



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**  
**May 15, 2014**  
**1:45 p.m.**

**Yountville Community Center**  
**Art Room**  
6516 Washington Street  
Yountville, CA 94599

**1. CALL TO ORDER**

**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 **February 27, 2014** Minutes *Action*

B. Approval of Payments and Deposits made January 2014 through March 2014

C. Acceptance of LGS Position Listings

**4. TREASURER'S REPORT**

A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through March 2014 *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 August 21, 2014 at 1:00 p.m. in Dublin.**

**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  
FEBRUARY 27, 2014**

The Local Government Services Authority held a regular meeting of the Executive Committee on February 27, 2014 via teleconference. The meeting was called to order at 1:40 p.m.

**1. CALL TO ORDER**

Members Present: Steve Rogers, Chair  
Ken Nordhoff, Vice-Chair  
Chris Foss, Member  
Herb Pike, Member  
Dan Schwarz Member  
Jim Schutz, Alternate Member  
Members Absent: Mike Garvey, Member  
Other Attendees: Richard Averett, Executive Director  
Jennifer Bower, Director of Human Resources  
Tiffany Buraglio, Executive Assistant

**2. CHANGES TO THE ORDER OF AGENDA - None**

**3. APPROVAL OF CONSENT AGENDA**

- A. Approval of **December 5, 2013** Minutes
- B. Approval of Payments and Deposits made November 2013 through December 2013
- C. **Action:** Moved and seconded (Pike/Nordhoff) and carried unanimously to approve consent agenda.

**4. TREASURER'S REPORT**

- A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through December 2013  
**Information:** Executive Director Richard Averett reviewed FYTD performance, noting that the JPAs are doing better than expected at this early stage of adjusting to client changes and in implementing our HR and Financial Services models.

**5. OLD BUSINESS - None**

**6. NEW BUSINESS - None**

**7. PUBLIC COMMENT - None**

**8. ADJOURNMENT** – Moved and seconded (Nordhoff/Pike) and carried unanimously to adjourn the meeting at 1:42 p.m. The next regular meeting is scheduled for May 15, 2014 at 1:00 p.m. in Yountville.

**Local Government Services  
Transaction Detail by Account**

January - March, 2014

110010 Wells Fargo - Cash

Date	Transaction Type	Num	Name	Memo/Description	Amount
01/07/2014	Journal Entry	254		12/15/13 net pay	(91,861)
01/08/2014	Journal Entry	255		12/31/13 Taxes & Service Fee	(35,022)
01/08/2014	Check	9	California State Disbursement Unit	Feldman 12/30/2013 payroll	(686)
01/13/2014	Check	SVCCHRG		Service Charge	(153)
01/15/2014	Journal Entry	259		12/31/13 PERS R contribution	(16,533)
01/15/2014	Journal Entry	258		12/31/13 UTC 457 contributions	(6,614)
01/15/2014	Journal Entry	259		12/31/13 PERS R PEPRA contribution	(4,692)
01/22/2014	Journal Entry	270		1/15/14 net pay	(89,715)
01/23/2014	Journal Entry	271		1/15/14 Taxes & Service Fee	(29,746)
01/23/2014	Journal Entry	283		1/15/14 UTC 457 contributions	(6,319)
01/23/2014	Check	10	California State Disbursement Unit	Feldman 1/15/14 payroll	(638)
01/27/2014	Bill Payment (Check)	1963	Reliance		(3,477)
01/29/2014	Journal Entry	291		1/15/14 PERS R PEPRA contribution receivable ID 14057830	(4,662)
01/29/2014	Journal Entry	291		1/15/14 PERS R 59 Survivor contribution receivable ID 14202114	(1,545)
01/29/2014	Journal Entry	291		1/15/14 PERS R contribution receivable ID 14055154	(15,892)
01/29/2014	Journal Entry	291		1/15/14 PERS R PEPRA 59 Survivor contribution receivable ID 14201789	(331)
01/31/2014	Deposit		RGS		304,411
02/06/2014	Journal Entry	284		1/13/14 net pay	(96,092)
02/07/2014	Journal Entry	285		1/31/14 Taxes & Service Fee	(31,748)
02/07/2014	Check	11	California State Disbursement Unit	Feldman 1/31/14 payroll	(638)
02/11/2014	Journal Entry	287		UTC 457 contributions - PPE 1/31/14	(6,573)
02/11/2014	Check	SVCCHRG		Service Charge	(154)
02/14/2014	Journal Entry	290		1/31/14 PERS R contribution	(16,257)
02/14/2014	Journal Entry	290		1/31/14 PERS R PEPRA contribution	(5,338)
02/23/2014	Journal Entry	300		2/15/14 net pay	(91,636)
02/24/2014	Journal Entry	301		2/15/14 Taxes & Service Fee	(29,097)
02/24/2014	Check	12	California State Disbursement Unit	Feldman 2/15/14 payroll	(561)
02/26/2014	Bill Payment (Check)	1964	Employment Development Dept.		(17,550)
02/27/2014	Journal Entry	311		2/15/14 PERS R contribution Confirm #1000400680	(15,665)
02/27/2014	Journal Entry	309		2/15/14 UTC 457 contributions	(6,469)
02/27/2014	Journal Entry	311		2/15/14 PERS R PEPRA contribution Confirm #1000400681	(4,484)
02/28/2014	Deposit		RGS		288,040
03/06/2014	Journal Entry	319		2/28/14 net pay	(84,617)
03/07/2014	Journal Entry	320		2/28/14 payroll taxes & service fee	(25,806)
03/07/2014	Check	13	California State Disbursement Unit	Feldman 2/28/14 payroll	(561)
03/11/2014	Check	SVCCHRG		Service Charge	(153)
03/12/2014	Journal Entry	322		2/28/14 UTC 457 contributions	(6,646)
03/13/2014	Journal Entry	323		2/28/14 PERS R contribution Confirm #1000405630	(14,451)
03/13/2014	Journal Entry	323		2/28/14 PERS R PEPRA contribution Confirm #1000405631	(4,442)
03/20/2014	Journal Entry	324		3/15/14 net pay	(81,266)
03/21/2014	Journal Entry	325		3/15/14 payroll taxes & service fee	(24,589)

