LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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# RGS 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**
**June 9, 2011**
**10:00 a.m.**

**Cavallo Point**
The Lodge at the Golden Gate
601 Murray Circle, Suite 2404, Fort Baker
Sausalito, Ca 94965

**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 **April 14th, 2011** Minutes — *Action*

**4. TREASURER'S REPORT**

A. Review of Month-End Financial Reports through April 2011 — *Information*
B. Approval of Payments and Deposits made March and April 2011 — *Action*
C. Approval of Investments Report through May 2011 — *Action*
D. Authorize Board Chair to Approve FY2011 Audit Engagement — *Action*
E. Recommend Approval of 2012 Budget — *Action*

**5. OLD BUSINESS**

A. Approve alternative Training Offering for Member Agencies — *Action*

**6. NEW BUSINESS**

A. Update on Clients and Prospective Members — *Discussion*
B. Regularly Scheduled Meetings Calendar — *Discussion*
C. Approval of JPA Membership Guidelines — *Action*
D. Approval of new JPA member agency - Walnut Creek — *Action*
E. Compensation Philosophy - Oral report and discussion — *Discussion*

**Recess to Closed Session**

1. Conference with Executive Committee Representative
   Pursuant to Government Code Section 54957.6
   Agency designated representative: Michael P. Garvey.
   Unrepresented employee: Executive Director/CFO
2. Public Employee Performance Evaluation
   Pursuant to Government Code Section 54957
   Title: Executive Director

**Reconvene Regular Meeting**

F. Report from Closed Session - Executive Committee Representative will report form Closed Session
G. Approve Revised Terms of Contract with Executive Director — *Approve*

**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. NEXT MEETING: July 14th at 4:15 p.m. or August 11th at 4:15 p.m. via teleconference.**

**9. ADJOURN**

***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.

**DRAFT**
**ACTION MINUTES**

**REGIONAL GOVERNMENT SERVICES**
**JOINT POWERS AUTHORITY**
**EXECUTIVE COMMITTEE MINUTES**

The Regional Government Services Joint Powers Authority held a regular committee meeting by teleconference on April 14, 2011 at **Association of Bay Area Governments,** Finance Dir. Office, Rm.301, 101 Eighth St., Oakland, CA 94604, **San Mateo County Transit District,** 3rd Floor Exec. Conf. Rm., 1250 San Carlos Ave., San Carlos, CA 94070, **San Rafael City Hall,** City Manager's Conference Room, 1400 Fifth Avenue, San Rafael, CA 94915, **Yountville Town Hall,** Town Manager's Office, 6550 Yount Street, Yountville, CA 94599. The meeting was called to order at 4:33 p.m.

**1. ROLL CALL**

A. Members Present: Michael Garvey, Chair; Dan Schwarz, Vice-Chair; Herb Pike, Member; Nancy Mackle, Member; Steve Rogers, Member
Other Attendees: Richard Averett, LGS Executive Director/CFO; Jennifer Bower, Director of Human Resources
Members Absent: Joni Pattillo, Member

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

**3. APPROVAL OF CONSENT AGENDA**

A. Approval of **February 10th, 2011** Minutes.
B. Approval of management services agreement with the City of Stockton.

**ACTION:** **M/S Pike/Rogers** to approve the Consent Agenda.
**AYES:** Chair Garvey, Vice-Chair Schwarz, Members Pike, Rogers and Mackle
**NOES:** None
**ABSTAIN:** None

**4. TREASURER'S REPORT**

A. Review of month-end preliminary financial reports through February 2011. The Executive Director reviewed the reports and noted that leave accruals and other fiscal-year-end adjustments had not been included in the reports presented. The Executive Director noted that overall financial performance of the JPAs is similar to last year. The business growth the JPAs have been experiencing would normally have resulted in a more positive net balance; but the JPAs have had to increase spending on administration services including increasing administrative staffing, an OPEB study and Time and Attendance software and implementation in order to maintain service levels to our twenty-nine clients and 110 employees, and to be prepared for future expansion. The reports were received as presented.
B. Approval of Payments and Deposits made January and February 2011. The Executive Director noted that there were no unusual vendor payments, with most checks being for payroll, benefit plan providers and employee reimbursements. It was also noted for newer Committee Members that Committee approval of disbursements made is an integral part of JPA internal controls, so all payments are brought to the next regularly scheduled Committee meeting for review and approval.

**ACTION:** **M/S Pike/Rogers** to approve the payments and deposits as presented.
**AYES:** Chair Garvey, Vice-Chair Schwarz, Members Pike, Rogers and Mackle
**NOES:** None
**ABSTAIN:** None

C. Approval of Investments Report through March 2011. The Committee discussed and requested changes to the format of the Investments Report to combine the three estimated earnings into one number for comparison with the budgeted revenue.

**ACTION:** **M/S Schwarz/Pike** to approve the investments report as presented.
**AYES:** Chair Garvey, Vice-Chair Schwarz, Members Pike, Rogers and Mackle
**NOES:** None
**ABSTAIN:** None

**5. OLD BUSINESS**

A. The Human Resources Director noted that at the last Committee meeting, Members had discussed training alternatives to Berkeley Executive Seminar for those agencies that don't have two representatives to send to BES. The HR Director will develop and present alternative training opportunities at the June 9, 2011 annual meeting. The Committee discussed possible attendance and will let Executive Director Averett

know the names of the selected participants by late May. In addition, for those Board Member agencies that would not have two in attendance, the Committee Members indicated an interest in allowing another Member agency to use a third BES slot (from the unused sponsorship of the agency with only one attendee.

**6. NEW BUSINESS**

A. Client and Prospective Client Update – Staff has had discussions with several potential new clients including SolTrans, Cities of Belmont, East Palo Alto, Walnut Creek and Burlingame. The City of Walnut Creek has informally inquired about joining the JPAs. A discussion ensued regarding the JPAs' needs for long-term growth and stability. Member discussion ensued about how the JPAs are developing a talent pool, and the appropriate number and geographic diversity of JPA members in order to more effectively govern the JPAs and represent California local agencies. Parity among Committee Members also was discussed relative to considerations for adding Member Agencies. The Chair requested this item be placed on the June 9, 2011 agenda for further discussion. Chair Garvey and Executive Director will develop an agenda item to address JPA Membership.

B. Regularly Scheduled Meetings – The Members reviewed the scheduled upcoming meeting, discussed and expressed a desire to cancel the May 12th meeting if no subsequent business required a meeting. The next scheduled meeting date would be the annual meeting on June 9th at Cavallo Point. This item was for discussion only, and no action was taken.

**RECESS TO CLOSED SESSION**

4:50 pm: Chair Garvey recessed the Executive Committee meeting to closed session to discuss:

1. Conference with Executive Committee Representative
   Pursuant to Government Code Section 54957.6
   Agency designated representative: Michael P. Garvey
   Unrepresented employee: Executive Director/CFO
2. Public Employee Performance Evaluation
   Pursuant to Government Code Section 54957
   Title: Executive Director

**RECONVENE REGULAR MEETING**

5:25 pm: Chair Garvey reconvened the Executive Committee meeting and noted that Members Mackle and Rogers left the meeting prior to reconvening the regular meeting.

C. Report From Closed Session – The Chair reported that no decisions had been made during closed session.

D. Approval of Revised Terms of Contract with Executive Director
   This agenda item is to be continued to the June 9, 2011 annual meeting, by which time:
   1) The HR Director will have reviewed methods of calculating the Consumer Price Index and will have reviewed the Executive Director salary surveys;
   2) The Chair will have drafted the Executive Director's evaluation; and
   3) The Chair and Executive Director will draft organizational goals to be included in future annual Executive Director performance evaluations.

   The Committee expressed a reluctance to lock future raises into automatic CPI increases without review by the Committee. The Committee also expressed interest in a performance bonus program that included an additional three percent bonus available, which could be earned if organizational goals were achieved.

**7. PUBLIC COMMENT –** None.

**8. NEXT MEETING –** The May 12th meeting is cancelled if there are no items needing the Committee's attention. The next meeting would be at 10:15 a.m. on June 9th, 2011 at Cavallo Point.

**9. ADJOURNED -** Meeting adjourned at 5:31 p.m.

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, CFO/TREASURER **Item: 4A**
**SUBJECT:** **FINANCIAL REPORT ANALYSIS**

## RECOMMENDATION

No action is required of the Executive Committee. These are informational, preliminary financial reports through April 2011 month-end, and are attached for review. All reports are draft and unaudited.

## P&L ANALYSIS

Through April 2011, the net income for the JPAs was as follows:

- LGS net income equals $304,162 for the fiscal-year-to-date (FYTD). The balance sheet shows Total Equity of $1,311,670.
- RGS net income equals $457,835 for the FYTD. The balance sheet shows Total Equity of $809,224.
- Combined LGS/RGS net income equals $761,997 for the 2010 FYTD. Combined Total Equity equals $2,120,894.

Accruals for earned but not paid leave time have not been posted to the financials. These accruals are posted at the conclusion of the fiscal year. The results shown are preliminary estimates. Combined financial performance has continued to be positive since 'turning the corner' in March 2007, because increased client services revenue has outstripped more modestly increasing support expenses. However, those support costs have increased more markedly in recent months in order to maintain service levels for a rapidly increasing customer and employee base. Support cost increases include outside accounting and technology services, and office, HR and analytical staff services.

Several factors could dampen future financial performance:

1. Loss of a major client (with 10 or more assigned staff) would negatively impact financial performance. TJPA, with 12 assigned staff, will be leaving the JPAs early in the next fiscal year.
2. Several smaller client projects will be completed over the next several months. Normal attrition is expected to be replaced by new and repeat client project/interim work, as Executive Committee Members and staff continue to communicate to the public sector about JPA services.
3. Support services cost increases traditionally lag increases in client services provided. Due to growth in clients and employees, support services costs are or will increase for Human Resources management, financial services and administrative support. These increases will remain below client revenues, but may moderate the pace of net gain experienced in FY2010.
4. Historically low interest rates have reduced earnings, and are expected to remain depressed for some time.

# Regional Government Services
# Profit & Loss by Class
### July 2010 through April 2011

| | Admin - JPAs | Belvedere | C - IV | Calistoga | Davis | Lincoln | GCHP |
|---|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | | |
| **Income** | | | | | | | |
| **440301 · Client Billings** | 0.00 | 87,705.22 | 192,233.24 | 8,410.00 | 79,775.00 | 0.00 | 1,355,823.91 |
| **440400 · LGS - Admin. Services** | 580,280.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **440410 · Client Administration Fees** | 0.00 | 0.00 | -19,256.17 | 0.00 | 0.00 | 0.00 | 22,406.43 |
| **440420 · Finance Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,132.84 |
| **480000 · Miscellaneous Income** | 18,221.57 | 0.00 | 2,263.94 | 0.00 | 0.00 | 0.00 | 39,640.41 |
| **Total Income** | 598,501.60 | 87,705.22 | 175,241.01 | 8,410.00 | 79,775.00 | 0.00 | 1,423,003.59 |
| **Expense** | | | | | | | |
| **511010 · Salaries - Regular** | 341,657.04 | 67,118.50 | 131,248.23 | 5,722.50 | 61,027.88 | 0.00 | 970,295.30 |
| **511072 · Salaries - Nonbillable** | 4,306.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512002 · Medicare Employer Expense** | 4,932.53 | 973.22 | 1,925.61 | 82.96 | 884.91 | 0.00 | 14,002.32 |
| **512003 · Workers' Comp Exp clerical** | 49,878.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512004 · Employee Assistance Program** | 2,816.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512005 · Health Insurance Expense** | 10,538.98 | 0.00 | 460.42 | 45.60 | 0.00 | 0.00 | 29,093.30 |
| **512006 · Dental Insurance Expense** | 1,607.56 | 0.00 | 1,144.45 | 0.00 | 0.00 | 0.00 | 5,261.76 |
| **512007 · Vision Insurance Expense** | 305.21 | 0.00 | 230.00 | 0.00 | 0.00 | 0.00 | 939.43 |
| **512008 · Life Insurance Expense** | 507.49 | 0.00 | 376.11 | 0.00 | 0.00 | 0.00 | 1,405.42 |
| **512009 · Long Term Disability Expense** | 842.21 | 0.00 | 645.30 | 0.00 | 0.00 | 0.00 | 2,321.11 |
| **512011 · Stars 401A Expense** | 39,426.87 | 6,711.88 | 12,145.63 | 572.25 | 6,102.80 | 0.00 | 95,017.09 |
| **512014 · Short Term Disability Expense** | 584.79 | 0.00 | 640.46 | 0.00 | 0.00 | 0.00 | 2,153.00 |
| **512018 · FSA Health & Day Care Expense** | 1,965.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520104 · Telephone/Internet** | 2,261.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131.00 |
| **520105 · Cell Phones** | 482.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520107 · ADP Payroll Fees** | 12,699.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520201 · Office Supplies** | 944.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520202 · Bank Fees & Services** | 3,881.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520204 · Printing & Postage** | 1,238.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281.75 |
| **520302 · Legal Services** | 16,756.71 | 0.00 | 0.00 | 0.00 | 0.00 | 180.00 | 3,115.40 |
| **520320 · Professional Services** | 89,930.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520501 · Professional Dues & Membership** | 14,203.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 454.00 |
| **520503 · Conferences & Meetings** | 26,461.20 | 0.00 | 4,478.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520504 · Publications** | 33,443.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,908.24 |
| **520701 · General Liability Insurance Exp** | 97,036.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520750 · Interest Expense** | 6.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520801 · Mileage Reimbursement** | 3,508.57 | 0.00 | 709.92 | 38.85 | 0.00 | 0.00 | 8,639.10 |
| **520803 · Travel Reimbursement** | 1,593.39 | 0.00 | 277.20 | 0.00 | 0.00 | 0.00 | 35,924.45 |
| **520805 · Supplies & Meals Reimbursement** | 2,424.98 | 0.00 | 1,609.60 | 0.00 | 0.00 | 0.00 | 5,858.66 |
| **520904 · Computer Install & Maintenance** | 22,372.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 543.65 |
| **Total Expense** | 788,615.29 | 74,803.60 | 155,891.57 | 6,462.16 | 68,015.59 | 180.00 | 1,179,344.98 |
| **Net Ordinary Income** | -190,113.69 | 12,901.62 | 19,349.44 | 1,947.84 | 11,759.41 | -180.00 | 243,658.61 |
| **Other Income/Expense** | | | | | | | |
| **Other Expense** | | | | | | | |
| **529997 · Unallocated Admin. Svcs - RGS** | -190,113.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **529999 · Allocated Unbillable Expenses** | 0.00 | 4,441.48 | 8,874.38 | 425.89 | 4,039.89 | 0.00 | 72,062.36 |
| **Total Other Expense** | -190,113.69 | 4,441.48 | 8,874.38 | 425.89 | 4,039.89 | 0.00 | 72,062.36 |
| **Net Other Income** | 190,113.69 | -4,441.48 | -8,874.38 | -425.89 | -4,039.89 | 0.00 | -72,062.36 |
| **Net Income** | **0.00** | **8,460.14** | **10,475.06** | **1,521.95** | **7,719.52** | **-180.00** | **171,596.25** |

# Regional Government Services
# Profit & Loss by Class
### July 2010 through April 2011

| | Gilroy | Larkspur | LGS - TAM | Marin Transit | MEA | Menlo Pk FPD | Menlo Pk US&R |
|---|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | | |
| **Income** | | | | | | | |
| **440301 · Client Billings** | 2,850.00 | 6,007.50 | 0.00 | 415,267.89 | 486,689.90 | 117,348.03 | 7,750.00 |
| **440400 · LGS - Admin. Services** | 0.00 | 0.00 | 213,828.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| **440410 · Client Administration Fees** | 0.00 | 0.00 | 0.00 | -143,420.29 | -215,959.19 | 0.00 | 0.00 |
| **440420 · Finance Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 232.90 | 0.00 | 0.00 |
| **480000 · Miscellaneous Income** | 390.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Income** | 3,240.00 | 6,007.50 | 213,828.82 | 271,847.60 | 270,963.61 | 117,348.03 | 7,750.00 |
| **Expense** | | | | | | | |
| **511010 · Salaries - Regular** | 2,385.00 | 4,725.00 | 185,214.73 | 160,751.06 | 105,025.16 | 91,131.90 | 6,200.00 |
| **511072 · Salaries - Nonbillable** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512002 · Medicare Employer Expense** | 34.59 | 66.09 | 2,711.35 | 2,351.90 | 1,539.95 | 1,287.61 | 89.90 |
| **512003 · Workers' Comp Exp clerical** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512004 · Employee Assistance Program** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512005 · Health Insurance Expense** | 0.00 | 492.30 | 0.00 | 5,824.25 | 5,459.84 | 0.00 | 0.00 |
| **512006 · Dental Insurance Expense** | 0.00 | 0.00 | 1,260.90 | 1,846.14 | 1,878.20 | 0.00 | 0.00 |
| **512007 · Vision Insurance Expense** | 0.00 | 0.00 | 252.16 | 290.32 | 420.24 | 0.00 | 0.00 |
| **512008 · Life Insurance Expense** | 0.00 | 0.00 | 414.24 | 429.50 | 339.14 | 0.00 | 0.00 |
| **512009 · Long Term Disability Expense** | 0.00 | 0.00 | 712.48 | 732.32 | 577.47 | 0.00 | 0.00 |
| **512011 · Stars 401A Expense** | 238.50 | 472.50 | 22,426.20 | 15,462.06 | 12,242.36 | 8,345.21 | 620.00 |
| **512014 · Short Term Disability Expense** | 0.00 | 0.00 | 693.76 | 726.82 | 573.07 | 0.00 | 0.00 |
| **512018 · FSA Health & Day Care Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520104 · Telephone/Internet** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520105 · Cell Phones** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520107 · ADP Payroll Fees** | 0.00 | 0.00 | 0.00 | 312.32 | 0.00 | 0.00 | 0.00 |
| **520201 · Office Supplies** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520202 · Bank Fees & Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520204 · Printing & Postage** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520302 · Legal Services** | 0.00 | 0.00 | 143.00 | 322.00 | 0.00 | 0.00 | 0.00 |
| **520320 · Professional Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520501 · Professional Dues & Membership** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520503 · Conferences & Meetings** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520504 · Publications** | 0.00 | 0.00 | 0.00 | 889.00 | 0.00 | 0.00 | 0.00 |
| **520701 · General Liability Insurance Exp** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520750 · Interest Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520801 · Mileage Reimbursement** | 390.00 | 126.00 | 0.00 | 38.00 | 0.00 | 0.00 | 0.00 |
| **520803 · Travel Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520805 · Supplies & Meals Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53.95 | 0.00 |
| **520904 · Computer Install & Maintenance** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 3,048.09 | 5,881.89 | 213,828.82 | 189,975.69 | 128,055.43 | 100,818.67 | 6,909.90 |
| **Net Ordinary Income** | 191.91 | 125.61 | 0.00 | 81,871.91 | 142,908.18 | 16,529.36 | 840.10 |
| **Other Income/Expense** | | | | | | | |
| **Other Expense** | | | | | | | |
| **529997 · Unallocated Admin. Svcs - RGS** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **529999 · Allocated Unbillable Expenses** | 164.08 | 304.23 | 0.00 | 13,766.64 | 13,721.87 | 5,942.62 | 392.47 |
| **Total Other Expense** | 164.08 | 304.23 | 0.00 | 13,766.64 | 13,721.87 | 5,942.62 | 392.47 |
| **Net Other Income** | -164.08 | -304.23 | 0.00 | -13,766.64 | -13,721.87 | -5,942.62 | -392.47 |
| **Net Income** | **27.83** | **-178.62** | **0.00** | **68,105.27** | **129,186.31** | **10,586.74** | **447.63** |

