



## 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**  
**August 27, 2015**  
**2:30 p.m.**

**Leshler Center for the Arts**  
**Encore Room**  
1601 Civic Drive  
Walnut Creek, CA 94596

**1. CALL TO ORDER**

A. Election of Officers

*Action*

**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 **July 17, 2015** Minutes

*Action*

B. Approval of Payments and Deposits made February 2015 through June 2015

C. Acceptance of LGS Position Listings

**5. TREASURER'S REPORT**

A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through June 2015

*Information*

**6. OLD BUSINESS**

**Recess to Closed Session**

**1. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION**

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

**Reconvene Regular Meeting**

A. Report from Closed Session

*Information*

**7. NEW BUSINESS**

A. Approval of Membership Change

*Action*

**8. ADJOURN**

**The next Meeting will take place November 19, 2015 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  
JULY 17, 2015**

The Local Government Services Authority held a special meeting of the Executive Committee on July 17, 2015 via teleconference. The meeting was called to order at 9:13 a.m.

**1. CALL TO ORDER**

Members Present: Ken Nordhoff, Chair  
Dan Schwarz, Vice-Chair  
Chris Foss, Member  
Steve Rogers, Member  
Members Absent: Mike Garvey, Member  
Herb Pike, Member  
Other Attendees: Richard Averett, Executive Director  
Jeff Kise, Finance and Operations Manager  
Tiffany Buraglio, Executive Assistant  
Julie Carter, Alternate Member

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

**3. PUBLIC COMMENT – None.**

**4. APPROVAL OF CONSENT AGENDA**

A. Approval of **April 16, 2015** Minutes  
**Action:** Moved and seconded (Rogers/Schwarz) to approve consent agenda.  
**AYES:** Nordhoff, Schwarz, Foss, Rogers  
**NOES:** None  
**ABSTAIN:** None

**5. TREASURER’S REPORT - None**

**6. OLD BUSINESS – None**

**7. NEW BUSINESS**

A. Approval of CalPERS’ irrevocable, accelerated 10-year amortization schedule for payment of CalPERS Unfunded Accrued Liability.  
**Action:** Moved and seconded (Foss/Rogers) to approve CalPERS’ irrevocable, accelerated 10-year amortization schedule for payment of CalPERS Unfunded Accrued Liability.  
**AYES:** Nordhoff, Schwarz, Foss, Rogers  
**NOES:** None  
**ABSTAIN:** None

**8. ADJOURNMENT – The meeting adjourned at 9:20 a.m. The next regular meeting is scheduled for August 27, 2015 at 1:00 p.m. at Walnut Creek.**



**TO:** EXECUTIVE COMMITTEE **EC Meeting: 08-27-2015**  
**FROM:** Richard Averett, Executive Director/Chief Financial Officer **Item: 4B**  
**SUBJECT: PAYMENTS AND DEPOSITS – FEBRUARY 2015 THROUGH JUNE 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 February through June 2015

