



LOCAL AND REGIONAL GOVERNMENT
SERVICES AUTHORITIES

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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 Via Teleconference

February 27, 2014
1:15 p.m.

Association of Bay Area Governments, Finance Director's Office, 101 8th St., First Floor, Oakland, CA 94607
Dublin Civic Center, City Manager's Office, 100 Civic Plaza, Dublin, CA 94568
Larkspur City Hall, City Manager's Office, 400 Magnolia Avenue, Larkspur, CA 94939
SamTrans, Executive Conference Room, Third Floor, 1250 San Carlos Avenue, San Carlos, CA 94070
San Rafael City Hall, City Manager's Office, 1400 Fifth Avenue, San Rafael, CA 94901
Walnut Creek City Hall, City Manager's Office, 1666 North Main Street, Walnut Creek, CA 94596
Yountville Town Hall, Town Manager's Office, 6550 Yount Street, Yountville, CA 94599

1. CALL TO ORDER

Roll Call

2. CHANGES TO THE ORDER OF AGENDA

3. 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 **December 5, 2013** Minutes

Action

B. Approval of Payments and Deposits made November 2013 through December 2013

4. TREASURER'S REPORT

A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through December 2013

Information

5. OLD BUSINESS - None

6. NEW BUSINESS - None

7. 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.

8. ADJOURN

The next Regular Meeting will take place on May 15, 2014 at 1:00 p.m. in Yountville.

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
DECEMBER 5, 2013**

The Local Government Services Authority held a regular meeting of the Executive Committee on December 5, 2013 at San Rafael City Hall, 1400 Fifth Street, San Rafael, CA 94901. The meeting was called to order at 2:00 p.m.

1. CALL TO ORDER

Members Present: Ken Nordhoff, Vice-Chair
Nancy Mackle, Member
Dan Schwarz, Member
Julie Carter, Alternate Member

Members Absent: Steve Rogers, Chair
Mike Garvey, Member
Herb Pike, Member

Other Attendees: Richard Averett, Executive Director
Jennifer Bower, Director of Human Resources
Glenn Lazof, Deputy Chief Financial Officer

2. CHANGES TO THE ORDER OF AGENDA - None

3. APPROVAL OF CONSENT AGENDA

- A. Approval of **August 22, 2013** Minutes
- B. Approval of Payments and Deposits made August 2013 through October 2013
- C. Approval of Management Services Agreement with South Bayside Systems Authority
Action: Moved and seconded (Schwarz/Carter) and carried unanimously to approve consent agenda.

4. TREASURER'S REPORT

- A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through October 2013
Information: Deputy Chief Financial Officer Glenn Lazof reviewed FYTD performance, noting that the FY14 budget anticipated a \$150,000 shortfall as the JPAs move forward from the planned loss of clients and implementation of new service models. With so much new business the last three quarters the shortfall did not occur, but implementation of the service models has been delayed about six months. The priority is to serve current clients. Executive Director Averett noted that a finance manager has been hired to head up our finance service model and that the HR service model is partially implemented.

5. OLD BUSINESS - None

6. NEW BUSINESS - None

7. PUBLIC COMMENT - None

8. ADJOURNMENT – The meeting adjourned at 2:02 p.m. The next regular meeting is scheduled for February 27, 2014 at 1:00 p.m. in Walnut Creek.

Local Government Services
Transaction Detail by Account
November - December, 2013

	Date	Transaction Type	Num	Name	Memo/Description	Amount
110010 Wells Fargo - Cash						
	11/06/2013	Journal Entry	209		10/31/13 net pay	-92,988.37
	11/07/2013	Journal Entry	203		PERS Health monthly premium - Nov	-30,922.80
	11/07/2013	Journal Entry	210		10/31/13 Taxes & Service Fee	-30,514.67
	11/07/2013	Journal Entry	205		10/31/13 UTC 457 contributions	-6,042.91
	11/08/2013	Journal Entry	211		Oct 2013 Reliance premium	-3,669.83
	11/12/2013	Bill Payment (Check)	1959	Transbay Joint Powers Authority		-105,171.05
	11/12/2013	Check	SVCCHRG		Service Charge	-153.34
	11/14/2013	Journal Entry	204		10/31/13 PERS R contribution	-17,793.48
	11/14/2013	Journal Entry	204		10/31/13 PERS R PEPRA contribution	-1,288.26
	11/15/2013	Journal Entry	218		11/15/13 Taxes - Wenzinger adjustment	-165.68
	11/21/2013	Journal Entry	191		11/15/13 net pay	-86,282.31
	11/22/2013	Journal Entry	192		11/15/13 Taxes & Service Fee	-26,353.55
	11/22/2013	Journal Entry	206		11/15/13 UTC 457 contributions	-5,978.73
	11/25/2013	Bill Payment (Check)	1960	Employment Development Dept.		-4,716.00
	11/30/2013	Deposit		RGS		431,466.21
	12/02/2013	Journal Entry	249		11/15/13 PERS R contribution	-3,416.53
	12/03/2013	Journal Entry	250		11/15/13 PERS R contribution	-11,333.06
	12/03/2013	Journal Entry	250		11/15/13 PERS R PEPRA contribution	-3,713.96
	12/05/2013	Journal Entry	246		11/30/13 net pay	-86,987.59
	12/06/2013	Journal Entry	245		11/30/13 Taxes & Service Fee	-27,432.37
	12/09/2013	Journal Entry	223		11/30/13 UTC 457 contributions	-5,928.99
	12/09/2013	Journal Entry	224		Nov Life and Disability pmt	-3,328.62
	12/10/2013	Journal Entry	241		PERS Health monthly premium - Dec	-25,425.15
	12/11/2013	Bill Payment (Check)	1961	Co of Santa Clara BAERS		-2,756.00
	12/11/2013	Journal Entry	243		12/12/13 expense checks	-663.42
	12/11/2013	Check	SVCCHRG		Service Charge	-160.87
	12/11/2013	Bill Payment (Check)	1962	Vision Service Plan		-15.28
	12/12/2013	Journal Entry	244		12/12/13 expense checks	-38.25
	12/19/2013	Journal Entry	248		12/15/13 net pay	-92,236.28
	12/20/2013	Journal Entry	247		12/15/13 Taxes & Service Fee	-30,558.14
	12/20/2013	Journal Entry	256		12/15/13 UTC 457 contributions	-4,977.50
	12/20/2013	Check	8	California State Disbursement Unit	12/15/2013 payroll	-685.50
	12/23/2013	Journal Entry	266		11/30/13 PERS R contribution	-15,726.79
	12/23/2013	Journal Entry	266		11/30/13 PERS R PEPRA contribution	-3,311.62
	12/27/2013	Journal Entry	252		12/15/13 PERS R contribution	-16,380.95
	12/27/2013	Journal Entry	252		12/15/13 PERS R PEPRA contribution	-4,312.90
	12/31/2013	Deposit		RGS		344,105.77
Cash						24,141.23