# Regional Government Services
# Profit & Loss by Class
### July 2010 through April 2011

| | MERA | MGSA | MMWD | MTA | MTC | Rohnert Park | San Bruno |
|---|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | | |
| **Income** | | | | | | | |
| **440301 · Client Billings** | 75,000.00 | 191,647.90 | 52,889.45 | 33,782.70 | 41,508.00 | 78,740.00 | 23,856.00 |
| **440400 · LGS - Admin. Services** | 0.00 | 0.00 | 0.00 | 0.00 | 7,457.00 | 0.00 | 0.00 |
| **440410 · Client Administration Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **440420 · Finance Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **480000 · Miscellaneous Income** | 0.00 | 997.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Income** | 75,000.00 | 192,645.05 | 52,889.45 | 33,782.70 | 48,965.00 | 78,740.00 | 23,856.00 |
| **Expense** | | | | | | | |
| **511010 · Salaries - Regular** | 58,782.00 | 172,846.74 | 42,641.40 | 0.00 | 43,612.59 | 59,853.93 | 19,770.01 |
| **511072 · Salaries - Nonbillable** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512002 · Medicare Employer Expense** | 852.40 | 2,518.60 | 618.28 | 0.00 | 627.60 | 850.30 | 286.58 |
| **512003 · Workers' Comp Exp clerical** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512004 · Employee Assistance Program** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512005 · Health Insurance Expense** | 0.00 | 5,496.00 | 0.00 | 0.00 | 0.58 | 2,682.87 | 0.00 |
| **512006 · Dental Insurance Expense** | 0.00 | 572.38 | 0.00 | 0.00 | 0.57 | 0.00 | 565.55 |
| **512007 · Vision Insurance Expense** | 0.00 | 152.80 | 0.00 | 0.00 | 0.15 | 0.00 | 110.80 |
| **512008 · Life Insurance Expense** | 0.00 | 208.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512009 · Long Term Disability Expense** | 0.00 | 356.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512011 · Stars 401A Expense** | 5,878.20 | 17,284.60 | 4,264.14 | 0.00 | 4,221.20 | 5,923.50 | 1,973.45 |
| **512014 · Short Term Disability Expense** | 0.00 | 353.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512018 · FSA Health & Day Care Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520104 · Telephone/Internet** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520105 · Cell Phones** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520107 · ADP Payroll Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520201 · Office Supplies** | 0.00 | 62.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520202 · Bank Fees & Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520204 · Printing & Postage** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520302 · Legal Services** | 0.00 | 0.00 | 214.30 | 0.00 | 128.00 | 0.00 | 193.00 |
| **520320 · Professional Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520501 · Professional Dues & Membership** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520503 · Conferences & Meetings** | 0.00 | 0.00 | 0.00 | 0.00 | -125.00 | 0.00 | 0.00 |
| **520504 · Publications** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520701 · General Liability Insurance Exp** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520750 · Interest Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520801 · Mileage Reimbursement** | 0.00 | 1,446.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520803 · Travel Reimbursement** | 0.00 | 452.91 | 0.00 | 0.00 | 499.31 | 0.00 | 0.00 |
| **520805 · Supplies & Meals Reimbursement** | 0.00 | 1,567.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520904 · Computer Install & Maintenance** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 65,512.60 | 203,318.89 | 47,738.12 | 0.00 | 48,965.00 | 69,310.60 | 22,899.39 |
| **Net Ordinary Income** | 9,487.40 | -10,673.84 | 5,151.33 | 33,782.70 | 0.00 | 9,429.40 | 956.61 |
| **Other Income/Expense** | | | | | | | |
| **Other Expense** | | | | | | | |
| **529997 · Unallocated Admin. Svcs - RGS** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **529999 · Allocated Unbillable Expenses** | 3,798.08 | 9,755.74 | 2,678.38 | 1,710.79 | 2,102.01 | 3,987.47 | 1,208.09 |
| **Total Other Expense** | 3,798.08 | 9,755.74 | 2,678.38 | 1,710.79 | 2,102.01 | 3,987.47 | 1,208.09 |
| **Net Other Income** | -3,798.08 | -9,755.74 | -2,678.38 | -1,710.79 | -2,102.01 | -3,987.47 | -1,208.09 |
| **Net Income** | **5,689.32** | **-20,429.58** | **2,472.95** | **32,071.91** | **-2,102.01** | **5,441.93** | **-251.48** |

# Regional Government Services
# Profit & Loss by Class
### July 2010 through April 2011

| | San Mateo Cty | San Mateo Co | San Rafael | Sausalito | SBWMA | SMARTD | Stars |
|---|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | | |
| **Income** | | | | | | | |
| **440301 · Client Billings** | 13,627.50 | 7,592.50 | 232,399.06 | 150,833.30 | 250.00 | 17,375.00 | 0.00 |
| **440400 · LGS - Admin. Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **440410 · Client Administration Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **440420 · Finance Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **480000 · Miscellaneous Income** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Income** | 13,627.50 | 7,592.50 | 232,399.06 | 150,833.30 | 250.00 | 17,375.00 | 0.00 |
| **Expense** | | | | | | | |
| **511010 · Salaries - Regular** | 10,783.50 | 8,674.60 | 181,360.16 | 118,080.00 | 187.50 | 12,557.55 | 11,604.04 |
| **511072 · Salaries - Nonbillable** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512002 · Medicare Employer Expense** | 156.37 | 125.77 | 2,614.00 | 1,738.72 | 2.52 | 182.78 | 168.74 |
| **512003 · Workers' Comp Exp clerical** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512004 · Employee Assistance Program** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **512005 · Health Insurance Expense** | 0.00 | 145.60 | 5,496.00 | 0.00 | 0.00 | 36.87 | 599.65 |
| **512006 · Dental Insurance Expense** | 0.00 | 0.00 | 572.38 | 572.38 | 0.00 | 0.00 | 63.98 |
| **512007 · Vision Insurance Expense** | 0.00 | 0.00 | 381.30 | 152.80 | 0.00 | 0.00 | 13.90 |
| **512008 · Life Insurance Expense** | 0.00 | 0.00 | 568.82 | 391.60 | 0.00 | 0.00 | 30.41 |
| **512009 · Long Term Disability Expense** | 0.00 | 0.00 | 977.94 | 675.00 | 0.00 | 0.00 | 50.48 |
| **512011 · Stars 401A Expense** | 1,078.35 | 721.85 | 22,699.44 | 11,250.00 | 18.75 | 1,255.74 | 1,734.84 |
| **512014 · Short Term Disability Expense** | 0.00 | 0.00 | 848.60 | 596.00 | 0.00 | 0.00 | 34.55 |
| **512018 · FSA Health & Day Care Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520104 · Telephone/Internet** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.51 |
| **520105 · Cell Phones** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520107 · ADP Payroll Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520201 · Office Supplies** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520202 · Bank Fees & Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520204 · Printing & Postage** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520302 · Legal Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520320 · Professional Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520501 · Professional Dues & Membership** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520503 · Conferences & Meetings** | 0.00 | 0.00 | 93.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520504 · Publications** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520701 · General Liability Insurance Exp** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520750 · Interest Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520801 · Mileage Reimbursement** | 0.00 | 314.50 | 0.00 | 0.00 | 0.00 | 38.00 | 0.00 |
| **520803 · Travel Reimbursement** | 0.00 | 0.00 | 373.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520805 · Supplies & Meals Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **520904 · Computer Install & Maintenance** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 12,018.22 | 9,982.32 | 215,985.69 | 133,456.50 | 208.77 | 14,070.94 | 14,321.10 |
| **Net Ordinary Income** | 1,609.28 | -2,389.82 | 16,413.37 | 17,376.80 | 41.23 | 3,304.06 | -14,321.10 |
| **Other Income/Expense** | | | | | | | |
| **Other Expense** | | | | | | | |
| **529997 · Unallocated Admin. Svcs - RGS** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **529999 · Allocated Unbillable Expenses** | 690.11 | 384.49 | 11,768.93 | 7,638.35 | 12.66 | 879.89 | 0.00 |
| **Total Other Expense** | 690.11 | 384.49 | 11,768.93 | 7,638.35 | 12.66 | 879.89 | 0.00 |
| **Net Other Income** | -690.11 | -384.49 | -11,768.93 | -7,638.35 | -12.66 | -879.89 | 0.00 |
| **Net Income** | **919.17** | **-2,774.31** | **4,644.44** | **9,738.45** | **28.57** | **2,424.17** | **-14,321.10** |

# Regional Government Services
# Profit & Loss by Class
### July 2010 through April 2011

| | Stockton | TAM | TJPA | Twin Cities | Vallejo | VCTC1 | VCTC2 | TOTAL |
|---|---|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| **440301 · Client Billings** | 96,743.83 | 0.00 | 0.00 | 855.00 | 257,195.00 | 0.00 | 20,250.00 | 4,054,405.93 |
| **440400 · LGS - Admin. Services** | 0.00 | 0.00 | 83,434.15 | 0.00 | 0.00 | 0.00 | 0.00 | 885,000.00 |
| **440410 · Client Administration Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -356,229.22 |
| **440420 · Finance Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,365.74 |
| **480000 · Miscellaneous Income** | 0.00 | 0.00 | 0.00 | 0.00 | 7,310.00 | 0.00 | 0.00 | 68,823.07 |
| **Total Income** | 96,743.83 | 0.00 | 83,434.15 | 855.00 | 264,505.00 | 0.00 | 20,250.00 | 4,657,365.52 |
| **Expense** | | | | | | | | |
| **511010 · Salaries - Regular** | 85,808.94 | 0.00 | 73,557.09 | 570.00 | 151,826.85 | 3,828.43 | 19,436.04 | 3,208,283.67 |
| **511072 · Salaries - Nonbillable** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,306.34 |
| **512002 · Medicare Employer Expense** | 1,260.69 | 0.00 | 1,079.59 | 8.12 | 2,201.49 | 55.70 | 277.77 | 46,508.96 |
| **512003 · Workers' Comp Exp clerical** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,878.79 |
| **512004 · Employee Assistance Program** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,816.50 |
| **512005 · Health Insurance Expense** | 0.00 | 0.00 | 0.00 | 52.16 | 0.00 | 61.83 | 77.04 | 66,563.29 |
| **512006 · Dental Insurance Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.14 | 81.46 | 15,441.85 |
| **512007 · Vision Insurance Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.77 | 21.73 | 3,273.61 |
| **512008 · Life Insurance Expense** | 252.36 | 0.00 | 0.00 | 0.00 | 0.00 | 3.39 | 0.00 | 4,927.28 |
| **512009 · Long Term Disability Expense** | 433.20 | 0.00 | 0.00 | 0.00 | 0.00 | 5.63 | 0.00 | 8,329.34 |
| **512011 · Stars 401A Expense** | 8,250.87 | 0.00 | 8,797.47 | 57.00 | 15,182.74 | 428.12 | 1,938.48 | 332,742.09 |
| **512014 · Short Term Disability Expense** | 357.60 | 0.00 | 0.00 | 0.00 | 0.00 | 3.72 | 0.00 | 7,565.97 |
| **512018 · FSA Health & Day Care Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,965.06 |
| **520104 · Telephone/Internet** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,413.46 |
| **520105 · Cell Phones** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 482.52 |
| **520107 · ADP Payroll Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,011.43 |
| **520201 · Office Supplies** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,006.38 |
| **520202 · Bank Fees & Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,881.27 |
| **520204 · Printing & Postage** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,520.49 |
| **520302 · Legal Services** | 0.00 | 164.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,216.41 |
| **520320 · Professional Services** | 0.00 | 2,279.50 | 0.00 | 0.00 | 41,235.98 | 0.00 | 0.00 | 133,446.02 |
| **520501 · Professional Dues & Membership** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,657.50 |
| **520503 · Conferences & Meetings** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,908.25 |
| **520504 · Publications** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,240.78 |
| **520701 · General Liability Insurance Exp** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97,036.70 |
| **520750 · Interest Expense** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.77 |
| **520801 · Mileage Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 9.82 | 0.00 | 244.80 | 15,503.62 |
| **520803 · Travel Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43.19 | 39,164.09 |
| **520805 · Supplies & Meals Reimbursement** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,515.08 |
| **520904 · Computer Install & Maintenance** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,916.01 |
| **Total Expense** | 96,363.66 | 2,443.50 | 83,434.15 | 687.28 | 210,456.88 | 4,403.73 | 22,120.51 | 4,199,529.53 |
| **Net Ordinary Income** | 380.17 | -2,443.50 | 0.00 | 167.72 | 54,048.12 | -4,403.73 | -1,870.51 | 457,835.99 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| **529997 · Unallocated Admin. Svcs - RGS** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -190,113.69 |
| **529999 · Allocated Unbillable Expenses** | 4,899.21 | 0.00 | 0.00 | 43.30 | 13,394.80 | 0.00 | 1,025.48 | 190,113.69 |
| **Total Other Expense** | 4,899.21 | 0.00 | 0.00 | 43.30 | 13,394.80 | 0.00 | 1,025.48 | 0.00 |
| **Net Other Income** | -4,899.21 | 0.00 | 0.00 | -43.30 | -13,394.80 | 0.00 | -1,025.48 | 0.00 |
| **Net Income** | **-4,519.04** | **-2,443.50** | **0.00** | **124.42** | **40,653.32** | **-4,403.73** | **-2,895.99** | **457,835.99** |

# Regional Government Services
## Balance Sheet
### As of April 30, 2011

| | Apr 30, 11 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **110010 · Wells Fargo - Cash** | 95,056.76 |
| **110030 · LAIF Account** | 309,682.57 |
| **110040 · CalTRUST Medium Term Fund** | 740,744.88 |
| **110050 · CalTRUST Short Term Fund** | 480,415.39 |
| **Total Checking/Savings** | 1,625,899.60 |
| **Accounts Receivable** | |
| **131130 · Accounts Receivable** | 1,492,172.55 |
| **Total Accounts Receivable** | 1,492,172.55 |
| **Other Current Assets** | |
| **120010 · Prepaid Insurance** | 125,845.10 |
| **131131 · Accounts Receivable - Misc** | 2,180.71 |
| **Total Other Current Assets** | 128,025.81 |
| **Total Current Assets** | 3,246,097.96 |
| **TOTAL ASSETS** | **3,246,097.96** |
| **LIABILITIES & EQUITY** | |
| **Liabilities** | |
| **Current Liabilities** | |
| **Other Current Liabilities** | |
| **214060 · Due to LGS** | 1,792,202.25 |
| **221003 · 457/401A Retirement Liab** | 34,014.05 |
| **221006 · FSA Liability** | 2,810.82 |
| **221015 · Health Insurance Liability** | -18,456.14 |
| **221016 · Long Term Disability Liability** | 167.72 |
| **221017 · Short Term Disability Liability** | 164.86 |
| **221023 · Dental Insurance Liability** | -626.81 |
| **221024 · Vision Insurance Liability** | -204.76 |
| **221025 · Life Insurance/ AD&D Liability** | 145.97 |
| **230060 · Accrued Salaries, Wages & Taxes** | 208,767.64 |
| **240010 · Deferred Revenue** | 264,969.66 |
| **250001 · Accrued Vacation, Sick, Admin** | 152,918.44 |
| **Total Other Current Liabilities** | 2,436,873.70 |
| **Total Current Liabilities** | 2,436,873.70 |
| **Total Liabilities** | 2,436,873.70 |
| **Equity** | |
| **370000 · Fund Bal Unreserved/Unrestrictd** | 59,733.63 |
| **3900 · Retained Earnings** | 291,654.64 |
| **Net Income** | 457,835.99 |
| **Total Equity** | 809,224.26 |
| **TOTAL LIABILITIES & EQUITY** | **3,246,097.96** |

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

*Providing Solutions to California Public Agencies*

P.O. Box 1350 · Carmel Valley, CA 93924 · 650.587.7300

**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, CFO/Treasurer **Item: 4B**
**SUBJECT:** **PAYMENTS MADE IN MARCH AND APRIL 2011**

## 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 monthly basis. This approval process is a component of the JPA's internal controls.

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

1. Invoices are received by the JPA fiscal agent, McGilloway Ray Brown & Kaufman Accounting and Consulting (MRBK);
2. The fiscal agent reviews for accuracy, including reviewing payments for employee benefits against payroll and employee census data, and prepares checks and supporting documentation for Executive Director;
3. The Executive Director reviews and signs/authorizes the check or electronic payment;
4. MRBK prepares and submits to our bank, Wells Fargo, a wire transfer record, and the Executive Director electronically reviews and approves each wire; and
5. All payments are brought to the next Executive Committee 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 Local Agency Investment Fund (LAIF) and CalTrust medium term and short term investment pools. Note that any apparent negative balances at the end of a month are due to timing of expenses consistent with accrual accounting. Staff seeks to minimize bank charges at all times.

The fiscal impact of approving the attached list of expenditures is included in the approved FY2011 budget or in subsequently approved action by the Executive Committee.

# Regional Government Services
## Account QuickReport
### As of April 30, 2009

| | Type | Date | Num | Name | Memo | Clr | Amount | Balance |
|---|---|---|---|---|---|---|---|---|
| **110010 · Wells Fargo - Cash** | | | | | | | | **184,183.58** |
| | Check | 03/02/2009 | 1743 | Vision Service Plan | Mar 12 275218 0002 | √ | -80.83 | 184,102.75 |
| | Bill Pmt -Check | 03/02/2009 | 1745 | Toconis | bills 3413,3414 with discount | √ | -5,536.93 | 178,565.82 |
| | Deposit | 03/02/2009 | | SBWMA | SBWMA payment for LGS | √ | 1,938.54 | 180,504.36 |
| | Check | 03/02/2009 | EFT | LGS | ZBA transfer | √ | -1,911.67 | 178,592.69 |
| | Check | 03/03/2009 | EFT | LGS | ZBA transfer | √ | -3,898.09 | 174,694.60 |
| | Check | 03/04/2009 | EFT | LGS | ZBA transfer | √ | -26,791.99 | 147,902.61 |
| | Payment | 03/05/2009 | 3489 | Menlo Park FPD | inv 1558 & 1564 | √ | 10,368.75 | 158,271.36 |
| | Deposit | 03/05/2009 | | COUNTY OF MARIN COM PAY | TAM payment for LGS | √ | 259,052.82 | 417,324.18 |
| | Check | 03/05/2009 | EFT | ADP FWH/SWH/MED | 02/28/09 PR taxes | √ | -14,151.69 | 403,172.49 |
| | Check | 03/05/2009 | EFT | ADP Net Checks | 02/28 payroll | √ | -42,828.00 | 360,344.49 |
| | Check | 03/05/2009 | EFT | LGS | ZBA transfer | √ | -130,905.12 | 229,439.37 |
| | Transfer | 03/05/2009 | | | Funds Transfer | √ | -179,000.00 | 50,439.37 |
| | Payment | 03/06/2009 | 15106 | Belvedere | inv 1560 | √ | 13,288.00 | 63,727.37 |
| | Payment | 03/06/2009 | 1000175233 | MGSA | inv 1579 | √ | 10,833.33 | 74,560.70 |
| | Deposit | 03/06/2009 | | | US Bank Rebate Q4 08 | √ | 137.85 | 74,698.55 |
| | Check | 03/06/2009 | EFT | ADP FWH/SWH/MED | 01/31/09 Oregon PR taxes | √ | -7.68 | 74,690.87 |
| | Check | 03/06/2009 | EFT | AIG Retirement | 02/28 401 wire | √ | -6,681.85 | 68,009.02 |
| | Check | 03/06/2009 | EFT | AIG Retirement | 02/28 457 wire | √ | -2,177.00 | 65,832.02 |
| | Check | 03/06/2009 | EFT | LGS | ZBA transfer | √ | -29,499.65 | 36,332.37 |
| | Deposit | 03/06/2009 | | | MTC payment for LGS | √ | 34,875.16 | 71,207.53 |
| | Bill Pmt -Check | 03/09/2009 | 1747 | Dawn E. Vierra | admin 03/05/09 services | √ | -245.00 | 70,962.53 |
| | Bill Pmt -Check | 03/09/2009 | 1748 | State Fund | FEB 08 Audit Bal 18118472-08 | √ | -116.66 | 70,845.87 |
| | Transfer | 03/09/2009 | | WT SEQ#43865 STATE OF CALIFORNIA | Funds Transfer | √ | -69,000.00 | 1,845.87 |
| | Payment | 03/09/2009 | 032895 | Yountville | Jan Inv.1571, 1572 | √ | 16,780.10 | 18,625.97 |
| | Check | 03/09/2009 | EFT | LGS | ZBA transfer | √ | -823.06 | 17,802.91 |
| | Bill Pmt -Check | 03/10/2009 | 1749 | Claremont | March bill 18869 | √ | -250.00 | 17,552.91 |
| | Payment | 03/10/2009 | 1000175871 | MGSA | inv 1562 | √ | 3,734.12 | 21,287.03 |
| | Check | 03/11/2009 | 1750 | Jeff Rawles | Feb reimbursement | √ | -250.39 | 21,036.64 |
| | Check | 03/11/2009 | 1751 | Richard Averett | February reimbursable expense | √ | -286.91 | 20,749.73 |
| | Check | 03/11/2009 | 1767 | Dawn E. Vierra | 3/10/09 Admin Svcs | √ | -245.00 | 20,504.73 |
| | Check | 03/12/2009 | 1752 | Netpipe Internet Services | March services | √ | -250.00 | 20,254.73 |
| | Bill Pmt -Check | 03/12/2009 | 1753 | Christopher Nelson | bills RGS 11 & 12 | √ | -130.00 | 20,124.73 |
| | Bill Pmt -Check | 03/12/2009 | 1754 | Meyers Nave | Feb 2009020005 | √ | -2,619.54 | 17,505.19 |
| | Bill Pmt -Check | 03/12/2009 | 1755 | Tiffany Buraglio | Feb & March 1st | √ | -75.00 | 17,430.19 |
| | Check | 03/12/2009 | 1756 | Vision Service Plan | Replace Feb check 1710's payment | √ | -80.83 | 17,349.36 |
| | Payment | 03/12/2009 | 1000176157 | MERA | inv 1580 | √ | 6,000.00 | 23,349.36 |
| | Bill Pmt -Check | 03/13/2009 | 1757 | Toconis | bills 4010,4011 with discount | √ | -3,280.79 | 20,068.57 |