**Local Government Services**  
**Transaction Detail by Account**

January - March, 2014

03/21/2014	Check	14	California State Disbursement Unit	Feldman 3/15/14 payroll	(561)
03/27/2014	Journal Entry	354		3/15/14 UTC 457 contributions	(6,642)
03/31/2014	Deposit		RGS		<u>287,432</u>

**Total for 110010 Wells Fargo - Cash**

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Thursday, May 01, 2014 09:13:32 AM PDT GMT-7 - Accrual Basis

**LGS**

Group	Job Title	Status Fulltime
6020-001 - MTC-1122	818 Planning GIS Coordinator	1
6020-007 - MTC-1234	Arterial Operations Coordinator	1
6020-009 - MTC-1254	Revenue Auditor	1
6020-009 - MTC-1254	Revenue Auditor	1
6020-009 - MTC-1254	Toll Auditor Technician	1
6020-013 - MTC-1413	Program Coordinator	1
6020-016 - MTC-1611	Regional Prosperity Plan Grant Manager	1
6020-019 - MTC-6031	Program Coordinator	1
6020-028 - MTC-1224	TMC Program Coordinator	1
6020-028 - MTC-1224	Program Coordinator	1
6020-031 - MTC-1222	SB 1339 Project Manager	1
6020-032 - MTC-9130	Administrative Assistant	1
6020-032 - MTC-9130	Assistant Capital Projects Manager/Engineer	1
6020-033 - MTC-1153	Human Resource Assistant	1
6020-033 - MTC-1153	IFAS Financial System Administrator	1
6020-033 - MTC-1153	Receptionist	1
6020-033 - MTC-1153	Human Resource Analyst	1
6020-034 - MTC-1612	JPC Director	1
6020-035 - MTC-1237	Transportation Engineer	1
6030-000 - SBWMA-General Hours	Recycling Program Director	1
6040-000 - TAM-General Hours	Administrative Assistant	0.9
6040-000 - TAM-General Hours	Manager of Programming/Legislation	1
6040-000 - TAM-General Hours	Principal Project Delivery Manager	1
6040-000 - TAM-General Hours	Planning Manager	1
6040-000 - TAM-General Hours	Associate Transportation Planner	1
6040-000 - TAM-General Hours	Executive Assistant	1
6040-000 - TAM-General Hours	Executive Director	1
6040-000 - TAM-General Hours	Principal Project Delivery Manager	1
6040-000 - TAM-General Hours	Chief Financial Officer	1
6040-000 - TAM-General Hours	Accounting & Administrative Specialist	1
6050-000 - Avalon-General Hours	Chief Financial Officer	1
6060-000 - SVCW-General Hours	Engineer	1
	<b>FTE</b>	<b>31.9</b>
	<b>Count</b>	<b>32</b>