Local Government Services
Profit & Loss
July - December, 2013

	Total
Income	
440301 Client Billings	2,177,916
440410 Inter-JPA Revenue	279,162
480000 Miscellaneous	5,660
Total Income	2,462,738
Gross Profit	2,462,738
Expenses	
511010 Salaries - Regular	1,554,864
512002 Medicare Employer Expense	22,441
512004 Employee Assistance Program	478
512005 Health Insurance Expense	149,286
512006 Dental Insurance Expense	18,962
512007 Vision Insurance Expense	4,301
512008 Life Insurance Expense	4,918
512009 Long Term Disability Expense	8,450
512011 Stars 457 Expense	855
512012 Calpers Retirement Expense	218,928
512014 Short Term Disability Expense	7,942
512015 Unemployment Insurance Expense	14,065
512017 Bad Debt Expense	-34,548
512018 FSA Health & Day Care Expense	221
520104 Telephone	119
520105 Cell Phones	520
520107 APS (ADP) Payroll Fees	4,148
520202 Bank Fees & Services	927
520302 Legal Services	5,371
520501 Professional Dues & Membership	689
520801 Mileage Reimbursement	977
520803 Travel Reimbursement	25
521109 Interest Expense	1,362
522798 Miscellaneous Expense	663
529997 Administrative Services - RGS	397,756
Total Expenses	2,383,719
Net Operating Income	79,019
Other Expenses	
529994 Allowed OPEB Expense	53,502
529998 Allocated Admin. Services - RGS	0
Total Other Expenses	53,502
Net Other Income	-53,502
Net Income	25,517

Local Government Services
Balance Sheet
As of December 31, 2013

	Total
ASSETS	
Current Assets	
Bank Accounts	
Accounts Receivable	
131320 Accounts Receivable - Trade	\$ 438,140
Total Accounts Receivable	\$ 438,140
Other current assets	
143006 Due from RGS	\$ 2,284,525
150006 Prepaid Expenses	\$ 2,067
150007 Prepaid Insurance	\$ 2,117
Total Other current assets	\$ 2,288,709
Total Current Assets	\$ 2,726,848
Other Assets	
160001 Workers Comp Deposits/Credits	\$ 26,217
160002 General Liability Depos CaLJPIA	\$ 17,844
Total Other Assets	\$ 44,061
TOTAL ASSETS	\$ 2,770,909
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
220010 Accounts Payable	\$ 3,477
Total Accounts Payable	\$ 3,477
Other Current Liabilities	
2100 Payroll Liabilities	\$ (166,887)
214071 Claims Reserve Payable MSA	\$ 600,000
221001 Calpers Retirement Liab	\$ 9,867
221003 457/401A Retirement Liab	\$ 6,614
221006 FSA Health & Day Care	\$ 13,267
221009 General Liability Insurance	\$ (1,500)
221015 Health Insurance Liability	\$ (1,854)
221023 Dental Insurance Liability	\$ 58
221026 Child Support IWO	\$ 686
230060 Accrued Salaries, Wages & Taxes	\$ 277,775
240010 Deferred Revenue	\$ 559,000
250001 Accrued Vacation	\$ 164,718
250002 Contra Vacation, Sick and Admin	\$ (12,203)
250003 Claims Payable	\$ 4,800
Total Other Current Liabilities	\$ 1,454,342
Total Current Liabilities	\$ 1,457,819
Long-Term Liabilities	
260002 Other Post Employment Benefits	\$ 448,510
Total Long-Term Liabilities	\$ 448,510
Total Liabilities	\$ 1,906,329
Equity	
370000 Fund Bal Unreserved/Unrestrictd	\$ 1,224,223
3900 Retained Earnings	\$ (385,759)
Net Income	\$ 26,117
Total Equity	\$ 864,580
TOTAL LIABILITIES AND EQUITY	\$ 2,770,909