# Regional Government Services
## Account QuickReport
### As of April 30, 2009

| Type | Date | Num | Name | Memo | Clr | Amount | Balance |
|---|---|---|---|---|---|---|---|
| Check | 03/13/2009 | 1758 | Jennifer Bower | Feb reimbursement | √ | -546.02 | 19,522.55 |
| Check | 03/13/2009 | 1759 | Leslie Loomis | Jan & Feb expense reimbursement | √ | -797.60 | 18,724.95 |
| Check | 03/13/2009 | 1760 | Cynthia Rosenberg | Feb mileage reimbursement | √ | -225.00 | 18,499.95 |
| Check | 03/13/2009 | 1762 | MGSA | for credit memo 1538 Dec True-Up | √ | -82.01 | 18,417.94 |
| Bill Pmt -Check | 03/13/2009 | 1763 | Flex-Plan Services, Inc. | Feb 28th contributions & bill 134742 | √ | -1,280.84 | 17,137.10 |
| Bill Pmt -Check | 03/13/2009 | 1765 | Mark Eccles | computer mtc & configuration 3/10/09 | √ | -375.00 | 16,762.10 |
| Check | 03/13/2009 | 1766 | Elizabeth Lopez | Feb reimb | √ | -16.12 | 16,745.98 |
| Bill Pmt -Check | 03/13/2009 | EFT | ADP Fees | 02/28 payroll | √ | -167.80 | 16,578.18 |
| Check | 03/13/2009 | EFT | LGS | ZBA transfer | √ | -25,470.05 | -8,891.87 |
| Transfer | 03/16/2009 | | | Funds Transfer Per R.Averett by Phone | √ | 35,000.00 | 26,108.13 |
| Check | 03/17/2009 | EFT | LGS | ZBA transfer | √ | -1,911.67 | 24,196.46 |
| Bill Pmt -Check | 03/19/2009 | 1761 | Employment Research Services | ERS9799 | √ | -159.00 | 24,037.46 |
| Transfer | 03/19/2009 | | | Funds Transfer | √ | 196,000.00 | 220,037.46 |
| Payment | 03/19/2009 | 032949 | Yountville | inv 1597, 1598 | √ | 9,292.50 | 229,329.96 |
| Deposit | 03/19/2009 | | | Client's pments for LGS | √ | 128,108.70 | 357,438.66 |
| Check | 03/19/2009 | EFT | LGS | ZBA transfer | √ | -135,030.98 | 222,407.68 |
| Check | 03/19/2009 | EFT | ADP Net Checks | 3/15 payroll | √ | -42,111.12 | 180,296.56 |
| Check | 03/19/2009 | EFT | ADP FWH/SWH/MED | 3/15/09 PR taxes | √ | -16,040.43 | 164,256.13 |
| Bill Pmt -Check | 03/20/2009 | EFT | ADP Fees | 02/28 payroll Oregon processing | √ | -7.00 | 164,249.13 |
| Check | 03/20/2009 | EFT | AIG Retirement | 3/15 401 wire | √ | -6,689.43 | 157,559.70 |
| Check | 03/20/2009 | EFT | AIG Retirement | 3/15 457 wire | √ | -2,144.50 | 155,415.20 |
| Check | 03/20/2009 | 1768 | Dawn E. Vierra | 3/19/09 Admin Svcs | √ | -245.00 | 155,170.20 |
| Transfer | 03/20/2009 | | WT SEQ#54018 STATE OF CALIFORNIA | Funds Transfer | √ | -143,000.00 | 12,170.20 |
| Payment | 03/20/2009 | 003545 | Menlo Park FPD | 159,1539,1563,1578,1588 | √ | 51,930.00 | 64,100.20 |
| Payment | 03/20/2009 | 263932 | San Rafael | 1576, -77,-82,-91 | √ | 31,499.91 | 95,600.11 |
| Check | 03/20/2009 | EFT | LGS | ZBA transfer | √ | -7,091.72 | 88,508.39 |
| Check | 03/20/2009 | EFT | Wells Fargo Bank | bank service charge | √ | -270.60 | 88,237.79 |
| Payment | 03/22/2009 | 3573 | Menlo Park US&R | inv 1565 | √ | 3,519.00 | 91,756.79 |
| Check | 03/23/2009 | 1764 | Allied Administrators | April premium | √ | -218.56 | 91,538.23 |
| Deposit | 03/23/2009 | | | LGS client's payments | √ | 6,434.80 | 97,973.03 |
| Transfer | 03/23/2009 | | | Funds Transfer | √ | -48,000.00 | 49,973.03 |
| Payment | 03/23/2009 | 2279 | TJPA | inv 1584 | √ | 6,480.19 | 56,453.22 |
| Deposit | 03/23/2009 | | | TJPA paymemt for LGS | √ | 156,454.50 | 212,907.72 |
| Transfer | 03/24/2009 | | WT SEQ#87468 STATE OF CALIFORNIA | Funds Transfer | √ | -163,000.00 | 49,907.72 |
| Bill Pmt -Check | 03/25/2009 | 1769 | Cynthia Beck Productions | 02/23/09 | √ | -642.50 | 49,265.22 |
| Bill Pmt -Check | 03/25/2009 | 1770 | Employment Research Services | ERS9820 | √ | -34.95 | 49,230.27 |
| Bill Pmt -Check | 03/25/2009 | 1771 | McGilloway, Ray, Brown & Kaufman | Feb 42665 & 42692 | √ | -8,063.47 | 41,166.80 |
| Bill Pmt -Check | 03/25/2009 | 1772 | Workstation Ergonomics | 0022509TAM | √ | -700.00 | 40,466.80 |

# Regional Government Services
## Account QuickReport
### As of April 30, 2009

| Type | Date | Num | Name | Memo | Clr | Amount | Balance |
|---|---|---|---|---|---|---|---|
| Bill Pmt -Check | 03/25/2009 | 1781 | US Bank | Mar 6th statement | √ | -1,849.13 | 38,617.67 |
| Check | 03/25/2009 | 1773 | Flex-Plan Services, Inc. | March 15 | √ | -1,198.34 | 37,419.33 |
| Bill Pmt -Check | 03/25/2009 | 1778 | Monterey Bay Internet | Feb & March services only | √ | -59.90 | 37,359.43 |
| Check | 03/25/2009 | 1779 | Toconis | 4016-4017 | √ | -4,875.01 | 32,484.42 |
| Payment | 03/25/2009 | 1000178863 | MGSA | inv 1583 | √ | 6,491.06 | 38,975.48 |
| Check | 03/25/2009 | EFT | LGS | ZBA transfer | √ | -3,619.69 | 35,355.79 |
| Payment | 03/26/2009 | 1000179024 | MERA | inv 1586 | √ | 1,025.00 | 36,380.79 |
| Check | 03/26/2009 | EFT | LGS | ZBA Transfer | √ | -27,135.82 | 9,244.97 |
| Check | 03/27/2009 | 1782 | Dawn E. Vierra | 3/25/09 Admin Svcs | √ | -245.00 | 8,999.97 |
| Check | 03/27/2009 | EFT | ADP Fees | RGS 3/15/09 Payroll | √ | -196.35 | 8,803.62 |
| Payment | 03/27/2009 | 1000179201 | MGSA | inv 1603 | √ | 12,500.33 | 21,303.95 |
| Check | 03/27/2009 | EFT | LGS | ZBA Transfer | √ | -236.55 | 21,067.40 |
| Bill Pmt -Check | 03/29/2009 | 1774 | Covad | March 45832570 acct 542755 | √ | -162.69 | 20,904.71 |
| Check | 03/30/2009 | 1775 | Reliance | April premiums | √ | -506.26 | 20,398.45 |
| Bill Pmt -Check | 03/30/2009 | 1776 | Claremont | April bill 19090 | √ | -250.00 | 20,148.45 |
| Check | 03/31/2009 | 1780 | Federal Express | bill 9-130-11549 acct 2594-1610-8 | √ | -14.34 | 20,134.11 |
| Check | 03/31/2009 | EFT | LGS | ZBA transfer | √ | -4,118.39 | 16,015.72 |
| Payment | 04/02/2009 | 1000180127 | MERA | inv 1602 | √ | 6,000.00 | 22,015.72 |
| Check | 04/03/2009 | 1783 | Dawn E. Vierra | 4/01/09 Admin Svcs | √ | -245.00 | 21,770.72 |
| Payment | 04/03/2009 | 003664 | Menlo Park FPD | inv 1589 | √ | 660.00 | 22,430.72 |
| Payment | 04/03/2009 | 003606 | Menlo Park US&R | inv balance 1565 | √ | 9,256.50 | 31,687.22 |
| Payment | 04/03/2009 | 15176 | Belvedere | inv 1585 | √ | 12,155.50 | 43,842.72 |
| Transfer | 04/03/2009 | | | Funds Transfer | √ | 47,000.00 | 90,842.72 |
| Payment | 04/04/2009 | 003706 | Menlo Park US&R | inv 1590 | √ | 8,338.50 | 99,181.22 |
| Payment | 04/04/2009 | 681846 | Vallejo | 1511-4,48-51,67-70,93-96,FC 67 | √ | 91,815.75 | 190,996.97 |
| Check | 04/06/2009 | EFT | ADP FWH/SWH/MED | 3/31/09 PR taxes | √ | -14,689.05 | 176,307.92 |
| Check | 04/06/2009 | EFT | ADP Net Checks | 3/31 payroll | √ | -39,279.09 | 137,028.83 |
| Deposit | 04/06/2009 | | | TAM payment for LGS | √ | 130,000.00 | 267,028.83 |
| Check | 04/06/2009 | EFT | LGS | ZBA transfer | √ | -145,851.73 | 121,177.10 |
| Check | 04/07/2009 | EFT | AIG Retirement | 3/31 401 wire | √ | -6,410.46 | 114,766.64 |
| Check | 04/07/2009 | EFT | AIG Retirement | 3/31 457 wire | √ | -2,425.75 | 112,340.89 |
| Check | 04/07/2009 | EFT | LGS | ZBA transfer | √ | -8,235.60 | 104,105.29 |
| Check | 04/08/2009 | 1777 | CalPERS | April premium | √ | -1,007.69 | 103,097.60 |
| Check | 04/08/2009 | 1784 | Jeff Rawles | March reimbursement | √ | -165.13 | 102,932.47 |
| Check | 04/08/2009 | 1785 | Monterey Bay Internet | April #20087546 | √ | -29.95 | 102,902.52 |
| Transfer | 04/08/2009 | | | Funds Transfer | √ | -64,000.00 | 38,902.52 |
| Bill Pmt -Check | 04/09/2009 | 1786 | Workstation Ergonomics | 0022609TJPA | √ | -925.00 | 37,977.52 |
| Bill Pmt -Check | 04/09/2009 | 1797 | Brian Rowlett | VOID: bill #104 | √ | 0.00 | 37,977.52 |

# Regional Government Services
## Account QuickReport
### As of April 30, 2009

| Type | Date | Num | Name | Memo | Clr | Amount | Balance |
|---|---|---|---|---|---|---|---|
| Bill Pmt -Check | 04/09/2009 | 1798 | Brian Rowlett | bill #104 | √ | -2,000.00 | 35,977.52 |
| Deposit | 04/09/2009 | | | MTC payments for LGS | √ | 136,384.43 | 172,361.95 |
| Payment | 04/09/2009 | 34689 | MTC | inv 1587R | √ | 300.00 | 172,661.95 |
| Check | 04/09/2009 | EFT | LGS | ZBA transfer | √ | -22,795.14 | 149,866.81 |
| Bill Pmt -Check | 04/10/2009 | 1787 | Employment Research Services | ERS9878 | √ | -154.00 | 149,712.81 |
| Bill Pmt -Check | 04/10/2009 | 1788 | Christopher Nelson | RGS000013 | √ | -48.75 | 149,664.06 |
| Check | 04/10/2009 | 1789 | Brian Kelly | March travel expenses | √ | -494.78 | 149,169.28 |
| Check | 04/10/2009 | 1790 | Netpipe Internet Services | April services | √ | -250.00 | 148,919.28 |
| Bill Pmt -Check | 04/10/2009 | 1791 | Tiffany Buraglio | March services | √ | -127.50 | 148,791.78 |
| Check | 04/10/2009 | 1792 | Vision Service Plan | April premiums | √ | -80.83 | 148,710.95 |
| Check | 04/10/2009 | 1793 | Jennifer Bower | March reimbursement | √ | -174.58 | 148,536.37 |
| Check | 04/10/2009 | 1794 | Richard Averett | March reimbursable expense | √ | -351.40 | 148,184.97 |
| Bill Pmt -Check | 04/10/2009 | 1795 | Flex-Plan Services, Inc. | Mar 31st contributions & bill 135852 | √ | -1,297.74 | 146,887.23 |
| Bill Pmt -Check | 04/10/2009 | EFT | ADP Fees | 3/31 payroll | √ | -165.25 | 146,721.98 |
| Deposit | 04/10/2009 | | | SBWMA payment for LGS | √ | 13,936.28 | 160,658.26 |
| Check | 04/10/2009 | EFT | LGS | ZBA transfer | √ | -267.65 | 160,390.61 |
| Check | 04/11/2009 | 1800 | Dawn E. Vierra | 4/09/09 Admin Svcs | √ | -245.00 | 160,145.61 |
| Bill Pmt -Check | 04/13/2009 | 1799 | Toconis | 4030 ,4031 | √ | -5,573.87 | 154,571.74 |
| Transfer | 04/13/2009 | | | Funds Transfer | √ | -123,000.00 | 31,571.74 |
| Deposit | 04/13/2009 | | | MTC payment for LGS | √ | 125.78 | 31,697.52 |
| Payment | 04/13/2009 | 53052 | MROSD | inv 1592 | √ | 4,500.00 | 36,197.52 |
| Check | 04/13/2009 | EFT | LGS | ZBA transfer | √ | -1,911.67 | 34,285.85 |
| Check | 04/14/2009 | EFT | LGS | ZBA transfer | √ | -27,740.72 | 6,545.13 |
| Deposit | 04/15/2009 | | | TAM Pmt for LGS | √ | 2,652.21 | 9,197.34 |
| Check | 04/15/2009 | EFT | LGS | ZBA transfer | √ | -823.06 | 8,374.28 |
| Bill Pmt -Check | 04/17/2009 | EFT | ADP Fees | March payroll fee for Oregon | √ | -7.00 | 8,367.28 |
| Bill Pmt -Check | 04/20/2009 | 1802 | Covad | April 45895008 acct 542755 | √ | -166.17 | 8,201.11 |
| Bill Pmt -Check | 04/20/2009 | 1801 | Dawn E. Vierra | admin 04/15/09 services | √ | -245.00 | 7,956.11 |
| Bill Pmt -Check | 04/20/2009 | 1803 | Employment Research Services | ERS9919 | √ | -322.00 | 7,634.11 |
| Bill Pmt -Check | 04/20/2009 | 1804 | Mark Eccles | computer mtc & configuration March | √ | -525.00 | 7,109.11 |
| Payment | 04/20/2009 | 34865 | MTC | March Svc. A.Gage | √ | 850.00 | 7,959.11 |
| Payment | 04/20/2009 | 1000182855 | MGSA | J.Rawles Mileage-March | √ | 162.80 | 8,121.91 |
| Payment | 04/20/2009 | 15246 | Belvedere | March City Engineer | √ | 13,892.00 | 22,013.91 |
| Payment | 04/20/2009 | 264587 | San Rafael | May Adv HR Dir/Police Bus Mgr | √ | 28,288.31 | 50,302.22 |
| Deposit | 04/20/2009 | | | MERA Pmt for LGS | √ | 3,217.40 | 53,519.62 |
| Check | 04/20/2009 | EFT | LGS | ZBA transfer | √ | -163.55 | 53,356.07 |
| Check | 04/20/2009 | | Wells Fargo Bank | Service Charge | √ | -252.50 | 53,103.57 |
| Check | 04/21/2009 | EFT | LGS | ZBA transfer | √ | -142,103.65 | -89,000.08 |

# Regional Government Services
## Account QuickReport
### As of April 30, 2009

| Type | Date | Num | Name | Memo | Clr | Amount | Balance |
|---|---|---|---|---|---|---|---|
| Check | 04/21/2009 | EFT | ADP Net Checks | 04/15 payroll | √ | -37,950.00 | -126,950.08 |
| Check | 04/21/2009 | EFT | ADP FWH/SWH/MED | 04/15/09 payroll taxes | √ | -13,993.70 | -140,943.78 |
| Transfer | 04/21/2009 | | | Funds Transfer | √ | 160,000.00 | 19,056.22 |
| Deposit | 04/22/2009 | | | MGSA Pmt for LGS | √ | 1,608.70 | 20,664.92 |
| Check | 04/22/2009 | EFT | LGS | ZBA transfer | √ | -8,188.79 | 12,476.13 |
| Check | 04/22/2009 | EFT | AIG Retirement | RGS4/15 401 | √ | -6,096.26 | 6,379.87 |
| Check | 04/22/2009 | EFT | AIG Retirement | RGS 4/15 457 | √ | -2,257.00 | 4,122.87 |
| Check | 04/23/2009 | 1796 | Allied Administrators | May premium | √ | -218.56 | 3,904.31 |
| Check | 04/23/2009 | 1805 | Leslie Loomis | Flowers for Employee Recog Pgm 4/2 | √ | -52.52 | 3,851.79 |
| Bill Pmt -Check | 04/23/2009 | 1808 | CALPERLA | Jennifer Bower Membership 7/1/09-6/30/10 | √ | -335.00 | 3,516.79 |
| Bill Pmt -Check | 04/23/2009 | 1809 | Claremont | May EAP Bill 19311 | √ | -250.00 | 3,266.79 |
| Bill Pmt -Check | 04/23/2009 | 1810 | Employment Research Services | ERS10019 | √ | -171.00 | 3,095.79 |
| Bill Pmt -Check | 04/23/2009 | 1811 | Federal Express | inv9-162-56972 acct 2594-1610-8 | √ | -17.89 | 3,077.90 |
| Bill Pmt -Check | 04/23/2009 | 1812 | McGilloway, Ray, Brown & Kaufman | Mar 43029 &42970 | √ | -8,059.22 | -4,981.32 |
| Bill Pmt -Check | 04/23/2009 | 1813 | Meyers Nave | | √ | -3,225.42 | -8,206.74 |
| Bill Pmt -Check | 04/23/2009 | 1814 | US Bank | Aprl 6th statement | √ | -1,962.47 | -10,169.21 |
| Bill Pmt -Check | 04/23/2009 | 1815 | Dawn E. Vierra | admin 04/21/09 services | √ | -245.00 | -10,414.21 |
| Check | 04/24/2009 | 1816 | Flex-Plan Services, Inc. | April 15 | √ | -1,198.34 | -11,612.55 |
| Payment | 04/24/2009 | 264765 | San Rafael | | √ | 1,898.22 | -9,714.33 |
| Payment | 04/24/2009 | 33089 | Yountville | | √ | 7,311.45 | -2,402.88 |
| Payment | 04/24/2009 | 3816 | Menlo Park FPD | | √ | 11,838.75 | 9,435.87 |
| Deposit | 04/24/2009 | | | MERA Pmt for LGS | √ | 3,217.40 | 12,653.27 |
| Deposit | 04/24/2009 | | | SBWMA Pmt for LGS | √ | 3,060.28 | 15,713.55 |
| Transfer | 04/24/2009 | | | Funds Transfer | √ | 15,000.00 | 30,713.55 |
| Check | 04/24/2009 | EFT | LGS | ZBA transfer | √ | -4,133.88 | 26,579.67 |
| Bill Pmt -Check | 04/27/2009 | EFT | ADP Fees | RGS 4/15 Payroll | √ | -193.80 | 26,385.87 |
| Check | 04/27/2009 | EFT | LGS | ZBA transfer | √ | -2,575.48 | 23,810.39 |
| Bill Pmt -Check | 04/28/2009 | 1817 | Toconis | | √ | -4,482.00 | 19,328.39 |
| Deposit | 04/28/2009 | | | TJPA/MTC pmt for LGS | √ | 161,281.21 | 180,609.60 |
| Transfer | 04/29/2009 | | | Funds Transfer | √ | -23,000.00 | 157,609.60 |
| Check | 04/30/2009 | 1806 | Reliance | May premiums | √ | -672.43 | 156,937.17 |
| Bill Pmt -Check | 04/30/2009 | 1818 | Dawn E. Vierra | 5.5 hrs adm.svc 4/28/09 | √ | -192.50 | 156,744.67 |
| Transfer | 04/30/2009 | | | Funds Transfer | √ | -150,000.00 | 6,744.67 |
| Total 110010 · Wells Fargo - Cash | | | | | | -177,438.91 | 6,744.67 |
| **TOTAL** | | | | | | **-177,438.91** | **6,744.67** |

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

*Providing Solutions to California Public Agencies*

P.O. Box 1350 · Carmel Valley, CA 93924 · 831.308.1508

**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, CFO/Treasurer **Item: 4C**
**SUBJECT:** **INVESTMENT REPORT**

## RECOMMENDATION

Review and accept JPA investments made through May 2011.