	Type	Date	Num	Name	Memo	Amount	Balance
110060 - Rabobank Checking	General Journal	02/05/2015	643		1/31/15 net pay	-94,438.12	-94,438.12
	General Journal	02/06/2015	644		1/31/15 payroll taxes & service fee	-35,711.48	-130,149.60
	Check	02/06/2015	113	California State Disbursement Unit	Feldman 1/31/2015 payroll	-520.50	-130,670.10
	General Journal	02/11/2015	649		1/31/15 UTC 457 contributions	-6,235.10	-136,905.20
	General Journal	02/19/2015	650		1/31/15 PERS R contribution	-15,535.05	-152,440.25
	General Journal	02/19/2015	650		1/31/15 PERS R PEPRA contribution	-5,751.60	-158,191.85
	General Journal	02/20/2015	647		2/15/15 net pay	-77,022.63	-235,214.48
	General Journal	02/23/2015	648		2/15/15 payroll taxes & service fee	-28,096.96	-263,311.44
	Check	02/23/2015	114	California State Disbursement Unit	Feldman 2/15/2015 payroll	-461.00	-263,772.44
	Check	02/23/2015	115	Allison Brooks	Check in lieu of direct deposit	-5,036.77	-268,809.21
	General Journal	02/27/2015	662		2/15/15 UTC 457 contributions	-6,205.24	-275,014.45
	Check	02/28/2015	116	California State Disbursement Unit	Feldman 2/28/2015 payroll	-461.00	-275,475.45
	Deposit	02/28/2015			Deposit	277,294.45	1,819.00
	General Journal	03/02/2015	661		2/28/15 PERS R contribution	-14,271.26	-12,452.26
	General Journal	03/02/2015	661		2/28/15 PERS R PEPRA contribution	-4,667.84	-17,120.10
	General Journal	03/05/2015	659		2/28/15 net pay	-85,364.28	-102,484.38
	General Journal	03/06/2015	660		2/28/15 payroll taxes & service fee	-30,143.72	-132,628.10
	General Journal	03/11/2015	684		UTC 2/28/15 Contribution	-6,199.33	-138,827.43
	Check	03/15/2015	117	California State Disbursement Unit	Feldman 3/15/2015 payroll	-461.00	-139,288.43
	General Journal	03/17/2015	683		2/28/15 CALPERS R Cont Confirm # 1000533304	-14,227.37	-153,515.80
	General Journal	03/17/2015	683		2/28/15 CALPERS PEPRA Cont Confirm # 1000533304	-4,870.32	-158,386.12
	General Journal	03/19/2015	675		3/15/15 net pay	-92,304.19	-250,690.31
	General Journal	03/20/2015	676		3/15/15 payroll taxes & service fee	-31,432.25	-282,122.56
	General Journal	03/27/2015	677		3/15/15 UTC 457 contributions	-6,604.49	-288,727.05
	General Journal	03/30/2015	681		3/15/15 PERS R contribution	-13,800.50	-302,527.55
	General Journal	03/30/2015	681		3/15/15 PERS R PEPRA contribution	-6,712.52	-309,240.07
	Deposit	03/31/2015			Deposit	311,520.07	2,280.00
	General Journal	04/06/2015	688		3/31/15 net pay	-106,935.76	-104,655.76
	General Journal	04/07/2015	687		3/31/15 payroll taxes & service fee	-39,097.78	-143,753.54
	Check	04/07/2015	118	California State Disbursement Unit	Feldman 3/31/2015 payroll	-461.00	-144,214.54
	General Journal	04/13/2015	708		3/31/15 UTC 457 contributions	-6,590.07	-150,804.61
	General Journal	04/14/2015	709		3/31/15 PERS R contribution	-14,805.01	-165,609.62
	General Journal	04/14/2015	709		3/31/15 PERS R PEPRA contribution	-8,070.02	-173,679.64
	General Journal	04/21/2015	711		4/15/15 net pay	-95,803.10	-269,482.74
	General Journal	04/22/2015	712		4/15/15 payroll taxes & service fee	-32,789.94	-302,272.68
	General Journal	04/24/2015	718		4/15 UTC 457 contributions	-6,650.34	-308,923.02
	Check	04/28/2015	119	California State Disbursement Unit	Feldman 4/15/2015 payroll	-461.00	-309,384.02
	General Journal	04/28/2015	720		4/15/15 PERS R contribution	-14,081.59	-323,465.61
	General Journal	04/28/2015	720		4/15/15 PERS R PEPRA contribution	-7,498.92	-330,964.53

