	Advisor	1
6040-000 - TAM-General Hours	CEO - Urban	1
6040-000 - TAM-General Hours	Program Advisor	1
6040-000 - TAM-General Hours	Advisor	1
6040-000 - TAM-General Hours	Technical Assistant	1
FTE		33.9
Employee Count		34



TO: EXECUTIVE COMMITTEE
FROM: Richard Averett, Chief Financial Officer
SUBJECT: FINANCIAL REPORT ANALYSIS

EC Meeting: 04-16-2015
Item: 5A

RECOMMENDATION

No action is required of the Executive Committee. These are informational, preliminary financial reports through January 2015 month-end, and are attached for review. All reports are draft and unaudited. Accruals for earned but not paid leave time are posted to the financials monthly.

The Authority receive advance payments from a few clients which precede the provision of contracted services. These are posted in the deferred revenue liability account. Upon invoicing for services rendered the deferred revenue is reversed and revenue is recognized. Both the advance and true up invoices are reflected in accounts receivable until paid to assist with tracking payments and collections. While this invoicing and collections process helps staff track and manage client revenues, accounting standards consider this to reflect a temporary overstatement of assets and liabilities. There is no impact on net position of either agency.

P&L ANALYSIS

- Through January 2015, LGS net income equals negative \$5,414. This is after allocating RGS overhead costs of \$451,327.

BALANCE SHEET ANALYSIS

Through January 2015, LGS net equity was \$502,324. This balance does not include results of the FY2014 audit.

Local Government Services
Profit and Loss
July 2014 - January 2015

	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Total
Income								
440301 Client Billings	432,109	344,148	397,033	438,382	320,383	410,683	403,991	2,746,729
480000 Miscellaneous	1,472	343	1,782	4,537	1,125	6,090	1,628	16,977
Total Income	433,580	344,490	398,815	442,920	321,508	416,774	405,619	2,763,706
Gross Profit	433,580	344,490	398,815	442,920	321,508	416,774	405,619	2,763,706
Expenses								
511010 Salaries - Regular	278,626	223,739	234,748	244,518	231,271	263,498	256,899	1,733,298
511072 Salaries non-billable	9,055	(19,683)	(8,596)	27,034	1,744	(7,161)	6,839	9,232
512002 Medicare Employer Expense	3,970	3,278	3,436	3,623	3,399	3,862	3,756	25,323
512004 Employee Assistance Program	120	120	29	91	91	91	91	631
512005 Health Insurance Expense	25,410	22,000	22,625	22,600	21,360	23,190	24,080	161,265
512006 Dental Insurance Expense	2,958	2,374	2,432	2,432	2,317	2,489	2,522	17,523
512007 Vision Insurance Expense	428	349	358	358	340	358	(500)	1,692
512008 Life Insurance Expense	384	335	337	338	346	346	403	2,489
512009 Long Term Disability Expense	921	797	800	804	279	918	466	4,985
512012 Calpers Retirement Expense	35,869	31,362	32,589	32,791	31,335	33,453	34,335	231,733
512014 Short Term Disability Expense	867	747	747	747	295	810	440	4,655
512015 Unemployment Insurance Expense	3,306	3,058	(5,461)	2,363	2,608	6,980	2,481	15,334
512018 FSA Health & Day Care Expense	55	60	60	60		60	121	416
512019 Employee Expense Allowances	400	3,120	3,120	6,260	3,760	3,760	3,760	24,180
520104 Telephone					360			360
520107 APS (ADP) Payroll Fees	332	324	344	346	343	344	507	2,539
520109 Communications - Employee Reimbursements	537			358			357	1,252
520202 Bank Fees & Services	154	153	150	150		33	33	674
520302 Legal Services				3,379	779	466		4,624
520320 Professional Services			3,100					3,100
520501 Professional Dues & Membership							919	919
520503 Conferences & Meetings			620	799		745		2,164
520801 Mileage Reimbursement			92					92
520803 Travel Reimbursement			744	256	15	3,841	1,628	6,484
520805 Supplies and Meals	82					264		346
520904 Computer Maintenance					65			65
522798 Miscellaneous Expense	-	-	-	-	-	-	-	-
529997 Administrative Services - RGS	76,101	43,158	56,559	84,584	62,055	79,694	49,176	451,327
Total Expenses	439,574	315,292	348,834	433,888	362,761	418,040	388,311	2,706,701
Net Operating Income	(5,994)	29,198	49,981	9,031	(41,253)	(1,266)	17,307	57,005
Other Expenses								
529994 Allowed OPEB Expense	8,917	8,917	8,917	8,917	8,917	8,917	8,917	62,419
529998 Allocated Admin. Services - RGS	-	-	-	-	-	-	-	-
Total Other Expenses	8,917	8,917	8,917	8,917	8,917	8,917	8,917	62,419
Net Other Income	(8,917)	(8,917)	(8,917)	(8,917)	(8,917)	(8,917)	(8,917)	(62,419)
Net Income	(14,911)	20,281	41,064	114	(50,170)	(10,183)	8,390	(5,414)

Local Government Services

Balance Sheet

As of January 31, 2015

	Total
ASSETS	
Current Assets	
Bank Accounts	
110060 Rabobank Checking	(2,302.40)
Total Bank Accounts	(2,302.40)
Accounts Receivable	
131320 Accounts Receivable - Trade	120,974.65
Total Accounts Receivable	120,974.65
Other current assets	
131131 Accounts Receivable - Misc.	1,627.50
143006 Due from RGS	2,445,299.87
150006 Prepaid Expenses	7,484.32
150007 Prepaid Insurance	6,724.87
Total Other current assets	2,461,136.56
Total Current Assets	2,579,808.81
Other Assets	
160001 Workers Comp Deposits/Credits	(29,739.00)
160002 General Liability Depos CaLJPIA	(80,920.00)
Total Other Assets	(110,659.00)
TOTAL ASSETS	2,469,149.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
220010 Accounts Payable	103,808.00
Total Accounts Payable	103,808.00
Other Current Liabilities	
2100 Payroll Liabilities	0.16
214071 Claims Reserve Payable MSA	975,000.00
221001 Calpers Retirement Liab	27,196.70
221003 457/401A Retirement Liab	6,235.10
221006 FSA Health & Day Care	563.95
221015 Health Insurance Liability	328.12
221016 Long Term Disability Liability	412.27
221017 Short Term Disability Liability	466.05
221023 Dental Insurance Liability	5,019.95
221024 Vision Insurance Liability	(1.93)
221025 Life Insurance/AD&D Liability	49.58
221026 Child Support IWO	520.50
221028 Misc Benefits Liability	13.29
230060 Accrued Salaries, Wages & Taxes	114,163.82
240010 Deferred Revenue	354,500.00
240011 Refundable Deposits	(205,452.37)
250001 Accrued Vacation	148,307.47
250002 Contra Vacation, Sick and Admin	(12,202.55)
250003 Claims Payable	16,947.09
Total Other Current Liabilities	1,432,067.20
Total Current Liabilities	1,535,875.20
Long-Term Liabilities	
260002 Other Post Employment Benefits	430,951.00
Total Long-Term Liabilities	430,951.00
Total Liabilities	1,966,826.20
Equity	
370000 Fund Bal Unreserved/Unrestrictd	1,224,221.89
3900 Retained Earnings	(716,483.94)
Net Income	(5,414.34)
Total Equity	502,323.61
TOTAL LIABILITIES AND EQUITY	2,469,149.81