## BACKGROUND

The JPA Board of Directors approved an updated investment policy June 10, 2010, authorizing investments in Federal Treasures and Agency Notes, as well as allowing cash-flow loans to other public agencies. Federal notes can be for up to five-year maturities in accordance with California Code. The Board had previously approved an updated investment policy on June 10, 2009, enabling the agency to invest in bank sweep accounts, the Local Agency Investment Fund (LAIF), timed deposits such as Certificates of Deposit (CDs), and the California Investment Trust pool (CalTrust). RGS and LGS LAIF and CalTrust investment activity has been consolidated into a RGS LAIF account and a RGS CalTrust account.

Investments in LAIF began in June 22, 2007. Investments in CalTrust Medium Term began in late-January 2009, and investment in CalTrust Short Term began in November 2010. Investment activity for the current period is summarized in the attached material.

Loans and advances to other public agencies began first quarter of fiscal year 2011. Two agencies are currently included: Gold Coast Health Plan (GCHP) and California Joint Powers Insurance Authority (CJPIA). GCHP is a new JPA and will receive earned cash flow for services beginning in June 2011. RGS is providing support and staffing services, and charging five percent on advances made. GCHP has already begun making payments to RGS from funds advanced to them, paying 5% on funds due more than 30 days. CJPIA approved an aggregate retrospective deposit repayment plan that permitted member agencies to prepay retrospective deposits and receive a discount of two percent per year. LGS and RGS prepaid the full obligations ($135,095), saving $9,288. Later in FY2011, CJPIA announced current year calculations for retrospective obligations. RGS and LGS are contesting these charges.

## FISCAL IMPACT

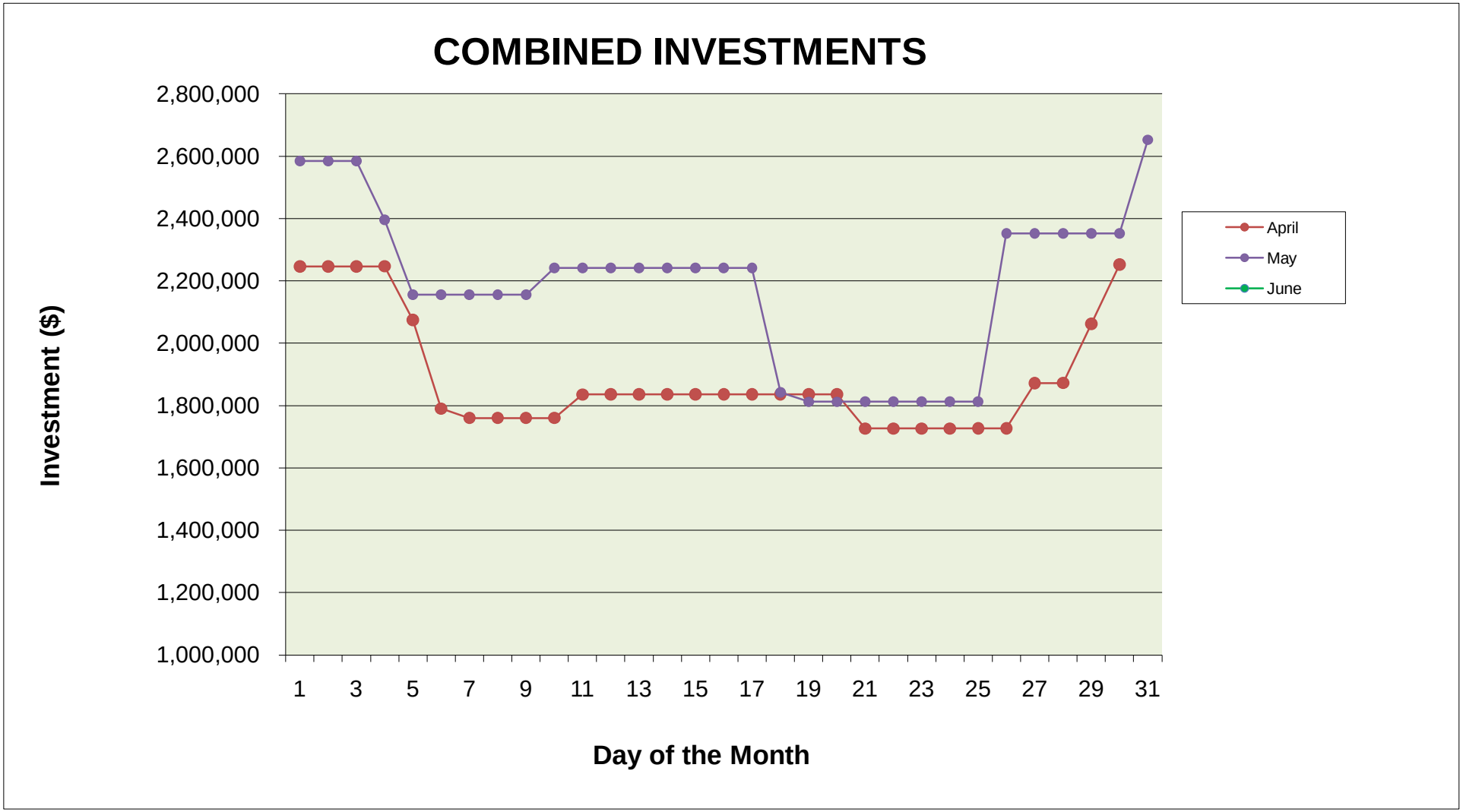
The impact of investment activity with Other Agencies, LAIF and CalTrust this period is projected to yield more each month than the $1,250 budgeted. Fiscal year 2011 budgeted earnings are $15,000 and fiscal-year-to-date preliminary earnings are already exceeding budgeted earnings revenue. We are continuing to invest the maximum cash available, leaving only the minimum checking account balances needed to cover obligations.

LAIF and CalTrust interest rates have resumed their moderate declines. CalTrust medium term investments are currently yielding approximately 92 basis points more than LAIF, and CalTrust short term investments are currently yielding 10 basis points more than LAIF. The Board of Directors annually reviews the investment policy at their June meetings.

# INVESTMENT REPORT
# FY2011

| Date | APRIL JPIA,COHS CIV | APRIL CalTrust | APRIL LAIF | APRIL Combined | MAY JPIA,COHS CIV | MAY CalTrust Short & Medium | MAY LAIF | MAY Combined | JUNE JPIA,COHS CIV | JUNE CalTrust Short & Medium | JUNE LAIF | JUNE Combined |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 716,939 | 1,251,066 | 278,566 | 2,246,572 | 876,602 | 1,397,958 | 309,683 | 2,584,242 | - | | | - |
| 2 | 717,019 | 1,251,066 | 278,566 | 2,246,651 | 876,703 | 1,397,958 | 309,683 | 2,584,344 | - | | | - |
| 3 | 717,098 | 1,251,066 | 278,566 | 2,246,731 | 876,805 | 1,397,958 | 309,683 | 2,584,446 | - | | | - |
| 4 | 717,178 | 1,251,066 | 278,566 | 2,246,811 | 688,121 | 1,397,958 | 309,683 | 2,395,762 | - | | | - |
| 5 | 544,461 | 1,251,066 | 278,566 | 2,074,094 | 688,197 | 1,397,958 | 69,683 | 2,155,838 | - | | | - |
| 6 | 544,517 | 1,061,066 | 184,566 | 1,790,150 | 688,273 | 1,397,958 | 69,683 | 2,155,914 | - | | | - |
| 7 | 544,574 | 1,061,066 | 154,566 | 1,760,206 | 688,348 | 1,397,958 | 69,683 | 2,155,989 | - | | | - |
| 8 | 544,630 | 1,061,066 | 154,566 | 1,760,262 | 688,424 | 1,397,958 | 69,683 | 2,156,065 | - | | | - |
| 9 | 544,686 | 1,061,066 | 154,566 | 1,760,318 | 688,500 | 1,397,958 | 69,683 | 2,156,141 | - | | | - |
| 10 | 544,742 | 1,061,066 | 154,566 | 1,760,375 | 688,576 | 1,482,958 | 69,683 | 2,241,217 | - | | | - |
| 11 | 544,798 | 1,061,066 | 229,566 | 1,835,431 | 688,652 | 1,482,958 | 69,683 | 2,241,293 | - | | | - |
| 12 | 544,854 | 1,061,066 | 229,566 | 1,835,487 | 688,728 | 1,482,958 | 69,683 | 2,241,368 | - | | | - |
| 13 | 544,910 | 1,061,066 | 229,566 | 1,835,543 | 688,803 | 1,482,958 | 69,683 | 2,241,444 | - | | | - |
| 14 | 544,966 | 1,061,066 | 229,566 | 1,835,599 | 688,879 | 1,482,958 | 69,683 | 2,241,520 | - | | | - |
| 15 | 545,023 | 1,061,066 | 229,683 | 1,835,771 | 688,955 | 1,482,958 | 69,683 | 2,241,596 | - | | | - |
| 16 | 545,079 | 1,061,066 | 229,683 | 1,835,828 | 689,031 | 1,482,958 | 69,683 | 2,241,672 | - | | | - |
| 17 | 545,135 | 1,061,066 | 229,683 | 1,835,884 | 689,107 | 1,482,958 | 69,683 | 2,241,748 | - | | | - |
| 18 | 545,191 | 1,061,066 | 229,683 | 1,835,940 | 689,183 | 1,082,958 | 69,683 | 1,841,824 | - | | | - |
| 19 | 545,247 | 1,061,066 | 229,683 | 1,835,996 | 689,259 | 1,082,958 | 39,683 | 1,811,899 | - | | | - |
| 20 | 545,303 | 1,061,066 | 229,683 | 1,836,052 | 689,335 | 1,082,958 | 39,683 | 1,811,975 | - | | | - |
| 21 | 545,360 | 1,061,066 | 119,683 | 1,726,108 | 689,410 | 1,082,958 | 39,683 | 1,812,051 | - | | | - |
| 22 | 545,416 | 1,061,066 | 119,683 | 1,726,165 | 689,486 | 1,082,958 | 39,683 | 1,812,127 | - | | | - |
| 23 | 545,472 | 1,061,066 | 119,683 | 1,726,221 | 689,562 | 1,082,958 | 39,683 | 1,812,203 | - | | | - |
| 24 | 545,528 | 1,061,066 | 119,683 | 1,726,277 | 689,638 | 1,082,958 | 39,683 | 1,812,279 | - | | | - |
| 25 | 545,584 | 1,061,066 | 119,683 | 1,726,333 | 689,714 | 1,082,958 | 39,683 | 1,812,355 | - | | | - |
| 26 | 545,641 | 1,061,066 | 119,683 | 1,726,390 | 689,790 | 1,622,958 | 39,683 | 2,352,431 | - | | | - |
| 27 | 545,697 | 1,207,066 | 119,683 | 1,872,446 | 689,866 | 1,622,958 | 39,683 | 2,352,507 | - | | | - |
| 28 | 545,753 | 1,207,066 | 119,683 | 1,872,502 | 689,942 | 1,622,958 | 39,683 | 2,352,583 | - | | | - |
| 29 | 545,809 | 1,207,066 | 309,683 | 2,062,558 | 690,018 | 1,622,958 | 39,683 | 2,352,659 | - | | | - |
| 30 | 545,866 | 1,397,066 | 309,683 | 2,252,615 | 690,094 | 1,622,958 | 39,683 | 2,352,735 | - | | | - |
| 31 | | | | | 989,593 | 1,622,958 | 39,683 | 2,652,234 | | | | |

| | APRIL BUDGETED EARNINGS | APRIL Proj'd CT mo. Int. | APRIL Proj'd LAIF mo. Int. | APRIL CUMULATIVE Budget/Proj'd | MAY BUDGETED EARNINGS | MAY Proj'd CT mo. Int. | MAY Proj'd LAIF mo. Int. | MAY CUMULATIVE Budget/Proj'd | JUNE BUDGETED EARNINGS | JUNE Proj'd CT mo. Int. | JUNE Proj'd LAIF mo. Int. | JUNE CUMULATIVE Budget/Proj'd |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Budget** | $1,250 | | | $12,500 | $1,250 | | | $13,750 | $1,250 | | | $15,000 |
| **Est. Earı** | $3,026 | | | $21,357 | $3,837 | | | $25,194 | | | | $25,194 |


COMBINED INVESTMENTS
Investment ($)
2,800,000
2,600,000
2,400,000
2,200,000
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
1
3
5
7
9
11
13
15
17
19
21
23
25
27
29
31
Day of the Month
April
May
June

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

*Providing Solutions to California Public Agencies*

P.O. Box 1350 · Carmel Valley, CA 93924 · 650.587.7300

**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, Executive Director/CFO/Treasurer **Item: 4D**
**SUBJECT: AUTHORIZE BOARD CHAIR TO APPROVE FY2011 AUDIT ENGAGEMENT**

## RECOMMENDATION

Authorize the Chair of the Board of Directors to execute an audit engagement agreement with the CPA firm Mayer Hoffman McCann P.C. for performance of the JPA's FY2011 independent audit.

## BACKGROUND

The outside audit firm of Mayer Hoffman McCann, P.C. was retained three years ago and has completed the last four audits of both Local and Regional Government Services Authorities. All audit reports are posted to the JPA's web site. The attached engagement letter is for completion of the fiscal year 2011 audit.

Recent fiduciary and management controversies in several public agencies have heightened concern for all public agencies. The City of Bell and their out-sized compensation packages and project accountability are one of many examples of the challenges we must face to assure transparency and stewardship. And auditors play a role in that assurance. Mayer Hoffman McCann P.C. performed the annual audit for the City of Bell, and it appears that Bell's staff and governing body colluded to block audit findings. As a result of the perception that the auditors failed in their role to identify discrepancies, Mayer Hoffman accelerated and enhanced their standard peer review to assess their adherence to California municipal auditing standards. Another nationally recognized municipal audit firm was asked to review Mayer Hoffman's practices of their 30 California offices and 2,000 accounting, tax and advisory personnel. The firm was found to have complied with auditing standards; however, the firm and all municipal auditing firms are changing testing methods to improve assurance that agencies comply with approved regulations, procedures and internal compensation decisions.

Also as a result of these controversies, the State Controller has begun reporting public agencies' compensation. This effort in transparency will help demonstrate the compliance by the vast majority of public agencies. RGS and LGS are not required to submit salary information to the State Controller, so have asked our auditor to do additional testing of key Administrative staff compensation to ensure that we are operating within the specifically authorized direction of our governing body (for the Executive Director) or the Executive Director (for all other staff).

## FISCAL IMPACT

The rate for performing the annual audit has increased by $175 to $8,675 per agency, and are included in the 2012 fiscal year budget.

Mayer Hoffman McCann P.C.
An Independent CPA Firm

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Irvine, California 92612
949-474-2020 ph
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April 29, 2011

Board of Directors
Regional Government Services Authority
P.O. Box 1350
Carmel Valley, CA 93924

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide Regional Government Services Authority (the "Authority") for the year ended June 30, 2011. This letter, which incorporates the attached Terms and Conditions, constitutes the entire agreement between the parties with respect to Mayer Hoffman McCann P.C.'s performance of the professional services described herein.

## ENGAGEMENT OBJECTIVES

We will audit the financial statements, the business-type activities, which comprise the basic financial statements of the Regional Government Services Authority for the year ended June 30, 2011. The document we submit to you will include Management's Discussion and Analysis required by generally accepted accounting principles that will be subjected to certain limited procedures, but will not be audited.

## OUR RESPONSIBILITIES

The objective of our audit is the expression of an opinion as to whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to above when considered in relation to the financial statements taken as a whole.

We will also provide a report, which does not include an opinion, on internal controls related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal controls and compliance will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the organization, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specific parties.

### Audit

Our audit will be conducted in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Regional Government Services Authority and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any

reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the or to acts by management or employees acting on behalf of the Authority.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

**Internal Control**

Our audit will include obtaining an understanding of the Authority and its environment, including internal controls sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures to be performed.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

An audit is not designed to provide assurance on internal controls or to identify control deficiencies. However, we will inform those charged with governance of any matters involving internal control and its operation that we

consider to be significant deficiencies or material weaknesses under standards established by the American Institute of Certified Public Accountants. Material weaknesses involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Authority's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. In addition, we will inform you of any *deficiencies* or other matters involving internal control, if any, as required by *Government Auditing Standards.*

**Compliance**
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

The services described above do not relieve management or those charged with governance of their responsibilities.

## THOSE CHARGED WITH GOVERNANCE

As defined by U.S. generally accepted auditing standards, you are responsible for overseeing the strategic direction of the Authority and obligations related to the accountability of the Authority. These responsibilities include, but are not limited to, overseeing the financial reporting process, resolving disagreements between management and us regarding financial reporting, appointing us to perform the services incorporated in this letter and informing us about all known or suspected fraud involving the Authority. In turn, we will provide you with any communications as required by U.S. generally accepted auditing standards.

## MANAGEMENT'S RESPONSIBILITIES

You are responsible for management decisions and functions, and for designating a qualified management-level individual to oversee any bookkeeping services, tax services, or other services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities and compliance with laws, regulations, contracts, and agreements. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with U. S. generally accepted accounting principles.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and may assist you in the

preparation of your financial statements but the responsibility for the financial statements remains with you. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these services.

This responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws and regulations.

During the course of our engagement, we will request information and explanations from management regarding the Authority's operations, internal controls, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written representation letter, including acknowledging that you have reviewed and approved the financial statements and related notes and accept full responsibility for them. The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. In view of the foregoing, the Authority agrees to release our firm, its shareholders and other personnel from any liability and costs relating to our services under this letter resulting from false or misleading representations made to us by any member of the Authority's management.

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing.

**OTHER SERVICES**

If you intend to include these financial statements and our report in an offering or other document at some future date, you agree to seek our prior written consent to do so at that time. You agree to provide reasonable notice to allow sufficient time for us to perform certain additional procedures. Any time you intend to publish or otherwise reproduce these financial statements and our report and make reference to our Firm name in any manner in connection therewith, you agree to provide us with printer's proofs or masters for our review and approval before printing or other reproduction. You will also provide us with a copy of the final reproduced material for our

approval before it is distributed. Our fees for such services are in addition to those discussed elsewhere in this letter.

As a result of our prior or future services to you, we might be requested to provide information or documents to you or a third party in a legal, administrative, or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests, we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

**ENGAGEMENT FEES**

The fees for the services previously outlined will be $8,675. The fees include costs for travel and out-of-pocket costs such as report production, typing, postage, and a pre and post audit conference call with those in governance, if requested. Should attendance at a board meeting be required, additional expenses would be billed to the Authority. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In addition, fees for any related projects, such as proposed business combinations or research and/or consultation on special business or financial issues, will be billed separately from the fee referred to above and will be subject to separate arrangements.

We consider telephone calls and meetings on accounting and reporting matters to be an integral part of the engagement and no additional fees are charged for these services. If, however, there is a significant transaction or new accounting issue that requires us to spend a substantial amount of time that clearly was not anticipated in our fee proposal, there may be additional billing.

The fee estimate above assumes no adjustments will be necessary for routine accounting entries normally made before the beginning of the engagement. If, for any reason, we are asked to assist in the preparation of these entries, before beginning this service, we will provide an estimate of the time required to perform such services and the additional fees to be billed.

Invoices will be submitted as the work progresses and a final invoice will be submitted upon completion of the services. Invoices are payable upon receipt. If our invoices for this, or any other engagement you may have with us, are not paid within 30 days, we may suspend or terminate our services for this or any other engagement. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.

**OTHER ENGAGEMENT MATTERS**

This letter and the attached Terms and Conditions set forth the rights and responsibilities of the parties with respect to the services to be provided. The attachment is an integral part of this agreement. This engagement is being undertaken solely for the benefit of the parties to this agreement, and no other person shall be entitled to enforce the terms of this agreement.