**Local Government Services**  
**Profit and Loss**  
**July 2013 - March 2014**

	<u>Jul 2013</u>	<u>Aug 2013</u>	<u>Sep 2013</u>	<u>Oct 2013</u>	<u>Nov 2013</u>
<b>Income</b>					
440301 Client Billings	318,022	360,014	358,106	415,292	336,499
440410 Inter-JPA Revenue	78,345	73,132	70,690	45,674	11,320
480000 Miscellaneous	-	-	1,257	(600)	3,832
<b>Total Income</b>	<u><b>396,368</b></u>	<u><b>433,146</b></u>	<u><b>430,053</b></u>	<u><b>460,366</b></u>	<u><b>351,651</b></u>
<b>Gross Profit</b>	<b>396,368</b>	<b>433,146</b>	<b>430,053</b>	<b>460,366</b>	<b>351,651</b>
<b>Expenses</b>					
511010 Salaries - Regular	247,110	260,399	256,921	282,735	244,267
511072 Salaries non-billable					
512002 Medicare Employer Expense	3,569	3,759	3,713	4,077	3,539
512004 Employee Assistance Program	130	134		29	155
512005 Health Insurance Expense	24,103	25,695	25,179	25,640	27,725
512006 Dental Insurance Expense	3,456	3,606	3,607	2,067	3,561
512007 Vision Insurance Expense	741	779	770	694	810
512008 Life Insurance Expense	783	845	845	844	791
512009 Long Term Disability Expense	1,365	1,448	1,448	1,448	1,353
512010 Stars 401A Expense					
512011 Stars 457 Expense	89				766
512012 Calpers Retirement Expense	35,659	36,114	35,410	36,330	32,052
512014 Short Term Disability Expense	1,290	1,373	1,373	1,365	1,261
512015 Unemployment Insurance Expense	1,572	1,572	1,572	7,450	5,850
512018 FSA Health & Day Care Expense		110			
520104 Telephone					119
520105 Cell Phones					520
520107 APS (ADP) Payroll Fees	329	2,436	356	352	322
520202 Bank Fees & Services	152	153	154	152	153
520302 Legal Services			1,500	1,805	2,066
520501 Professional Dues & Membership					345
520801 Mileage Reimbursement			977		
520803 Travel Reimbursement					25
521109 Interest Expense					1,362
522798 Miscellaneous Expense					663
529997 Administrative Services - RGS	70,287	73,330	59,970	59,171	34,433
<b>Total Expenses</b>	<u><b>390,637</b></u>	<u><b>411,754</b></u>	<u><b>393,795</b></u>	<u><b>424,159</b></u>	<u><b>362,138</b></u>
<b>Net Operating Income</b>	<u><b>5,731</b></u>	<u><b>21,392</b></u>	<u><b>36,258</b></u>	<u><b>36,207</b></u>	<u><b>(10,487)</b></u>
<b>Other Expenses</b>					
529994 Allowed OPEB Expense	8,917	8,917	8,917	8,917	8,917
529998 Allocated Admin. Services - RGS	-	-	-	-	-
<b>Total Other Expenses</b>	<u><b>8,917</b></u>	<u><b>8,917</b></u>	<u><b>8,917</b></u>	<u><b>8,917</b></u>	<u><b>8,917</b></u>
<b>Net Other Income</b>	<u><b>(8,917)</b></u>	<u><b>(8,917)</b></u>	<u><b>(8,917)</b></u>	<u><b>(8,917)</b></u>	<u><b>(8,917)</b></u>
<b>Net Income</b>	<u><b>(3,186)</b></u>	<u><b>12,475</b></u>	<u><b>27,341</b></u>	<u><b>27,290</b></u>	<u><b>(19,404)</b></u>