**Local Government Services**  
**Transaction Detail by Account**  
**February through June 2015**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Deposit	04/30/2015			Deposit	333,244.53	2,280.00
General Journal	05/06/2015	722		4/30/15 net pay	-101,777.32	-99,497.32
General Journal	05/07/2015	723		4/30/15 payroll taxes & service fee	-34,904.60	-134,401.92
Check	05/13/2015	120	California State Disbursement Unit	Feldman PPE 4/30/15	-461.00	-134,862.92
General Journal	05/14/2015	729		4/30/15 UTC 457 contributions	-6,654.42	-141,517.34
General Journal	05/14/2015	730		4/30/15 PERS R contribution	-14,055.00	-155,572.34
General Journal	05/14/2015	730		4/30/15 PERS R PEPRA contribution	-7,855.94	-163,428.28
General Journal	05/21/2015	739		5/15/15 net pay	-101,305.14	-264,733.42
General Journal	05/22/2015	740		5/15/15 payroll taxes & fees	-35,519.67	-300,253.09
General Journal	05/27/2015	743		5/15/15 UTC 457 contributions	-6,646.07	-306,899.16
General Journal	05/28/2015	741		5/15/15 PERS R Classic contribution Confirm #1000561069	-14,063.28	-320,962.44
General Journal	05/28/2015	741		5/15/15 PERS R PEPRA contribution Confirm #100056107C	-8,255.34	-329,217.78
Check	05/28/2015	121	California State Disbursement Unit	Feldman PPE 5/15/15	-461.00	-329,678.78
General Journal	05/29/2015	742		GASB 68 report for Classic Plan	-850.00	-330,528.78
General Journal	05/29/2015	742		GASB 68 report for PEPRA Plan	-850.00	-331,378.78
Deposit	05/31/2015			Deposit	331,958.78	580.00
General Journal	05/31/2015	753		5/31/15 PERS R contribution Confirm #1000567759	-13,390.46	-12,810.46
General Journal	05/31/2015	753		5/31/15 PERS R PEPRA contribution Confirm #100056776C	-7,509.12	-20,319.58
General Journal	05/31/2015	754		5/31/15 UTC 457 contributions	-6,696.04	-27,015.62
General Journal	06/04/2015	755		5/31/15 net pay	-98,935.59	-125,951.21
General Journal	06/05/2015	756		5/31/15 payroll taxes & fees	-33,178.99	-159,130.20
Check	06/05/2015	122	California State Disbursement Unit	C Feldman - 5/31 payroll	-461.00	-159,591.20
General Journal	06/11/2015	758		6/12/15 net pay seperation pay	-4,104.91	-163,696.11
General Journal	06/12/2015	759		6/12/15 payroll taxes & fees seperation pay	-1,875.32	-165,571.43
General Journal	06/19/2015	763		6/15/15 net pay	-96,485.30	-262,056.73
General Journal	06/22/2015	761		6/23/15 net pay seperation pay	-1,329.95	-263,386.68
General Journal	06/22/2015	764		6/15/15 payroll taxes & fees	-32,602.19	-295,988.87
Check	06/22/2015	123	California State Disbursement Unit	Feldman PPE 6/15/15	-461.00	-296,449.87
General Journal	06/23/2015	762		6/23/15 payroll taxes & fees	-341.19	-296,791.06
General Journal	06/25/2015	757		6/15/15 UTC 457 contributions	-6,841.23	-303,632.29
General Journal	06/29/2015	767		6/15/15 PERS R contribution Confirm #1000572255	-13,603.31	-317,235.60
General Journal	06/29/2015	767		6/15/15 PERS R PEPRA contribution Confirm #1000572256	-7,867.38	-325,102.98
Deposit	06/30/2015			ZBA Xfer to LGS	327,382.98	2,280.00
Total 110060 - Rabobank Checking					<u>2,280.00</u>	<u>2,280.00</u>
<b>TOTAL</b>					<b><u>2,280.00</u></b>	<b><u>2,280.00</u></b>

**LGS Employees**

<b>Base Department</b>	<b>Job Title</b>	<b>Status Fulltime</b>
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
6020-019 - MTC-6031	Program Coordinator	1
6020-027 - MTC-1251	Contract Assistant	1
6020-032 - MTC-9130	Administrative Specialist	1
6020-032 - MTC-9130	Program Coordinator	1
6020-032 - MTC-9130	Technical Specialist	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	Program Advisor	1
6020-036 - MTC-1161	Technical Assistant	1
6020-036 - MTC-1161	Program Coordinator	1
6020-038 - MTC-6840	Technical Specialist	1
6020-039 - MTC-8933	Project Manager	1
6020-040 - MTC-1252	Program Coordinator	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
<b>FTE</b>		<b>34.9</b>
<b>Employee Count</b>		<b>35</b>



**TO:** EXECUTIVE COMMITTEE  
**FROM:** Richard Averett, Executive Director/Chief Financial Officer  
**SUBJECT:** FINANCIAL REPORT ANALYSIS

**EC Meeting: 08-27-2015**  
**Item: 5A**

**RECOMMENDATION**

No action is required of the Executive Committee. These are informational, preliminary financial reports through June 2015, and are attached for review.

**ANALYSIS**

All reports are draft and unaudited. Accruals for earned but not paid leave time are posted to the financials monthly. The Authorities 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.

Through June 2015, the net income for the JPA was \$216,595. Through the same period, net equity for the JPA was \$816,594. Net income as stated here does not include a mid-year transfer to the insurance pool for claims reserve, and will be restated to include this "expense". Net equity is correctly stated to include this mid-year additional insurance pool contribution.