Enclosed, as required by *Government Auditing Standards,* is a copy of the report and letter of comments, if any, on the most recent peer review of our firm.

The undersigned is the engagement shareholder responsible for supervising the engagement and signing the report.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

MAYER HOFFMAN McCANN P.C.

Michael A. Harrison, CPA
Shareholder

MAH/sd
Enclosures

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The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

**REGIONAL GOVERNMENT SERVICES AUTHORITY**

| MANAGEMENT | GOVERNANCE |
|---|---|
| By_____ | By_____ |
| Title Executive Director/CFO | Title _____ |
| Date_____ | Date_____ |

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
4010 N.W. 25th Place
Gainesville, Florida 32606
P.O. Box 13494
Gainesville, Florida 32604

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(352) 375-1583 (fax)
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# INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors of
Mayer Hoffman McCann P.C.

We have examined management's assertion regarding the California Municipal Audit Practice of Mayer Hoffman McCann P.C. that:

> "the system of quality control for the accounting and auditing practice applicable to municipal audits performed by the California offices of Mayer Hoffman McCann P.C. in effect for the year ended October 31, 2010, has been designed to meet the requirements of the quality control standards and requirements set forth in *Government Auditing Standards*, issued by the Comptroller General of the United States, referred to as generally accepted governmental auditing standards (GAGAS); U.S. generally accepted auditing standards (GAAS); Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the California Business and Professional Code. The system of quality control was also complied with during the year ended October 31, 2010, to provide the firm with reasonable assurance of complying with the applicable professional standards"

Mayer Hoffman McCann P.C.'s management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion; however, our examination does not provide a legal determination on compliance with the requirements of specified laws, regulations or rules.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the criteria set forth above.

Carr Riggs & Ingram

Gainesville, Florida
March 3, 2011

**Harold L. Monk, Jr., CPA, CFE**
**Engagement Partner**

**Experience**
Harold L. Monk, Jr. is a partner in the firm of Carr, Riggs & Ingram, LLC, in Gainesville, Florida. Born and raised in Gainesville, he graduated from the University of Florida in 1968 majoring in accounting. He worked as an internal auditor for the University of Florida for one year before joining a large local firm in 1969. In 1977, Harold was a founding partner of Davis, Monk & Company which merged with CRI in 2010. Harold is a Certified Public Accountant licensed in Florida and is a Certified Fraud Examiner.

Active professionally, Harold is the immediate past **Chair of the Auditing Standards Board of the AICPA.** He has served the Florida Institute of Certified Public Accountants as a member of numerous committees, and as a member of the Board of Governors, and as a CPE Discussion Leader. Harold was recognized as an "Outstanding Seminar Leader" for seven years by the FICPA, and was recognized as one of the top twenty instructors nationally for numerous years by the American Institute of CPAs. Harold continues to be an active speaker throughout the country on accounting and auditing issues. He has also served as a technical investigating officer for the Florida State Board of Accountancy. For several years, he chaired the joint task force for the Auditor General's office and the Florida State Board of Accountancy responsible for reviewing governmental audits filed within the State. In 2002 US Comptroller General Davis Walker appointed him the Advisory Council for the GAO.

Harold is the 2010 recipient of the AICPA's **Gold Medal for Distinguished Service,** the highest award the AICPA gives to a member.

Numerous articles authored by Harold have been featured in **state and national publications** and he has authored or co-authored "Advanced Auditing for Partners and Managers" (AICPA), "Compliance Auditing" (AICPA), "Guide to Single Audits" (PPC), "Audits of Local Governments" (PPC), "Preparing Non Profit Financial Statements" (PPC), "Annual Accounting and Auditing Update" (PPC) and "Maximizing Single Audit Efficiency" (PPC).

**Education**
BSBA, Accounting, University of Florida

**Professional Affiliations**
American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)

**Davis, Kinard & Co., P.C.**
Certified Public Accountants

First Financial Bank Building
400 Pine Street, Suite 600
Abilene, Texas 79601-5138
Office (325) 672-4000
FAX (325) 672-7049
1-800-588-2525

September 26, 2008

To the Shareholders of
Mayer Hoffman McCann P.C.
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mayer Hoffman McCann P.C. (the firm) applicable to non-SEC issuers in effect for the year ended April 30, 2008. The firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of Mayer Hoffman McCann P.C. in effect for the year ended April 30, 2008, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with applicable professional standards.

As is customary in a system review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

Davis, Kinard & Co, P.C.

DAVIS, KINARD & CO., P.C.

FOR MORE INFORMATION CONTACT:

American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, North Carolina 27707-8110

## Attachment to the Peer Review Report of Mayer Hoffman McCann P.C.

## Description of the Peer Review Process

### Overview

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objective of evaluating whether:

> The reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.
>
> The reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, but not absolute, assurance of complying with professional standards. Consequently a peer review on the firm's system of quality control is not intended to, and does not, provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, they are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. Therefore, we did not review the firm's accounting and auditing practice applicable to SEC issuers.

### Planning the Review of the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

To plan the review of Mayer Hoffman McCann P.C., we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the industries of its clients and other factors of complexity in serving those clients, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

### Performing the Review of the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under *Government Auditing Standards,* audits of Employee Benefit Plans and audits of engagements subject to the Federal Deposit Insurance Corporation Improvement Act. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted an exit conference with firm management to discuss our findings and recommendations.

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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**TO:** EXECUTIVE COMMITTEE **BOD Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, Executive Director **Item: 4E**
**SUBJECT: APPROVAL OF RECOMMENDATION TO ADOPT FY2012 BUDGET**

## RECOMMENDATION

Approval of a recommendation to the Board of Directors to adopt the Proposed FY2012 Budget.

## BACKGROUND

The Fiscal Year (FY) 2012 proposed budget has been prepared in accordance with direction provided by the Executive Committee and Board of Directors. The budget is presented in the Profit and Loss (P&L) format provided to the Executive Committee at their regular meetings. Several budget assumptions have been made in developing the budget. They are:

1. Each JPA's budget is prepared separately, with RGS providing most operational services and all administrative staffing. Therefore, LGS reimburses RGS for administrative/overhead costs.
2. Client expenditures and reimbursement revenues for existing and potential clients are not budgeted in the next fiscal year unless there is a very high likelihood the "potential" business will be realized.
3. Costs are budgeted fully, and revenues are budgeted in accordance with client contracts.

## FY2010 FINANCIAL PERFORMANCE

The LGS and RGS FY2009 budgets were adopted with projected addition to retained earnings of $263,800 and $68,500 respectively. Audited results show LGS adding $309,835 and RGS adding $227,635 for a net combined addition to retained earnings of $537,470 in FY2010.

## FY2011 FINANCIAL PERFORMANCE

The LGS and RGS FY2011 budgets were adopted with projected addition to retained earnings of $456,100 and $101,300 respectively. Through April (ten months of the fiscal year), combined financial performance is better than last year and this year's budget. Because year-end accruals are expected to be higher than they were last year (due to the addition of several dozen staff for Gold Coast Health Plan), the budget includes an allowance for accruals that is most likely to be higher than actual accruals. Current year-end performance is estimated to add $230,000 and $162,000 or $392,000 combined addition to retained earnings.

This year's continued financial success is noteworthy because administrative expenses have increased for accounting, HR and IT services to support client needs. This year's performance confirms the conclusion of the last three years: Providing scalable services to public agencies and sharing with our clients the savings of economies of scale, can be done affordably and sustainably.

**FY2012 PROPOSED BUDGET**

The proposed FY2012 budget is balanced, with revenues exceeding expenditures by a combined $108,800. All major clients (those for whom the JPAs assign multiple staff) at the end of FY2011, except Transbay Joint Powers Authority, are budgeted to remain JPA clients through the fiscal year. Many new clients and additional client services were added during FY2011 that are budgeted to continue in FY2012.

Administrative support services are provided by the Executive Director/CFO, an hourly Director of Human Resources, HR Technician, Project Coordinator and Executive Assistant, and contract financial, administrative support and technology services.

# Regional Government Services
# FY2012 Budget

| | Admin - JPA's | | | | Belvedere | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | | | | | 148,800 | 87,705 | 146,228 | |
| 440400 · LGS - Admin. Services | 419,366 | 696,336 | 531,555 | 632,100 | 0 | 0 | | |
| 440410 · Client Administration Fees | | | | | 0 | 0 | | |
| 440420 · Finance Charges | | | | | 0 | 0 | | |
| 480000 · Miscellaneous Income | 26,860 | 21,866 | 16,500 | 16,500 | 0 | 0 | | |
| **Total Income** | 446,225 | 718,202 | 548,055 | 648,600 | 148,800 | 87,705 | 146,228 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 333,957 | 409,988 | 300,000 | 450,987 | 113,873 | 67,119 | 111,904 | |
| 511072 - Salaries - Nonbillable | | 5,168 | | | | | | |
| 512002 · Medicare Employer Expense | 4,280 | 5,919 | 4,350 | 6,511 | 1,651 | 973 | 1,623 | |
| 512003 · Workers' Comp Exp clerical | 44,445 | 59,855 | 44,875 | 65,840 | | | | |
| 512004 · Employee Assistance Program | 3,000 | 3,380 | 3,000 | 3,718 | | | | |
| 512005 · Health Insurance Expense | 10,592 | 12,647 | 12,500 | 13,911 | | | | |
| 512006 · Dental Insurance Expense | 1,315 | 1,929 | 1,300 | 2,122 | | | | |
| 512007 · Vision Insurance Expense | 246 | 366 | 400 | 403 | | | | |
| 512008 · Life Insurance Expense | 527 | 609 | 650 | 670 | | | | |
| 512009 · Long Term Disability Expense | 754 | 1,011 | 1,100 | 1,112 | | | | |
| 512010 · Stars 457 Expense | | | 9,300 | | | | | |
| 512011 · Stars 401A Expense | 36,750 | 47,312 | 30,000 | 52,043 | 11,387 | 6,712 | 11,190 | |
| 512012 · Calpers Retirement Expense | -4,006 | | 3,500 | | | | | |
| 512014 · Short Term Disability Expense | 592 | 702 | 700 | 772 | | | | |
| 512018 · FSA Health & Day Care Expense | 1,453 | 2,358 | 2,000 | 2,594 | | | | |
| 520104 · Telephone/Internet | 2,327 | 2,714 | 3,000 | 3,000 | | | | |
| 520105 · Cell Phones | 1,344 | 579 | 3,000 | 500 | | | | |
| 520107 · ADP Payroll Fees | 12,748 | 15,239 | 15,000 | 17,000 | | | | |
| 520201 · Office Supplies | 100 | 1,133 | 2,000 | 1,200 | | | | |
| 520202 · Bank Fees & Services | 5,297 | 4,658 | 5,000 | 5,123 | | | | |
| 520204 · Printing & Postage | 854 | 1,486 | 2,000 | 1,635 | | | | |
| 520301 · Audit Services | 16,650 | | 33,000 | | | | | |
| 520302 · Legal Services | 15,336 | 20,108 | 18,000 | 22,119 | | | | |
| 520314 · Administrative Services | 4,226 | | 35,000 | | | | | |
| 520320 · Professional Services | 104,304 | 107,917 | 110,000 | 110,000 | | | | |
| 520501 · Professional Dues & Membership | 447 | 17,044 | 1,000 | 18,749 | | | | |
| 520503 · Conferences & Meetings | 21,227 | 31,753 | 3,000 | 84,900 | | | | |
| 520504 · Publications | 1,467 | 40,132 | 3,000 | 40,000 | | | | |
| 520508 · Licenses & Fees | 125 | | | | | | | |
| 520701 · General Liability Insurance Exp | 54,644 | 116,444 | 53,714 | 128,088 | | | | |
| 520750 · Interest Expense | 8 | 8 | | | | | | |
| 520801 · Mileage Reimbursement | 4,148 | 4,210 | 4,000 | 4,631 | | | | |
| 520803 · Travel Reimbursement | 494 | 1,912 | 2,000 | 2,103 | | | | |
| 520805 · Supplies & Meals Reimbursement | 1,118 | 2,910 | 1,000 | 3,201 | | | | |
| 520904 · Computer Install & Maintenance | 10,299 | 26,847 | 15,000 | 31,000 | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | 2,803 | | 1,000 | 2,000 | | | | |
| **Total Expense** | 693,871 | 946,338 | 723,389 | 1,075,933 | 126,911 | 74,804 | 124,717 | 0 |
| **Net Ordinary Income** | -247,646 | -228,136 | -175,334 | -427,333 | 21,889 | 12,902 | 21,511 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | -239,555 | -228,136 | -191,845 | -427,333 | | | | |
| 529999 · Allocated Unbillable Expenses | | | | | 12,552 | 5,330 | 13,645 | |
| **Total Other Expense** | -239,555 | -228,136 | -191,845 | -427,333 | 12,552 | 5,330 | 13,645 | 0 |
| **Net Other Income** | 239,555 | 228,136 | 191,845 | 427,333 | -12,552 | -5,330 | -13,645 | 0 |
| **Net Income** | **-8,091** | **0** | **16,511** | **0** | **9,337** | **7,572** | **7,866** | **0** |

# Regional Government Services
# FY2012 Budget

| | C-IV | | | | Calistoga | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 677,277 | 230,680 | 162,500 | 230,680 | 320 | 10,092 | | 4,500 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | -85,810 | -19,256 | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | 195 | 2,717 | | | | | | |
| **Total Income** | 591,662 | 214,140 | 162,500 | 230,680 | 320 | 10,092 | 0 | 4,500 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 351,381 | 167,498 | 122,829 | 167,498 | 240 | 6,867 | | 3,400 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 3,891 | 2,311 | 2,019 | 2,311 | 3 | 100 | | 49 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | 8,973 | 553 | 4,730 | 553 | | 55 | | |
| 512006 · Dental Insurance Expense | 1,569 | 1,373 | 850 | 1,373 | | | | |
| 512007 · Vision Insurance Expense | 487 | 276 | 279 | 276 | | | | |
| 512008 · Life Insurance Expense | 963 | 451 | 529 | 451 | | | | |
| 512009 · Long Term Disability Expense | 1,178 | 774 | 591 | 774 | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 23,118 | 14,575 | 12,126 | 14,575 | 24 | 687 | | 340 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 1,336 | 769 | 681 | 769 | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | 50 | | | | | | | |
| 520105 · Cell Phones | 300 | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | 195 | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | 6,813 | 5,374 | | 5,374 | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | 17,578 | 852 | | 852 | | 47 | | |
| 520803 · Travel Reimbursement | 37,982 | 333 | | 333 | | | | |
| 520805 · Supplies & Meals Reimbursement | 7,216 | 1,932 | | 1,932 | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 463,030 | 197,070 | 144,634 | 197,070 | 267 | 7,755 | 0 | 3,789 |
| **Net Ordinary Income** | 128,632 | 17,071 | 17,866 | 33,610 | 53 | 2,337 | 0 | 711 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 49,908 | 10,649 | 15,959 | 21,681 | 27 | 511 | | |
| **Total Other Expense** | 49,908 | 10,649 | 15,959 | 21,681 | 27 | 511 | 0 | 0 |
| **Net Other Income** | -49,908 | -10,649 | -15,959 | -21,681 | -27 | -511 | 0 | 0 |
| **Net Income** | **78,723** | **6,421** | **1,907** | **11,929** | **26** | **1,826** | **0** | **711** |

# Regional Government Services
# FY2012 Budget

| | Davis | | | | Gilroy | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | | 95,730 | | 30,000 | | 3,420 | | |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | 468 | | |
| **Total Income** | 0 | 95,730 | 0 | 30,000 | 0 | 3,888 | 0 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | | 73,233 | | 22,000 | | 2,862 | | |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | | 1,062 | | 319 | | 42 | | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | | | |
| 512006 · Dental Insurance Expense | | | | | | | | |
| 512007 · Vision Insurance Expense | | | | | | | | |
| 512008 · Life Insurance Expense | | | | | | | | |
| 512009 · Long Term Disability Expense | | | | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | | 7,323 | | 2,200 | | 286 | | |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | 468 | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 0 | 81,619 | 0 | 24,519 | 0 | 3,658 | 0 | 0 |
| **Net Ordinary Income** | 0 | 14,111 | 0 | 5,481 | 0 | 230 | 0 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | | 4,848 | | 2,820 | | 197 | | |
| **Total Other Expense** | 0 | 4,848 | 0 | 2,820 | 0 | 197 | 0 | 0 |
| **Net Other Income** | 0 | -4,848 | 0 | -2,820 | 0 | -197 | 0 | 0 |
| **Net Income** | **0** | **9,263** | **0** | **2,661** | **0** | **0** | **33** | **0** | **0** | **0** |

# Regional Government Services
# FY2012 Budget

| | GCHP | | | | Larkspur | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 1,993 | 1,955,824 | | 4,200,000 | 15,247 | 7,209 | | 15,000 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | 33,610 | | 50,000 | | | | |
| 440420 · Finance Charges | | 7,699 | | | | | | |
| 480000 · Miscellaneous Income | | 59,461 | | 70,461 | | | | |
| **Total Income** | 1,993 | 2,056,593 | 0 | 4,320,461 | 15,247 | 7,209 | 0 | 15,000 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 1,275 | 1,614,354 | | 3,500,000 | 11,284 | 5,670 | | 10,000 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 18 | 18,203 | | 50,750 | 164 | 79 | | 145 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | 37,821 | | 38,000 | | 591 | | 1,000 |
| 512006 · Dental Insurance Expense | | 6,840 | | 10,000 | | | | |
| 512007 · Vision Insurance Expense | | 1,221 | | 2,000 | 2 | | | |
| 512008 · Life Insurance Expense | | 1,827 | | 2,800 | 5 | | | |
| 512009 · Long Term Disability Expense | | 3,017 | | 4,600 | 9 | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 128 | 123,522 | | 350,000 | 1,194 | 567 | | 1,000 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | 2,799 | | 4,300 | 7 | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | 170 | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | 366 | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | 4,050 | | 2,000 | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | 590 | | 1,000 | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | 5,081 | | 5,000 | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | 14 | 11,231 | | 13,000 | | 151 | | 500 |
| 520803 · Travel Reimbursement | | 46,702 | | 20,000 | | | | |
| 520805 · Supplies & Meals Reimbursement | | 7,616 | | 10,000 | | | | |
| 520904 · Computer Install & Maintenance | | 707 | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 1,435 | 1,886,119 | 0 | 4,013,450 | 12,665 | 7,058 | 0 | 12,645 |
| **Net Ordinary Income** | 557 | 170,474 | 0 | 307,011 | 2,582 | 151 | 0 | 2,355 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 168 | 126,475 | | 286,061 | 1,286 | 365 | | 1,410 |
| **Total Other Expense** | 168 | 126,475 | 0 | 286,061 | 1,286 | 365 | 0 | 1,410 |
| **Net Other Income** | -168 | -126,475 | 0 | -286,061 | -1,286 | -365 | 0 | -1,410 |
| **Net Income** | **389** | **44,000** | **0** | **20,949** | **0** | **1,296** | **-214** | **0** | **945** | **0** |

# Regional Government Services
# FY2012 Budget

| | LGS - TAM | | | | MMWD | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 1,601 | | | | | 63,467 | | 31,734 |
| 440400 · LGS - Admin. Services | 104,245 | 256,595 | 101,000 | 256,595 | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | 43 | 2,932 | | | | | | |
| **Total Income** | 105,889 | 259,527 | 101,000 | 256,595 | 0 | 63,467 | 0 | 31,734 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 91,416 | 222,258 | 86,468 | 222,258 | | 51,170 | | 24,585 |
| 511072 - Salaries - Nonbillable | | | | | | | | 0 |
| 512002 · Medicare Employer Expense | 1,338 | 3,254 | 1,263 | 3,254 | | 742 | | 371 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | 0 |
| 512004 · Employee Assistance Program | | | | | | | | 0 |
| 512005 · Health Insurance Expense | | | | | | | | 0 |
| 512006 · Dental Insurance Expense | 444 | 1,513 | 280 | 1,513 | | | | 0 |
| 512007 · Vision Insurance Expense | -22 | 303 | -177 | 303 | | | | 0 |
| 512008 · Life Insurance Expense | 178 | 497 | 190 | 497 | | | | 0 |
| 512009 · Long Term Disability Expense | 307 | 855 | 328 | 855 | | | | 0 |
| 512010 · Stars 457 Expense | | | | | | | | 0 |
| 512011 · Stars 401A Expense | 11,813 | 26,911 | 12,280 | 26,911 | | 5,117 | | 2,558 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 298 | 833 | 318 | 833 | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | 116 | 368 | | 172 | | 257 | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | 2,735 | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 105,889 | 259,527 | 100,950 | 256,595 | 0 | 57,286 | 0 | 27,514 |
| **Net Ordinary Income** | 0 | 0 | 50 | -0 | 0 | 6,182 | 0 | 4,219 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 139 | | | | | 3,214 | | |
| **Total Other Expense** | 139 | 0 | 0 | 0 | 0 | 3,214 | 0 | 0 |
| **Net Other Income** | -139 | 0 | 0 | 0 | 0 | -3,214 | 0 | 0 |
| **Net Income** | **-139** | **0** | **50** | **-0** | **0** | **2,968** | **0** | **4,219** |