**Local Government Services**  
**Profit and Loss**  
**July 2013 - March 2014**

	<u>Dec 2013</u>	<u>Jan 2014</u>	<u>Feb 2014</u>	<u>Mar 2014</u>	<u>Total</u>
<b>Income</b>					
440301 Client Billings	389,072	423,104	398,350	410,609	3,409,067
440410 Inter-JPA Revenue					279,162
480000 Miscellaneous	1,170	2,077	1	840	8,578
<b>Total Income</b>	<b>390,242</b>	<b>425,181</b>	<b>398,351</b>	<b>411,449</b>	<b>3,696,807</b>
<b>Gross Profit</b>	<b>390,242</b>	<b>425,181</b>	<b>398,351</b>	<b>411,449</b>	<b>3,696,807</b>
<b>Expenses</b>					
511010 Salaries - Regular	263,431	268,170	253,743	247,123	2,323,900
511072 Salaries non-billable				(9,940)	(9,940)
512002 Medicare Employer Expense	3,784	3,795	3,605	3,514	33,355
512004 Employee Assistance Program	29	210	122	29	839
512005 Health Insurance Expense	20,944	25,590	25,590	26,045	226,511
512006 Dental Insurance Expense	2,666	3,013	3,026	2,618	27,620
512007 Vision Insurance Expense	506	452	974	418	6,145
512008 Life Insurance Expense	809	361	488	359	6,126
512009 Long Term Disability Expense	1,387	857	989	787	11,083
512010 Stars 401A Expense		0			0
512011 Stars 457 Expense			0		855
512012 Calpers Retirement Expense	43,363	35,656	25,808	32,873	313,265
512014 Short Term Disability Expense	1,281	787	975	861	10,566
512015 Unemployment Insurance Expense	10,399	1,554	136		30,106
512018 FSA Health & Day Care Expense	111	55	436		711
520104 Telephone			119		237
520105 Cell Phones			238		758
520107 APS (ADP) Payroll Fees	353	423	325	318	5,214
520202 Bank Fees & Services	161	153	154	153	1,387
520302 Legal Services					5,371
520501 Professional Dues & Membership	345	345	345	345	1,723
520801 Mileage Reimbursement					977
520803 Travel Reimbursement			730		755
521109 Interest Expense					1,362
522798 Miscellaneous Expense	-		-		663
529997 Administrative Services - RGS	100,565	77,487	9,482	73,910	558,635
<b>Total Expenses</b>	<b>450,134</b>	<b>418,909</b>	<b>327,285</b>	<b>379,414</b>	<b>3,558,225</b>
<b>Net Operating Income</b>	<b>(59,892)</b>	<b>6,272</b>	<b>71,066</b>	<b>32,035</b>	<b>138,582</b>
<b>Other Expenses</b>					
529994 Allowed OPEB Expense	8,917	8,917	8,917	8,917	80,253
529998 Allocated Admin. Services - RGS	-	-	-	-	-
<b>Total Other Expenses</b>	<b>8,917</b>	<b>8,917</b>	<b>8,917</b>	<b>8,917</b>	<b>80,253</b>
<b>Net Other Income</b>	<b>(8,917)</b>	<b>(8,917)</b>	<b>(8,917)</b>	<b>(8,917)</b>	<b>(80,253)</b>
<b>Net Income</b>	<b>(68,809)</b>	<b>(2,645)</b>	<b>62,149</b>	<b>23,118</b>	<b>58,329</b>

# Local Government Services

## Balance Sheet

As of March 31, 2014

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Accounts Receivable</b>	
131320 Accounts Receivable - Trade	416,465
<b>Total Accounts Receivable</b>	<b>416,465</b>
<b>Other current assets</b>	
143006 Due from RGS	2,254,230
150006 Prepaid Expenses	1,034
<b>Total Other current assets</b>	<b>2,255,264</b>
<b>Total Current Assets</b>	<b>2,671,729</b>
<b>Other Assets</b>	
160001 Workers Comp Deposits/Credits	(29,739)
160002 General Liability Depos CaLJPIA	(80,920)
<b>Total Other Assets</b>	<b>(110,659)</b>
<b>TOTAL ASSETS</b>	<b>2,561,070</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
220010 Accounts Payable	103,808
<b>Total Accounts Payable</b>	<b>103,808</b>
<b>Other Current Liabilities</b>	
2100 Payroll Liabilities	0
214071 Claims Reserve Payable MSA	600,000
221001 Calpers Retirement Liab	40,714
221003 457/401A Retirement Liab	6,715
221006 FSA Health & Day Care	1,693
221015 Health Insurance Liability	(2,212)
221023 Dental Insurance Liability	(521)
221024 Vision Insurance Liability	(53)
221025 Life Insurance/AD&D Liability	(35)
221026 Child Support IWO	561
221028 Misc Benefits Liability	13
230060 Accrued Salaries, Wages & Taxes	101,385
240010 Deferred Revenue	609,000
240011 Refundable Deposits	(205,452)
250001 Accrued Vacation	132,485
250002 Contra Vacation, Sick and Admin	(12,203)
<b>Total Other Current Liabilities</b>	<b>1,272,091</b>
<b>Total Current Liabilities</b>	<b>1,375,899</b>
<b>Long-Term Liabilities</b>	
260002 Other Post Employment Benefits	378,031
<b>Total Long-Term Liabilities</b>	<b>378,031</b>
<b>Total Liabilities</b>	<b>1,753,930</b>
<b>Equity</b>	
370000 Fund Bal Unreserved/Unrestrictd	1,224,222
3900 Retained Earnings	(475,411)
Net Income	58,329
<b>Total Equity</b>	<b>807,140</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,561,070</b>