Local Government Services  
**Profit & Loss**  
July 2014 through June 2015

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
440301 · Client Billings	5,149,954
480000 · Miscellaneous	24,942
Total Income	<u>5,174,897</u>
Gross Profit	5,174,897
Expense	
511010 · Salaries - Regular	3,111,799
511072 · Salaries non-billable	55,907
512002 · Medicare Employer Expense	45,542
512004 · Employee Assistance Program	1,229
512005 · Health Insurance Expense	302,096
512006 · Dental Insurance Expense	32,685
512007 · Vision Insurance Expense	3,855
512008 · Life Insurance Expense	4,747
512009 · Long Term Disability Expense	7,233
512012 · Calpers Retirement Expense	405,765
512014 · Short Term Disability Expense	6,732
512015 · Unemployment Insurance Expense	17,547
512018 · FSA Health & Day Care Expense	952
512019 · Employee Expense Allowances	49,490
520104 · Telephone	360
520107 · APS (ADP) Payroll Fees	4,571
520109 · Communications - Employee Reimb	1,974
520202 · Bank Fees & Services	674
520302 · Legal Services	4,841
520320 · Professional Services	3,100
520501 · Professional Dues & Membership	2,067
520503 · Conferences & Meetings	2,659
520801 · Mileage Reimbursement	92
520803 · Travel Reimbursement	8,650
520805 · Supplies and Meals	517
520904 · Computer Maintenance	65
522798 · Miscellaneous Expense	-
529997 · Administrative Services - RGS	776,111
Total Expense	<u>4,851,258</u>
Net Ordinary Income	323,639
Other Income/Expense	
Other Expense	
529994 · Allowed OPEB / HRA Expense	107,044
529998 · Allocated Admin. Services - RGS	-
Total Other Expense	<u>107,044</u>
Net Other Income	<u>(107,044)</u>
Net Income	<u><u>216,595</u></u>

**Local Government Services**  
**Balance Sheet**  
As of June 30, 2015

	<u>Jun 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Accounts Receivable</b>	
131320 · Accounts Receivable - Trade	313,871
<b>Total Accounts Receivable</b>	<u>313,871</u>
<b>Other Current Assets</b>	
143006 · Due from RGS	2,235,964
150006 · Prepaid Expenses	689
150007 · Prepaid Insurance	534
<b>Total Other Current Assets</b>	<u>2,237,187</u>
<b>Total Current Assets</b>	<u>2,551,058</u>
<b>TOTAL ASSETS</b>	<u><u>2,551,058</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2100*OE · Payroll Liabilities	0
214071 · Claims Reserve Payable MSA	1,292,649
221001 · Calpers Retirement Liab	26,511
221003 · 457/401A Retirement Liab	6,445
221006 · FSA Health & Day Care	564
221015 · Health Insurance Liability	666
221023 · Dental Insurance Liability	105
221026 · Child Support IWO	461
221028 · Misc Benefits Liability	13
230060 · Accrued Salaries, Wages & Taxes	125,632
240010 · Deferred Revenue	14,500
240011 · Refundable Deposits	(0)
250001 · Accrued Vacation	194,983
250002 · Contra Vacation, Sick and Admin	0
250003 · Claims Payable	8,391
<b>Total Other Current Liabilities</b>	<u>1,670,920</u>
<b>Total Current Liabilities</b>	1,670,920
<b>Long Term Liabilities</b>	
260003 · Health Reimbursement Account	63,544
<b>Total Long Term Liabilities</b>	<u>63,544</u>
<b>Total Liabilities</b>	1,734,464
<b>Equity</b>	
32000 · Retained Earnings	(417,233)
370000 · Fund Bal Unreserved/Unrestrictd	1,017,232
Net Income	216,595
<b>Total Equity</b>	<u>816,594</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,551,058</u></u>



**TO:** EXECUTIVE COMMITTEE  
**FROM:** RICHARD AVERETT, Executive Director  
**SUBJECT:** MEMBERSHIP CHANGE

**Study Session: 8-27-2015**  
**Item: 7A**

**RECOMMENDATION**

Approval of the Local Government Services Authority membership expiration for the Association of Bay Area Governments (ABAG), effective August 15, 2015.

**BACKGROUND**

The Executive Committee approved the *JPA Member in Good Standing Policy* at the January 12, 2012 meeting. As stated by the policy, criteria for a “member in good standing” includes:

- Regular attendance at meetings, as defined by attendance at three-fourths (75%) of the scheduled meetings during a fiscal year.
- Actively contributing to the work of the Board and/or Executive Committee and showing concern for the JPA’s development.

Pertaining to the first criteria, ABAG representatives have been unable to regularly attend JPA meetings over the past two fiscal years. In early July 2015, a letter was sent to the Executive Director of ABAG inquiring as to their interest in continuing membership on the Board. Executive Director Averett received a call from the ABAG Executive Director on July 15, 2015 expressing their desire to withdraw their membership on the Board.

Approval of the recommended action would also remove ABAG’s membership on the Board and any committees appointed by the Board or Chair.

**FISCAL IMPACT**

There is no significant fiscal impact of approving this membership status change for one member agency.