# Regional Government Services
# FY2012 Budget

| | Marin Transit District | | | | MEA | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budge | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budge | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 243,028 | 498,321 | 338,400 | 247,823 | 37,523 | 475,359 | 240,000 | |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | -23,727 | -172,104 | | | -7,097 | -237,555 | | |
| 440420 · Finance Charges | | | | | | 256 | | |
| 480000 · Miscellaneous Income | 325 | | | | | | | |
| **Total Income** | 219,626 | 326,217 | 338,400 | 247,823 | 30,425 | 238,060 | 240,000 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 147,213 | 232,901 | 246,827 | 192,901 | 16,147 | 138,648 | 184,000 | |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 2,131 | 2,822 | 3,613 | 2,797 | 235 | 1,694 | 2,668 | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | -1 | 6,989 | | 4,992 | 524 | 6,006 | | |
| 512006 · Dental Insurance Expense | 668 | 2,215 | 1,195 | 1,582 | 57 | 2,066 | | |
| 512007 · Vision Insurance Expense | 181 | 348 | 323 | 249 | -13 | 462 | | |
| 512008 · Life Insurance Expense | 457 | 515 | 761 | 368 | 25 | 373 | | |
| 512009 · Long Term Disability Expense | 783 | 879 | 1,302 | 628 | 42 | 635 | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 13,566 | 18,554 | 22,703 | 19,290 | 1,734 | 13,467 | 18,400 | |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 777 | 872 | 1,292 | 623 | 42 | 630 | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | 375 | | 268 | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | 386 | | 276 | 154 | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | 1,067 | | 533 | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | 183 | 46 | | 23 | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | 20 | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 165,977 | 267,971 | 278,016 | 224,531 | 18,945 | 163,981 | 205,068 | 0 |
| **Net Ordinary Income** | 53,649 | 58,246 | 60,384 | 23,292 | 11,480 | 74,079 | 34,932 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 18,526 | 16,520 | 31,584 | 23,292 | 2,566 | 16,466 | | |
| **Total Other Expense** | 18,526 | 16,520 | 31,584 | 23,292 | 2,566 | 16,466 | 0 | 0 |
| **Net Other Income** | -18,526 | -16,520 | -31,584 | -23,292 | -2,566 | -16,466 | 0 | 0 |
| **Net Income** | **35,122** | **41,726** | **28,800** | **0** | **8,914** | **57,613** | **34,932** | **0** |

# Regional Government Services
# FY2012 Budget

| | Menlo Park FPD | | | | Menlo Park US&R | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 206,525 | 140,818 | 200,247 | 140,818 | 149,650 | 23,250 | 140,000 | 93,000 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 206,525 | 140,818 | 200,247 | 140,818 | 149,650 | 23,250 | 140,000 | 93,000 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 155,692 | 109,358 | 149,939 | 109,358 | 120,280 | 18,600 | 107,413 | 74,400 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 2,219 | 1,545 | 2,151 | 1,545 | 1,672 | 270 | 1,509 | 1,079 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | | | |
| 512006 · Dental Insurance Expense | 1,334 | | 1,327 | | | | | |
| 512007 · Vision Insurance Expense | 252 | | 255 | | | | | |
| 512008 · Life Insurance Expense | 87 | | 116 | | | | | |
| 512009 · Long Term Disability Expense | 175 | | 233 | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 15,060 | 10,014 | 14,480 | 10,014 | 12,085 | 1,860 | 10,741 | 7,440 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 124 | | 165 | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | 706 | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | 25 | 65 | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 175,674 | 120,982 | 168,666 | 120,918 | 134,037 | 20,730 | 119,663 | 82,919 |
| **Net Ordinary Income** | 30,851 | 19,835 | 31,581 | 19,900 | 15,613 | 2,520 | 20,337 | 10,081 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 17,421 | 7,131 | 18,685 | 13,235 | 12,623 | 471 | 13,067 | 8,741 |
| **Total Other Expense** | 17,421 | 7,131 | 18,685 | 13,235 | 12,623 | 471 | 13,067 | 8,741 |
| **Net Other Income** | -17,421 | -7,131 | -18,685 | -13,235 | -12,623 | -471 | -13,067 | -8,741 |
| **Net Income** | **13,430** | **12,704** | **12,896** | **6,665** | **0** | **2,990** | **2,049** | **7,270** | **1,341** | **0** |

# Regional Government Services
# FY2012 Budget

| | MERA | | | | MGSA | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 81,000 | 90,000 | 78,000 | 90,000 | 183,171 | 229,977 | 185,000 | 229,977 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | 5,630 | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | 2,359 | 1,197 | | 1,197 |
| **Total Income** | 81,000 | 90,000 | 78,000 | 90,000 | 191,161 | 231,174 | 185,000 | 231,174 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 64,900 | 70,538 | 61,133 | 70,538 | 159,013 | 181,416 | 142,000 | 181,416 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 941 | 1,023 | 886 | 1,023 | 2,311 | 2,645 | 2,059 | 2,645 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | 2,140 | | | |
| 512006 · Dental Insurance Expense | | | | | 255 | | | |
| 512007 · Vision Insurance Expense | | | | | 61 | | | |
| 512008 · Life Insurance Expense | | | | | 84 | | | |
| 512009 · Long Term Disability Expense | | | | | 143 | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 6,468 | 7,054 | 6,113 | 7,054 | 15,902 | 18,142 | 14,200 | 18,142 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | 142 | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | 154 | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | 51 | 75 | | 75 |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | 375 | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | 1,824 | 1,635 | | 1,635 |
| 520803 · Travel Reimbursement | | | | | 447 | 543 | | 543 |
| 520805 · Supplies & Meals Reimbursement | | | | | 1,373 | 1,781 | | 1,781 |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 72,309 | 78,615 | 68,132 | 78,615 | 184,274 | 206,238 | 158,259 | 206,238 |
| **Net Ordinary Income** | 8,691 | 11,385 | 9,868 | 11,385 | 6,887 | 24,936 | 26,741 | 24,936 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 6,833 | 4,558 | 7,280 | 8,459 | 16,125 | 11,707 | 17,267 | 21,727 |
| **Total Other Expense** | 6,833 | 4,558 | 7,280 | 8,459 | 16,125 | 11,707 | 17,267 | 21,727 |
| **Net Other Income** | -6,833 | -4,558 | -7,280 | -8,459 | -16,125 | -11,707 | -17,267 | -21,727 |
| **Net Income** | **1,859** | **6,827** | **2,588** | **2,926** | **0** | **-9,238** | **13,229** | **9,474** | **3,209** | **0** |

# Regional Government Services
# FY2012 Budget

| | MTA | | | | MTC | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 16,891 | 40,539 | | 40,539 | 4,919 | 49,810 | | 49,810 |
| 440400 · LGS - Admin. Services | | | | | 8,049 | 8,948 | | 8,948 |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 16,891 | 40,539 | 0 | 40,539 | 12,967 | 58,758 | 0 | 58,758 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | | 26,000 | | 26,000 | 7,339 | 52,335 | | 52,335 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | | 377 | | 377 | 98 | 753 | | 753 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | 5,000 | | 5,000 | | 1 | | 1 |
| 512006 · Dental Insurance Expense | | 687 | | 687 | | 1 | | 1 |
| 512007 · Vision Insurance Expense | | 183 | | 183 | | | | |
| 512008 · Life Insurance Expense | | 251 | | 251 | | | | |
| 512009 · Long Term Disability Expense | | 427 | | 427 | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | | 2,600 | | 2,600 | 678 | 5,065 | | 5,065 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | 424 | | 424 | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | 50 | | 50 | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | 749 | 154 | | 154 |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | 3,950 | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | 77 | -150 | | -150 |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | 42 | | | 100 | 76 | | | |
| 520803 · Travel Reimbursement | | | | | | 599 | | 599 |
| 520805 · Supplies & Meals Reimbursement | 28 | | | 100 | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 70 | 35,999 | 0 | 36,199 | 12,967 | 58,758 | 0 | 58,758 |
| **Net Ordinary Income** | 16,821 | 4,540 | 0 | 4,340 | 0 | 0 | 0 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 1,425 | 2,053 | | 3,810 | 415 | | | |
| **Total Other Expense** | 1,425 | 2,053 | 0 | 3,810 | 415 | 0 | 0 | 0 |
| **Net Other Income** | -1,425 | -2,053 | 0 | -3,810 | -415 | 0 | 0 | 0 |
| **Net Income** | **15,396** | **2,487** | **0** | **530** | **0** | **-415** | **0** | **0** | **0** | **0** |

# Regional Government Services
# FY2012 Budget

| | Rohnert Park | | | | San Bruno | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 23,165 | 94,488 | 30,000 | 94,488 | | 28,627 | | 28,627 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | -8,568 | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 14,597 | 94,488 | 30,000 | 94,488 | 0 | 28,627 | 0 | 28,627 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 8,265 | 71,825 | 24,000 | 71,825 | | 23,724 | | 23,724 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 120 | 1,020 | 348 | 1,020 | | 344 | | 344 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | 3,219 | | 3,219 | | | | |
| 512006 · Dental Insurance Expense | | | | | | 679 | | 679 |
| 512007 · Vision Insurance Expense | | | | | | 133 | | 133 |
| 512008 · Life Insurance Expense | | | | | | | | |
| 512009 · Long Term Disability Expense | | | | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 827 | 7,108 | 2,400 | 7,108 | | 2,368 | | 2,368 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | 193 | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | 3,300 | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 9,211 | 83,173 | 30,048 | 83,173 | 0 | 27,441 | 0 | 27,248 |
| **Net Ordinary Income** | 5,386 | 11,315 | -48 | 11,315 | 0 | 1,187 | 0 | 1,380 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 1,231 | 4,785 | | 8,881 | | 1,450 | | 1,291 |
| **Total Other Expense** | 1,231 | 4,785 | 0 | 8,881 | 0 | 1,450 | 0 | 1,291 |
| **Net Other Income** | -1,231 | -4,785 | 0 | -8,881 | 0 | -1,450 | 0 | -1,291 |
| **Net Income** | **4,154** | **6,530** | **-48** | **2,435** | **0** | **-263** | **0** | **89** |

# Regional Government Services
# FY2012 Budget

| | San Mateo City | | | | San Mateo County | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | | 16,353 | | | | 18,000 | | 7,000 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 0 | 16,353 | 0 | 0 | 0 | 18,000 | 0 | 7,000 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | | 12,940 | | | | 17,349 | | 4,500 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | | 188 | | | | 252 | | 65 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | 291 | | |
| 512006 · Dental Insurance Expense | | | | | | | | |
| 512007 · Vision Insurance Expense | | | | | | | | |
| 512008 · Life Insurance Expense | | | | | | | | |
| 512009 · Long Term Disability Expense | | | | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | | 1,294 | | | | 1,444 | | 450 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | 377 | | 200 |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 0 | 14,422 | 0 | 0 | 0 | 19,713 | 0 | 5,215 |
| **Net Ordinary Income** | 0 | 1,931 | 0 | 0 | 0 | -1,713 | 0 | 1,785 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | | 828 | | | | 461 | | 658 |
| **Total Other Expense** | 0 | 828 | 0 | 0 | 0 | 461 | 0 | 658 |
| **Net Other Income** | 0 | -828 | 0 | 0 | 0 | -461 | 0 | -658 |
| **Net Income** | **0** | **1,103** | **0** | **0** | **0** | **-2,174** | **0** | **1,127** | **0** |

# Regional Government Services
# FY2012 Budget

| | San Rafael | | | | Sausalito | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 390,906 | 278,879 | 265,000 | 278,879 | 181,000 | 181,000 | 181,000 | 181,000 |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | 654 | | | 500 | | | | |
| **Total Income** | 391,560 | 278,879 | 265,000 | 279,379 | 181,000 | 181,000 | 181,000 | 181,000 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 294,537 | 217,632 | 190,000 | 217,632 | 141,780 | 141,696 | 141,840 | 141,696 |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 4,253 | 3,137 | 2,755 | 3,156 | 2,088 | 2,086 | 2,089 | 2,086 |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | 6,273 | 6,595 | 6,224 | 6,595 | | | | |
| 512006 · Dental Insurance Expense | 663 | 687 | 700 | 687 | 667 | 687 | 664 | 687 |
| 512007 · Vision Insurance Expense | 477 | 458 | 485 | 458 | 166 | 183 | 160 | 183 |
| 512008 · Life Insurance Expense | 968 | 683 | 1,050 | 683 | 470 | 470 | 470 | 470 |
| 512009 · Long Term Disability Expense | 1,663 | 1,174 | 1,800 | 1,174 | 810 | 810 | 810 | 810 |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 34,427 | 27,239 | 28,500 | 27,239 | 13,518 | 13,500 | 13,524 | 13,500 |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 1,506 | 1,018 | 1,600 | 1,018 | 715 | 715 | 715 | 715 |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | -662 | 112 | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | 2,901 | 448 | 3,494 | 500 | | | | |
| 520805 · Supplies & Meals Reimbursement | 5 | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | -53 | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 346,959 | 259,183 | 236,608 | 259,141 | 160,214 | 160,148 | 160,272 | 160,148 |
| **Net Ordinary Income** | 44,601 | 19,696 | 28,392 | 20,238 | 20,786 | 20,852 | 20,728 | 20,852 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 33,029 | 14,123 | 24,733 | 16,258 | 15,268 | 9,166 | 16,893 | 17,011 |
| **Total Other Expense** | 33,029 | 14,123 | 24,733 | 16,258 | 15,268 | 9,166 | 16,893 | 17,011 |
| **Net Other Income** | -33,029 | -14,123 | -24,733 | -16,258 | -15,268 | -9,166 | -16,893 | -17,011 |
| **Net Income** | **11,572** | **5,573** | **3,659** | **3,980** | **5,518** | **11,686** | **3,835** | **3,841** |

# Regional Government Services
# FY2012 Budget

| | SBWMA | | | | SFHA | SMARTD | | | |
|---|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budge | FY12 Budget | FY10 | FY10 | FY11 Proj'd | FY11 Budge | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | | |
| **Income** | | | | | | | | | |
| 440301 · Client Billings | 3,163 | 300 | | | 638 | 1,850 | 20,850 | | |
| 440400 · LGS - Admin. Services | | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | | |
| **Total Income** | 3,163 | 300 | 0 | 0 | 638 | 1,850 | 20,850 | 0 | 0 |
| **Expense** | | | | | | | | | |
| 511010 · Salaries - Regular | 943 | 225 | | | 319 | 1,327 | 15,069 | | |
| 511072 - Salaries - Nonbillable | | | | | | | | | |
| 512002 · Medicare Employer Expense | 14 | 3 | | | 5 | 19 | 219 | | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | | 44 | | |
| 512006 · Dental Insurance Expense | | | | | | | | | |
| 512007 · Vision Insurance Expense | | | | | | | | | |
| 512008 · Life Insurance Expense | | | | | | | | | |
| 512009 · Long Term Disability Expense | | | | | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | | |
| 512011 · Stars 401A Expense | 94 | 23 | | | 32 | 133 | 1,507 | | |
| 512012 · Calpers Retirement Expense | | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | | |
| 520301 · Audit Services | | | | | | | | | |
| 520302 · Legal Services | | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | | |
| 520320 · Professional Services | | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | | |
| 520504 · Publications | | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | 46 | | |
| 520803 · Travel Reimbursement | | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | | |
| 570100 · Equipment Purchase | | | | | 0 | | | | |
| **Total Expense** | 1,050 | 251 | 0 | 0 | 355 | 1,479 | 16,885 | 0 | 0 |
| **Net Ordinary Income** | 2,112 | 49 | 0 | 0 | 282 | 371 | 3,965 | 0 | 0 |
| **Other Income/Expense** | | | | | | | | | |
| **Other Expense** | | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 267 | 15 | | | 54 | 156 | 1,056 | | |
| **Total Other Expense** | 267 | 15 | 0 | 0 | 54 | 156 | 1,056 | 0 | 0 |
| **Net Other Income** | -267 | -15 | 0 | 0 | -54 | -156 | -1,056 | 0 | 0 |
| **Net Income** | **1,845** | **34** | **0** | **0** | **0 228** | **0 215** | **2,909** | **0** | **0** |

# Regional Government Services
# FY2012 Budget

| | STARS | | | | Stockton | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | | | | | 91,882 | 116,093 | 91,000 | |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 0 | 0 | 0 | 0 | 91,882 | 116,093 | 91,000 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 14,947 | 13,925 | 16,612 | 10,000 | 74,552 | 99,000 | 73,603 | |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 217 | 202 | 242 | 145 | 1,095 | 1,513 | 1,078 | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | 923 | 720 | 1,021 | 1,021 | | | | |
| 512006 · Dental Insurance Expense | 88 | 77 | 93 | 93 | | | | |
| 512007 · Vision Insurance Expense | 18 | 17 | 18 | 18 | | | | |
| 512008 · Life Insurance Expense | 52 | 36 | 58 | 58 | 210 | 303 | 168 | |
| 512009 · Long Term Disability Expense | 86 | 61 | 96 | 96 | 362 | 520 | 290 | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 2,235 | 2,082 | 2,484 | 1,500 | 7,125 | 9,901 | 7,030 | |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | 57 | 41 | 64 | 64 | 298 | 429 | 238 | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | 25 | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | 1,313 | | 7,000 | 3,000 | 146 | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 19,936 | 17,185 | 27,688 | 15,995 | 83,787 | 111,666 | 82,407 | 0 |
| **Net Ordinary Income** | -19,936 | -17,185 | -27,688 | -15,995 | 8,094 | 4,427 | 8,593 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | | | | | 7,751 | 5,879 | 8,493 | |
| **Total Other Expense** | 0 | 0 | 0 | 0 | 7,751 | 5,879 | 8,493 | 0 |
| **Net Other Income** | 0 | 0 | 0 | 0 | -7,751 | -5,879 | -8,493 | 0 |
| **Net Income** | **0 -19,936** | **-17,185** | **-27,688** | **-15,995** | **0 344** | **-1,452** | **100** | **0 0** |

# Regional Government Services
# FY2012 Budget

| | TJPA | | | | Twin Cities Police Authority | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | | | | | 7,214 | 1,026 | | |
| 440400 · LGS - Admin. Services | 124,340 | 100,121 | 112,586 | 10,000 | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | | | | | | | | |
| 480000 · Miscellaneous Income | | | | | | | | |
| **Total Income** | 124,340 | 100,121 | 112,586 | 10,000 | 7,214 | 1,026 | 0 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 108,953 | 88,269 | 98,640 | 8,970 | 4,298 | 684 | | |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 1,599 | 1,296 | 1,448 | 130 | 62 | 10 | | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | 63 | | |
| 512006 · Dental Insurance Expense | | | | | | | | |
| 512007 · Vision Insurance Expense | | | | | | | | |
| 512008 · Life Insurance Expense | | | | | | | | |
| 512009 · Long Term Disability Expense | | | | | | | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 13,122 | 10,557 | 11,837 | 900 | 430 | 68 | | |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | 667 | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | | | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | 700 | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 124,340 | 100,121 | 112,625 | 10,000 | 4,790 | 825 | 0 | 0 |
| **Net Ordinary Income** | 0 | 0 | -39 | -0 | 2,424 | 201 | 0 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | | | | | 609 | 52 | | |
| **Total Other Expense** | 0 | 0 | 0 | 0 | 609 | 52 | 0 | 0 |
| **Net Other Income** | 0 | 0 | 0 | 0 | -609 | -52 | 0 | 0 |
| **Net Income** | **0** | **0** | **-39** | **-0** | **1,815** | **149** | **0** | **0** |

# Regional Government Services
# FY2012 Budget

| | Vallejo | | | | VCTC1 | | | |
|---|---|---|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | | | | | |
| **Income** | | | | | | | | |
| 440301 · Client Billings | 133,780 | 278,634 | | 48,000 | 7,725 | | | |
| 440400 · LGS - Admin. Services | | | | | | | | |
| 440410 · Client Administration Fees | | | | | | | | |
| 440420 · Finance Charges | -217 | | | | | | | |
| 480000 · Miscellaneous Income | 182,328 | 8,772 | | | | | | |
| **Total Income** | 315,891 | 287,406 | 0 | 48,000 | 7,725 | 0 | 0 | 0 |
| **Expense** | | | | | | | | |
| 511010 · Salaries - Regular | 99,546 | 185,000 | | 30,833 | 5,080 | 3,828 | | |
| 511072 - Salaries - Nonbillable | | | | | | | | |
| 512002 · Medicare Employer Expense | 1,436 | 2,642 | | 440 | 74 | 56 | | |
| 512003 · Workers' Comp Exp clerical | | | | | | | | |
| 512004 · Employee Assistance Program | | | | | | | | |
| 512005 · Health Insurance Expense | | | | | | 62 | | |
| 512006 · Dental Insurance Expense | | | | | | 14 | | |
| 512007 · Vision Insurance Expense | | | | | | 3 | | |
| 512008 · Life Insurance Expense | | | | | 1 | 3 | | |
| 512009 · Long Term Disability Expense | | | | | 1 | 6 | | |
| 512010 · Stars 457 Expense | | | | | | | | |
| 512011 · Stars 401A Expense | 9,394 | 18,219 | | 3,037 | 620 | 428 | | |
| 512012 · Calpers Retirement Expense | | | | | | | | |
| 512014 · Short Term Disability Expense | | | | | 1 | 4 | | |
| 512018 · FSA Health & Day Care Expense | | | | | | | | |
| 520104 · Telephone/Internet | | | | | | | | |
| 520105 · Cell Phones | | | | | | | | |
| 520107 · ADP Payroll Fees | | | | | | | | |
| 520201 · Office Supplies | | | | | | | | |
| 520202 · Bank Fees & Services | | | | | | | | |
| 520204 · Printing & Postage | | | | | 44 | | | |
| 520301 · Audit Services | | | | | | | | |
| 520302 · Legal Services | | | | | | | | |
| 520314 · Administrative Services | | | | | | | | |
| 520320 · Professional Services | 135,643 | 41,236 | | | | | | |
| 520501 · Professional Dues & Membership | | | | | | | | |
| 520503 · Conferences & Meetings | | | | | | | | |
| 520504 · Publications | | | | | | | | |
| 520508 · Licenses & Fees | | | | | | | | |
| 520701 · General Liability Insurance Exp | | | | | | | | |
| 520750 · Interest Expense | | | | | | | | |
| 520801 · Mileage Reimbursement | | | | | | | | |
| 520803 · Travel Reimbursement | | | | | | | | |
| 520805 · Supplies & Meals Reimbursement | | | | | | | | |
| 520904 · Computer Install & Maintenance | | | | | | | | |
| 522798 · Miscellaneous Expense | | | | | | | | |
| 570100 · Equipment Purchase | | | | | | | | |
| **Total Expense** | 246,019 | 247,097 | 0 | 34,310 | 5,820 | 4,404 | 0 | 0 |
| **Net Ordinary Income** | 69,872 | 40,309 | 0 | 13,690 | 1,905 | -4,404 | 0 | 0 |
| **Other Income/Expense** | | | | | | | | |
| **Other Expense** | | | | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | | | | |
| 529999 · Allocated Unbillable Expenses | 26,646 | 16,074 | | 4,511 | 652 | | | |
| **Total Other Expense** | 26,646 | 16,074 | 0 | 4,511 | 652 | 0 | 0 | 0 |
| **Net Other Income** | -26,646 | -16,074 | 0 | -4,511 | -652 | 0 | 0 | 0 |
| **Net Income** | **43,226** | **24,235** | **0** | **9,179** | **1,253** | **-4,404** | **0** | **0** |

# Regional Government Services
# FY2012 Budget

| | VCTC2 | | | | Yountville |
|---|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget | FY'10 |
| **Ordinary Income/Expense** | | | | | |
| **Income** | | | | | |
| 440301 · Client Billings | 43,225 | 24,300 | 25,000 | 24,000 | 120,458 |
| 440400 · LGS - Admin. Services | | | | | |
| 440410 · Client Administration Fees | | | | | |
| 440420 · Finance Charges | | | | | |
| 480000 · Miscellaneous Income | 840 | | | | |
| **Total Income** | 44,065 | 24,300 | 25,000 | 24,000 | 120,458 |
| **Expense** | | | | | |
| 511010 · Salaries - Regular | 33,257 | 22,323 | 21,500 | 19,323 | 96,150 |
| 511072 - Salaries - Nonbillable | | | | | |
| 512002 · Medicare Employer Expense | 477 | 324 | 312 | 280 | 1,394 |
| 512003 · Workers' Comp Exp clerical | | | | | |
| 512004 · Employee Assistance Program | | | | | |
| 512005 · Health Insurance Expense | 11 | 92 | | 92 | |
| 512006 · Dental Insurance Expense | | 98 | | 98 | |
| 512007 · Vision Insurance Expense | | 26 | | 26 | |
| 512008 · Life Insurance Expense | | | | | |
| 512009 · Long Term Disability Expense | | | | | |
| 512010 · Stars 457 Expense | | | | | |
| 512011 · Stars 401A Expense | 2,995 | 2,232 | 2,150 | 1,932 | 9,615 |
| 512012 · Calpers Retirement Expense | | | | | |
| 512014 · Short Term Disability Expense | | | | | |
| 512018 · FSA Health & Day Care Expense | | | | | |
| 520104 · Telephone/Internet | | | | | |
| 520105 · Cell Phones | | | | | |
| 520107 · ADP Payroll Fees | | | | | |
| 520201 · Office Supplies | | | | | |
| 520202 · Bank Fees & Services | | | | | |
| 520204 · Printing & Postage | | | | | |
| 520301 · Audit Services | | | | | |
| 520302 · Legal Services | | | | | 287 |
| 520314 · Administrative Services | | | | | |
| 520320 · Professional Services | | | | | |
| 520501 · Professional Dues & Membership | | | | | |
| 520503 · Conferences & Meetings | | | | | |
| 520504 · Publications | | | | | |
| 520508 · Licenses & Fees | | | | | |
| 520701 · General Liability Insurance Exp | | | | | |
| 520750 · Interest Expense | | | | | |
| 520801 · Mileage Reimbursement | 340 | 260 | | 260 | |
| 520803 · Travel Reimbursement | 109 | 43 | | 43 | |
| 520805 · Supplies & Meals Reimbursement | | | | | |
| 520904 · Computer Install & Maintenance | | | | | |
| 522798 · Miscellaneous Expense | | | | | |
| 570100 · Equipment Purchase | | | | | |
| **Total Expense** | 37,188 | 25,399 | 23,962 | 22,055 | 107,446 |
| **Net Ordinary Income** | 6,876 | -1,099 | 1,038 | 1,945 | 13,012 |
| **Other Income/Expense** | | | | | |
| **Other Expense** | | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | | | | | |
| 529999 · Allocated Unbillable Expenses | 3,717 | 1,231 | | 1,256 | 10,161 |
| **Total Other Expense** | 3,717 | 1,231 | 0 | 1,256 | 10,161 |
| **Net Other Income** | -3,717 | -1,231 | 0 | -1,256 | -10,161 |
| **Net Income** | **3,159** | **-2,329** | **1,038** | **689** | **2,851** |

# Regional Government Services
# FY2012 Budget

| | Total | | | |
|---|---|---|---|---|
| | FY10 | FY11 Proj'd | FY11 Budget | FY12 Budget |
| **Ordinary Income/Expense** | | | | |
| **Income** | | | | |
| 440301 · Client Billings | 2,772,949 | 5,060,800 | 2,082,375 | 6,065,900 |
| 440400 · LGS - Admin. Services | 656,000 | 1,062,000 | 745,141 | 907,600 |
| 440410 · Client Administration Fees | -119,572 | -395,300 | 0 | 50,000 |
| 440420 · Finance Charges | -217 | 8,000 | 0 | 0 |
| 480000 · Miscellaneous Income | 213,604 | 97,400 | 16,500 | 88,700 |
| **Total Income** | 3,522,763 | 5,832,900 | 2,844,016 | 7,112,200 |
| **Expense** | | | | |
| 511010 · Salaries - Regular | 2,457,963 | 4,364,300 | 2,078,708 | 5,636,200 |
| 511072 - Salaries - Nonbillable | 0 | 5,200 | 0 | 0 |
| 512002 · Medicare Employer Expense | 33,806 | 57,100 | 30,413 | 81,600 |
| 512003 · Workers' Comp Exp clerical | 44,445 | 59,900 | 44,875 | 65,800 |
| 512004 · Employee Assistance Program | 3,000 | 3,400 | 3,000 | 3,700 |
| 512005 · Health Insurance Expense | 29,434 | 80,700 | 24,475 | 74,400 |
| 512006 · Dental Insurance Expense | 7,061 | 18,900 | 6,409 | 19,500 |
| 512007 · Vision Insurance Expense | 1,854 | 4,000 | 1,743 | 4,200 |
| 512008 · Life Insurance Expense | 4,027 | 6,000 | 3,992 | 6,200 |
| 512009 · Long Term Disability Expense | 6,312 | 10,200 | 6,550 | 10,500 |
| 512010 · Stars 457 Expense | 0 | 0 | 9,300 | 0 |
| 512011 · Stars 401A Expense | 244,472 | 407,700 | 220,158 | 577,300 |
| 512012 · Calpers Retirement Expense | -4,006 | 0 | 3,500 | 0 |
| 512014 · Short Term Disability Expense | 5,894 | 9,200 | 5,773 | 9,500 |
| 512018 · FSA Health & Day Care Expense | 1,453 | 2,400 | 2,000 | 2,600 |
| 520104 · Telephone/Internet | 2,531 | 2,900 | 3,000 | 3,000 |
| 520105 · Cell Phones | 1,644 | 600 | 3,000 | 500 |
| 520107 · ADP Payroll Fees | 12,748 | 15,600 | 15,000 | 17,300 |
| 520201 · Office Supplies | 150 | 1,300 | 2,000 | 1,300 |
| 520202 · Bank Fees & Services | 5,297 | 4,700 | 5,000 | 5,100 |
| 520204 · Printing & Postage | 898 | 1,900 | 2,000 | 1,600 |
| 520301 · Audit Services | 16,650 | 0 | 33,000 | 0 |
| 520302 · Legal Services | 19,669 | 25,500 | 25,000 | 27,700 |
| 520314 · Administrative Services | 4,226 | 0 | 35,000 | 0 |
| 520320 · Professional Services | 243,897 | 151,900 | 110,000 | 110,000 |
| 520501 · Professional Dues & Membership | 447 | 17,600 | 1,000 | 19,700 |
| 520503 · Conferences & Meetings | 27,830 | 37,100 | 3,000 | 90,100 |
| 520504 · Publications | 1,467 | 46,300 | 3,000 | 45,500 |
| 520508 · Licenses & Fees | 125 | 0 | 0 | 0 |
| 520701 · General Liability Insurance Exp | 54,644 | 116,400 | 53,714 | 128,100 |
| 520750 · Interest Expense | 8 | 0 | 0 | 0 |
| 520801 · Mileage Reimbursement | 24,204 | 19,300 | 4,000 | 21,200 |
| 520803 · Travel Reimbursement | 41,933 | 50,600 | 5,494 | 24,100 |
| 520805 · Supplies & Meals Reimbursement | 9,785 | 14,300 | 1,000 | 17,000 |
| 520904 · Computer Install & Maintenance | 10,299 | 27,600 | 15,000 | 31,000 |
| 522798 · Miscellaneous Expense | -53 | 0 | 4,000 | 0 |
| 570100 · Equipment Purchase | 2,803 | 0 | 1,000 | 2,000 |
| **Total Expense** | 3,316,919 | 5,562,600 | 2,765,104 | 7,036,700 |
| **Net Ordinary Income** | 205,844 | 270,300 | 78,912 | 75,500 |
| **Other Income/Expense** | | | | |
| **Other Expense** | | | | |
| 529997 · Unallocated Admin. Svcs - RGS | -239,555 | -228,100 | -191,845 | -427,300 |
| 529999 · Allocated Unbillable Expenses | 239,554 | 265,600 | 167,606 | 441,100 |
| **Total Other Expense** | -0 | 37,500 | -24,239 | 13,800 |
| **Net Other Income** | 0 | -37,500 | 24,239 | -13,800 |
| **Net Income** | **205,844** | **232,800** | **103,151** | **61,700** |

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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**TO:** EXECUTIVE COMMITTEE **Meeting Date: June 9, 2011**
**FROM:** JENNIFER BOWER, **Item: 5A**
DIRECTOR OF HUMAN RESOURCES
**SUBJECT:** JPA TRAINING PROGRAM

**Background**
Previously the Executive Committee indicated a desire to provide training for member agencies by authorizing two scholarships per member agency to the Berkeley Executive Seminar (BES). In the February 2011 meeting, discussion ensued about those member agencies that did not have two staff to send each year. Committee Members agreed that if one or both scholarships were not used by a member agency other member agencies should be offered an extra scholarship, potentially resulting in three employees from an agency being able to attend under RGS sponsorship. The Board also expressed a desire for an alternate program for those member agencies unable to send employees to BES.

**Program**
JPA staff have developed a training offering to meet the needs of these agencies. The training program will be available to non-member agencies, but first wanted to offer it to member agencies unable to send two employees to the BES course. The JPA program can have up to 50 participants, although 35 is optimum. The host agencies would provide the venue and any hospitality. The program would be for 2 5-hour days. As part of piloting the program, the host agencies would agree to provide critical feedback about effectiveness and applicability, and suggestions for improvement by participating employees.

**Recommendation**
Pilot this program with member agencies not using the BES scholarships. There would be no charge to these agencies. Once assessed, costs of providing this program will be refined and the program offered on a fee basis to public agencies throughout California.

**Fiscal Impact**
The costs for this program are about $5,500 for development and delivery. This is about the same costs as one scholarship the BES plus expenses. Final costs are expected to be about $3,500.

**Bootcamp Pilot Program**
**Human Relations Learning Lab**

**Project Name: Now More Than Ever! Interpersonal Effectiveness in the Trenches of Local Government**

**Goals:** A two part "bootcamp" learning lab for staff in the trenches of local government. Aimed at improving productivity and lowering costs by accelerating staff interpersonal effectiveness, this lab teaches how to quickly create constructive relationships with their diverse clientele.

**Audience:** local government staff and those who supervise.

**Plan:**

- Targeted customized learning based on what's happening NOW that needs attention. Experienced instructors Anne Oliver, Sophia Selivanoff, and Jennifer Bower understand adult learners, employment law, alternative dispute resolution, and everyday challenges in the local government trenches.
- Action learning whereby learners have a role in designing and applying new thinking.
- A variety of learning modes/situations where learning is instantly applied, evaluated, and tied to performance measures.
- Identification of specific opportunities to plan and redesign parts of systems that will encourage better workflow, better performance, and improved relationships.

**What we ask of you**

Cognizant of the mandate to do the most with minimal expenditure of resources, RGS is working with its JPA members to pilot this initial two-part interpersonal effectiveness "bootcamp" as a benefit to the members. **In exchange we ask for candid feedback and suggestions from participating staff**.

## Outline of Two-part Initial Bootcamp Offering

**Day One – 4 - 5 hours**
**"Now More Than Ever! Customer Relations in the Trenches"**

- **Topics:**
  - Who ARE our customers? What soup are we swimming in? (What are the impacting conditions).
  - Mining peak customer experiences for key operating principles.
  - Areas for improvement discovered in disappointing customer scenarios.
  - The needed shift from customer SERVICE to customer RELATIONS.
  - Logical and research-based consequences of sub-optimal customer experiences.
  - Hierarchy of all customers' needs - team/personal assessment.
  - Strategies for relating to tough customers - listening for/blending with customer style/goals.
  - Personal and team-identified areas for improvement, consensus on priorities.
  - Begin action planning for priorities with performance targets.
  - Next steps, communication and accountability loops planned (to include peer or trainer follow-up coaching)
- **Follow-up coaching by peer or trainer: (up to 5 hours per agency at no additional cost)**
  - Follow up to ensure action plan continues per work group responsible and results are circulated.
  - Areas of needed additional skill improvement identified with proposed way of addressing.
  - 1 to 2 hour follow up meetings to report results, plan further, identify resources.

**Day Two – 4 hours**
**"Now More Than Ever! Relating to Employees as Stakeholders"** (for supervisors)

- **Topics:**
  - Best Supervisor Experiences:
    - When I was well supervised/what I've learned from supervising others.
    - Personal Leader Mission Statement based on principles noted above.
    - Cultural Pressures impacting Supervision today - the challenges and the imperative.
    - Clarity of Roles: friend, mediator, enforcer. Distinguishing "Who I am" from "What should Happen" - developing a personal teaching story to illustrate.
  - Checklist of supervisory responsibilities, review then add 3 tailored for you. Use as a mini assessment instrument.
  - Revisit communication styles: personal assessment and predicted assessment of an employee I have trouble supervising. Blending and the developmental approach (using style awareness as a supervisory tool).
  - The Key: Dual focus on "Who" and "What".
  - Role practice, group strategy session on challenging supervisory scenarios using principles developed above to improve practice and support leadership growth.
  - Personal Action Plan: with a couple interpersonal stretch goals.
    - Requests I have of management above me to help me supervise better.
    - Things I intend to do differently; one risky situation I'll address.
- **Follow up:** one-two hour meeting to review, acknowledge progress, stretch further. Coaching appointments as desired/approved for individual development. (up to 5 hours per agency at no additional costs – combined with part I)

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-09-11**
**FROM:** RICHARD H. AVERETT, EXECUTIVE DIRECTOR **Item: 6A**
**SUBJECT: CLIENT REPORT**

**CURRENT CLIENTS:**

The following is a listing of the 30 LGS and RGS current clients. LGS has 50 positions supporting clients and RGS has 62 positions supporting clients and JPA administration. The Marin Energy Authority has assumed employer-of-record duties effective May 1. Staff has been added for the Gold Coast Health Plan, MTC, MTD and other existing clients, absorbing the loss of five MEA positions.

The JPAs have exercised their right to terminate the contract with Transbay Joint Powers Authority (TJPA). Services will cease to be provided after July 20, 2011, as soon as TJPA can assume employer-of-record duties. To put in perspective the impact of this loss, the charges to TJPA for cost recovery amount to 27% of the total LGS/RGS Administration expenses through April 2011. TJPA and four other large clients contribute 80% of the total Admin expense, while the remaining 24 clients contribute 20%. Staff is developing new approaches to communicate with those parties most likely to be aware of new agencies and small existing agencies that could benefit by our performing employer-of-record, payroll and benefits administration services.

**Cities/Counties**

| | | |
|---|---|---|
| Calistoga | Davis | Dublin |
| Gilroy | Larkspur | Lincoln |
| Rohnert Park | San Bruno | San Mateo City |
| San Mateo County | San Rafael | Sausalito |
| Stockton | Vallejo | Walnut Creek |

**Other Agencies**

| | |
|---|---|
| Consortium IV | Gold Coast Health Plan |
| Marin Emergency Radio Authority | Marin General Services Authority |
| Marin Municipal Water District | Marin Telecommunications Authority |
| Marin Transit | Menlo Park Fire Protection District |
| Metropolitan Transportation Commission | Sonoma-Marin Area Rail Transit District |
| South Bayside Waste Management Authority | Transbay Joint Powers Authority |
| Transportation Authority of Marin | Twin Cities Police Authority |
| Ventura County Transportation Commission | |

**POTENTIAL CLIENTS AND CHANGES TO CURRENT CLIENT SERVICES:**

We have discussed use of the JPAs with SMART, SolTrans and the City of Burlingame. We recently joined the California Contract Cities Association and attended their annual conference in May. 35 JPA fliers were provided to Jim Nantell for his panel participation at the Shared Services Summit on May 5.

**Regional Government Services**
**Position Allocation Chart**

| Contracting Organization<br>RGS employee, FTE, and Position Title | Employee Name | RGS<br>RGS | GCHP<br>RGS | Marin JPAs<br>RGS | Marin Transit<br>RGS | C-IV<br>RGS | MTC<br>RGS | Vallejo<br>RGS | San Rafael<br>RGS | Stockton<br>RGS | Walnut Creek<br>RGS | Small Projects<br>RGS | Total FTE | Total Position count |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Accounts Payable Invoice Specialist | Ricky Cacho | | | | | | 0.4 | | | | | | 0.40 | 1.00 |
| Administrative Analyst | Carla Overberger | | | 1.00 | | | | | | | | | 1.00 | 1.00 |
| Administrative Assistant | Audra Lucas | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Administrative Assistant | Leslie Stroh | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Administrative Clerk | Angie Zavala | 0.25 | | | | | | | | | | | 0.25 | 1.00 |
| Care Coordination Manager | Melanie Frampton | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Chief Executive Officer | Earl Greenia | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Chief Financial Officer | Darlane Johnsen | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Chief Medical Officer | Charlie Cho | | 0.95 | | | | | | | | | | 0.95 | 1.00 |
| Clerk of the Board/Exec Assistant | Traci McGinley | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Community Mobility Manager | Paul Branson | | | | 1.00 | | | | | | | | 1.00 | 1.00 |
| Director of Claims Services | Connie Davis | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Director of Communications | Steven Lalich | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Director of Government Relations | Guillermo Gonzalez | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Director of Health Services | Pamela Kapustay | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Director of Human Resources/HR Consultant | Jennifer Bower | 0.90 | | | | | | | | | | 0.10 | 1.00 | 1.00 |
| Director of Human Resources | Candice Limousin | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Director of Information Technology | | | | | | | | | | | | | 0.00 | 0.00 |
| Director of Provider Relations | Paul Roberts | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Eligibility and Appeals Coordinator | Lisa Johnson | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Emergency Services Coordinator | Angela Del Ponte | | | | | | | | 1.00 | | | | 1.00 | 1.00 |
| Executive Assistant | Tiffany Buraglio | 0.40 | | | | | | | | | | | 0.40 | 1.00 |
| Executive Director/CFO | Richard Averett | 1.00 | | | | | | | | | | | 1.00 | 1.00 |
| Executive Director - MGSA | Paul Berlant | | | 0.50 | | | | | | | | | 0.50 | 1.00 |
| Executive Officer - MERA | Maureen Cassingham | | | 0.35 | | | | | | | | | 0.35 | 1.00 |
| Financial Consultant | Joan Aguilar | | | | | | | | | 0.33 | | | 0.33 | 1.00 |
| Grants Administrator | Barbara Duffy | | | | 0.40 | | | | | | | | 0.40 | 1.00 |
| Health Educator | Lupe Gonzalez | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Human Resources Consultant/Analyst | Rich Oppenheim | | | | | | | | | | | 0.10 | 0.10 | 1.00 |
| Human Resources Consultant/Analyst | Kristine Humphries | | | | | | | | | | | 0.10 | 0.10 | 1.00 |
| Human Resources Consultant/Manager | Teresa Bryerton | | | | | | | 0.60 | | | | | 0.60 | 1.00 |
| Human Resources Consultant/Manager | Anne Olliver | | | | | | | | | | | 0.25 | 0.25 | 1.00 |
| Human Resources Consultant/Manager | Gail Papworth | | | | | | | | | | | 0.40 | 0.40 | 1.00 |
| Human Resources Consultant/Manager | Pamela Toconis | | | | | | | 0.60 | | | 0.10 | | 0.70 | 1.00 |
| Human Resources Director | Leslie Loomis | | | | | | | | 1.00 | | | | 1.00 | 1.00 |
| Interim Chief Operating Officer | Aimee Sziklai | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Intern | Ali Ibqal | | | | 0.15 | | | | | | | | 0.15 | 1.00 |
| Intern | Kawai Mang | | | | 0.15 | | | | | | | | 0.15 | 1.00 |
| Intern | Nick Grotjahn | | | | 0.15 | | | | | | | | 0.15 | 1.00 |
| Manager, Finance and Accounting | Sonia DeMarta | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Program Manager, AVAP | Jeff Rawles | | | 0.57 | | | | | | | | | 0.57 | 1.00 |
| Project Consultant | John De Lorenzo | | | | | | | | | | | 0.15 | 0.15 | 1.00 |
| Project Consultant | Jeff Kise | 0.50 | | | | | | | | | | 0.20 | 0.70 | 1.00 |
| Project Specialist | Andre Galvan | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Provider Relations Administrator | Sonji Lopez | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Provider Relations Representative | Michelle Tarver | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Provider Relations Representative | Rebecca Wright | | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Regional Program Manager | Myrna Lebert | | | | | 1.00 | | | | | | | 1.00 | 1.00 |
| Systems Benefit Consultant | Mae Regalado | | 0.45 | | | | | | | | | | 0.45 | 1.00 |
| Systems Consultant/Project Consultant | Donald Gordon | | 0.65 | | | | | | | | | | 0.65 | 1.00 |
| Technical Manager | Jon Burkett | | | | | 1.00 | | | | | | | 1.00 | 1.00 |
| Transportation Planner | Sean Hegpeth | | | | 1.00 | | | | | | | | 1.00 | 1.00 |
| **Total RGS FTE by Client** | | **3.05** | **22.05** | **2.42** | **2.84** | **2.00** | **0.40** | **1.20** | **2.00** | **0.33** | **0.10** | **1.30** | **37.69** | |
| **Total RGS Positions by Client** | | **5** | **23** | **4** | **6** | **2** | **1** | **2** | **2** | **1** | **1** | **7** | | **51.00** |

**Regional Government Services**
**Position Allocation Chart**

| Contracting Organization<br>RGS employee, FTE, and Position Title | Employee Name | TAM RGS | TJPA RGS | MPFPD RGS | Sausalito RGS | San Bruno RGS | Rohnert Park RGS | Larkspur/ Twin Cities RGS | Davis RGS | San Mateo City RGS | San Mateo County RGS | MMWD RGS | Total FTE | Total Position count |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adminstrative Services Director | Charlie Francis | | | | 0.85 | | | | | | | | 0.85 | 1.00 |
| Associate Project Delivery Manager | Jit Pandher | 1.00 | | | | | | | | | | | 1.00 | 1.00 |
| Chief Financial Officer | Fred Clarke | | 0.50 | | | | | | | | | | 0.50 | 1.00 |
| Financial Consultant | Houssein Golestan | | | | | | | | | 0.25 | 0.25 | | 0.50 | 1.00 |
| Human Resources Consultant/Manager | Maribeth Linhart | | | 0.50 | | | | | | | | | 0.50 | 1.00 |
| Human Resources Consultant/Manager | Sophia Selivanoff | | | | | | 0.80 | 0.15 | | | | | 0.95 | 1.00 |
| Interim Assistant Finance Manager | Marcia Schnapp | | | | | | | | | | | 1.00 | 1.00 | 1.00 |
| Interim Director of Finance | Sandra Sato | | | | | | | | 1.00 | | | | 1.00 | 1.00 |
| Interim Special Assistant to the CM | Wandzia Rose | | | | | 0.50 | | | | | | | 0.50 | 1.00 |
| Senior Transportation Planner | Natalie Fay | 1.00 | | | | | | | | | | | 1.00 | 1.00 |
| Urban Search & Rescue Coordinator | Tim Campbell | | | 0.50 | | | | | | | | | 0.50 | 1.00 |
| **Total RGS FTE by Client** | | **2.00** | **0.50** | **1.00** | **0.85** | **0.50** | **0.80** | **0.15** | **1.00** | **0.25** | **0.25** | **1.00** | **8.30** | |
| **Total RGS Positions by Client** | | **2** | **1** | **2** | **1** | **1** | **1** | **1** | **1** | **1** | **1** | **1** | | **11.00** |

**Legend**
6/1/2011

| | |
|---|---|
| Yellow: Pending selection; not in counts. | New clients (under small projects): Walnut Creek |
| Pink: Pending separation from employment | Clients/Employees Leaving |
| Green: FTE counts/totals | Tangerine Position counts/totals |

**Total** **62.00**

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, CFO/TREASURER **Item: 6B**
**SUBJECT: EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS MEETINGS**

**Meeting Schedule for the next 12 Months**

The following are regularly scheduled meetings for the upcoming year, along with special topics to be discussed. All meetings are conducted by teleconference on the second Thursday of each month, starting at 4:00 p.m. with the exception of the annual Budget Review and Adoption meeting, which will be conducted in person, in conjunction with JPA Board meetings, starting at 10:00 a.m.

| Date | EXEC COMM | BOD | Special Topic | Location | Notes |
|---|---|---|---|---|---|
| June 9 (Thursday) | Yes | Yes | FY12 Budget, Investment Policy, Rules & Regs, Conflict of Interest Policy (even years only) | Location: Cavallo Point, Marin County | |
| July 14 (Thursday) | Yes | | | Teleconference | Recommend Cancelling |
| August 11 (Thursday) | Yes | | | Teleconference | |
| September 8 (Thursday) | Yes | | | Teleconference | |
| October 13 (Thursday) | Yes | | | Teleconference | |
| November 10 (Thursday) | Yes | | | Teleconference | |
| December 8 (Thursday) | Yes | | | Teleconference | |
| 2012 | | | | | |
| January 12 (Thursday) | Yes | | | Teleconference | |
| February 9 (Thursday) | Yes | | | Teleconference | |
| March 8 (Thursday) | Yes | | | Teleconference | |
| April 12 (Thursday) | Yes | | | Teleconference | |
| May 10 (Thursday) | Yes | | | Teleconference | |

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-09-11**
**FROM:** **MICHAEL P. GARVEY, EXECUTIVE COMMITTEE CHAIR** **Item: 6C**
**SUBJECT:** **JPA MEMBERSHIP**

## RECOMMENDATION

Review and approve guidelines for the Executive Committee to use in considering additions to and replacements of JPA member agencies.

## BACKGROUND

The JPA currently has five member agencies, each with a representative on the JPA Board of Directors. The Board of Directors appoints members of the Executive Committee, which currently is composed of the five Board Members and one former municipal executive.

Below are sections of the JPA Agreement that address Membership. In short, there are no limits or criteria for JPA Member composition other than the member agency must be a public entity approved by two-thirds of the members of the Executive Committee. The Board of Directors is composed of one representative of each Member Agency. The Executive Committee membership shall not exceed seven, and members need not be Member Agency representatives.

For the first eight years of the JPA's existence, Membership consisted of two or three agencies, with the Board appointing its representatives and a former City Manager from a founding Member Agency to the Executive Committee. By California law, a JPA must have two or more member agencies or be dissolved. The Executive Committee sought additional member agencies that:

- Believed the JPA service model was a valuable asset for local governments;
- Were relatively stable political entities that could provide a modest amount of their executive administrator's time for leadership and governance of the JPA;
- Would, through their JPA representative, assist in making the services of the JPA known to their colleagues; and
- Represented diverse geographic areas of the Bay Area.

The JPAs now have five Member Agencies and six Executive Committee members, twenty-nine client agencies and over 100 employees. It is only during the last two years the JPAs have been financially able to 'compensate' its member agencies for their staffs' performance of governance responsibilities by sponsoring training activities. This sponsorship has been well received and has lead to increased interest from public agencies in becoming JPA Members, and this has led the Executive Committee to have an interest in establishing guidelines for its future growth in Member Agencies.

**Number of Members** – The Agreement does not establish a maximum number of Member Agencies (and thus Board of Directors). More members increases the name recognition of the JPAs, but also increases the potential cost of training sponsorships, governance challenges (e.g. meeting quorums and divergent interests) and complicates the selection process for Executive Committee members (which is limited to

seven members). Growth in Membership most likely will be associated with increased client revenue, so funding for training sponsorships is likely to parallel the growth in Membership. Observation of the functioning of other public boards and committees seems to indicate a positive relationship between the number of members and governance outcomes up to a certain number, then an inverse relationship in governance efficiency if the board or committee has too many members. The research does not provide a precise number of when this change occurs. In recognition of this relationship and because the number of Executive Committee members is limited by the Joint Powers Agreement, *it is recommended that the guideline for the number of member agencies be limited to not more than twenty public agencies.* If the Committee selects a guideline number of six members or greater, *it is also recommended that they recommend to the Board of Directors an annual selection of Executive Committee members* at their June meeting, to ensure the Board Members have an active voice in the more day-to-day governance that the Executive Committee provides. This process could be nothing more than a June Board agenda confirming the Executive Committee members, making whatever adjustments need to be made for vacancies or retirements.

**Member Stability** – This informal criteria is subjective, but none the less has been a helpful criteria when membership was limited to a very few and the JPA could possibly be adversely impacted by one strong agency. That consideration remains noteworthy, but is not as critical as membership grows. Additional members serve to buffer the impacts of each other. *It is recommended the Executive Committee continue to seek politically stable member agencies who value the administrative nature and purpose of the JPAs.*

**Member Involvement in Governance and Outreach** – It is conceivable that agencies may join the JPA for the training support offered to members, but not participate in JPA governing or outreach activities. When JPA Board Members do not also serve on the Executive Committee, their involvement in JPA business may be minimal. While it might be difficult to determine what would constitute reciprocal involvement for the training offered, it is important to do so for two reasons: more members that do not contribute to JPA growth but do use JPA training dollars would result in less training support for those members who do participate in governing and outreach; and those members not participating could be taking the place of members who would participate in JPA governance and outreach. So while it may be difficult to gauge compliance with expectations, it is important to have explicit guidelines so that the Executive Committee can terminate member agencies that do not contribute to the success of the JPAs. *It is recommended the Executive Committee include in its membership guidelines expectations that training or any other support services is provided to Member Agencies in exchange for Member Agencies' services of JPA governance and outreach, and that the Executive Committee has the authority, by two-thirds majority vote, to cancel an Agency's JPA Membership if continued membership is not in the best interest of the JPA.* Such cancellation would not terminate any service contracts an affected agency might have with the JPAs.

**Member Diversity** – A diversity of members, by geography and type and size of agency, is an effective way to broaden the awareness in the public sector about the services offered by the JPA. *It is recommended the Executive Committee attempt to have a JPA Membership that represent small and larger agencies that have similar or greater powers than the JPA, and that are from the State's major population centers.*

**Parallel JPA Memberships** – As the Committee is aware, LGS and RGS are separate but related public agencies, with different purposes. RGS is a joint powers authority formed to provide service delivery for regional programs benefiting the regional public interest, including management, financial, and professional services. LGS is a joint powers authority formed to maximize the efficiency and effectiveness of service delivery at the local and sub regional level, including management, financial and professional services. Early in the lives of the agencies, staff and the Board observed that, although both

agencies wanted to serve other public agencies, neither had the ability to provide all services to each agency's clients. They also noted that, in light of the similarity of the purposes and functions of LGS and RGS, sharing administration and related overhead would eliminate redundancy, reducing the costs of operations and services. In recognition of those observations, and to allow the agencies to jointly serve the same clients agencies, the JPAs entered into a Cooperation Agreement between LGS and RGS. Under the terms of the agreement, LGS and RGS share administrative staff and all other overhead expenses, as well as jointly provide staffing and consulting services to clients.

Although LGS and RGS continue to pursue their separate purposes, because of the interwoven nature of the administration of the two agencies and their cooperation in providing services to clients, it is important that memberships of the two JPAs remain the same or closely parallel so potential conflicts between the two JPAs over allocations, services, personnel or other issues not undermine the agencies' best interest. Significant divergence in the memberships of the two agencies could lead to tension over the sharing of costs and administrative staffing; resolving those tensions might require either greater separation of those functions or an effort to allocate costs between the agencies, which would be impracticable, an additional expense of operations, and frustrate the JPAs' purposes. *It is recommended the membership of both LGS and RGS remain the same or as close to the same as possible so that the purpose and function of both JPAs is best served. It is further recommended that the Executive Committee take a case-by-case approach to reviewing any potential new members who only desire to join one of the two entities to ensure that a divergence in membership will not meaningfully diminish the benefits obtained from shared administration and overhead and will not frustrate the performance of the JPAs under the Cooperation Agreement.*

**Common Powers** - Under Article I, section 4, of the Amended and Restated Joint Powers Agreement, the JPA can exercise the *common powers* of its Members.

> (a) To exercise the common powers of its Members in providing services for the operation of a public agency or other entity, including related and incidental services.

Therefore, in order to retain maximum flexibility the powers of a prospective Member agency would need to be equal to or greater than the least powers commonly possessed by its Members. *It is recommended that prospective member agencies possess powers equal to or greater than the powers common to its members so that JPA powers remain broad to allow the greatest flexibility in meeting future challenges.*

## Summary of recommendations

It is recommended that the Executive Committee approve the following JPA membership guidelines:

1. *Limit the number of member agencies to not more than twenty public agencies;*
2. *Recommend to the Board of Directors that the Board annually approve the Executive Committee members*;
3. *Seek politically stable member agencies who value the administrative nature and purpose of the JPAs;*
4. *Provide that the Executive Committee has the authority, by two-thirds majority vote, to cancel an Agency's JPA Membership;*
5. *Strive for a diverse JPA Membership;*
6. *Strive to maintain the same or close to the same membership for both LGS and RGS; and*
7. *Maintain JPA powers at their current level by selecting new members with equal or greater agency powers.*

## FISCAL IMPACT

There is no direct impact of approving these guidelines.

**From the Joint Powers Agreement as Amended and Restated**

## ARTICLE II.
## ORGANIZATION

1. **Membership.** The Members of LGS shall be the original parties hereto (which have not withdrawn from LGS), and such other public entities as may join LGS after execution of this Agreement. Public entities may join if approved by two-thirds of the members of the Executive Committee of the LGS Board on terms and conditions approved by the Executive Committee. New members shall be included within the term "Members" following execution of an Addendum to this Agreement executed by the new member and the Chair of the Executive Committee. Following execution of such an Addendum, the new member shall be subject to the provisions of this Amended and Restated Agreement.

2. **Designation of LGS Board of Directors.** The LGS Board of Directors shall consist of one representative of each Member. Each shall serve as a director. No additional compensation shall be provided for such service, although directors' expenses shall be reimbursable. A meeting of the Board of Directors shall be called at least once per year for the purpose of selecting Executive Committee members, amending Authority Bylaws, approving the budget, and other such business as appropriate. All voting power shall reside in the Board of Directors, with those powers necessary to carry out the day-to-day business of the JPA delegated to the Executive Committee.

3. **Executive Committee.** The regular management of the Authority shall be vested in an Executive Committee consisting of no more than seven individuals selected by the Directors at the annual meeting, with up to two Alternate committee members also chosen by the Directors. Members of the Executive Committee may, but need not, be on the Board of Directors.

LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** RICHARD H. AVERETT, Executive Director **Item: 6D**
**SUBJECT: APPROVING CITY OF WALNUT CREEK AS A BOARD MEMBER**

## RECOMMENDATION

Approve adding the City of Walnut Creek as a Local Government Services Authority Board Member, effective upon the City's action to join. Authorize the Chair to enter into a membership agreement by execution of the attached Addendum.

## BACKGROUND

The Amended and Restated Joint Powers Agreement authorizes the Executive Committee to approve new members to the JPA Board of Directors. If the Executive Committee approves adding a new member it does so by executing an Addendum to the Amended and Restated Joint Powers Agreement Creating the Local Government Services Authority, and authorizes the Chair to enter into a membership agreement by execution of the Addendum. A two-thirds vote of the Executive Committee is required.

If approved by the Executive Committee and Walnut Creek City Council, Walnut Creek's membership status would be effective immediately. At today's Board meeting – to be scheduled immediately after today's Executive Committee meeting - the Board could consider appointing the Walnut Creek City Manager to the Executive Committee.

## FISCAL IMPACT

Approving this Addendum has no fiscal impact unless the Committee elects to offer to sponsor two City employees at the 2011 Berkeley Executive Seminar. The cost of those sponsorships, including room and board, would be approximately $10,600. Funding is available in the proposed FY2012 budget.

**ADDENDUM**
**TO**
**AMENDED AND RESTATED JOINT POWERS AGREEMENT**

**CREATING THE LOCAL GOVERNMENT SERVICES AUTHORITY**

RECITALS

WHEREAS, the Members entered into an Amended and Restated Joint Powers Agreement Creating the Local Government Services Authority ("LGS"), effective January 27, 2005.

WHEREAS, Article II, Section 1 of said agreement provides that public entities may join as members of LGS if approved by two-thirds of the members of the Executive Committee of the LGS Board on terms and conditions approved by the Executive Committee.

WHEREAS, Article II, Section 1 further provides that new members shall be included within the term "members" following the execution of an addendum to the Amended and Restated Joint Powers Agreement Creating the Local Government Services Authority.

WHEREAS, said addendum shall be executed by the new member and the Chair of the Executive Committee.

AGREEMENT

NOW, THEREFORE, LGS, through the Chair of its Executive Committee, and the City of Walnut Creek enter into this Addendum to memorialize and acknowledge the addition of the City of Walnut Creek as a member of LGS.

A complete copy of the Amended and Restated Joint Powers Agreement Creating the Local Government Services Authority is available on the JPA's website, by email and by post.

The City of Walnut Creek acknowledges it will be subject to the provisions of the Amended and Restated Joint Powers Agreement Creating the Joint Local Government Services Authority following execution of this Addendum by both parties.

CITY OF WALNUT CREEK

Dated: _____ By: _____
City Manager

LOCAL GOVERNMENT SERVICES AUTHORITY

Dated: _____ By: _____
Chair of the Executive Committee

APPROVED AS TO FORM

Dated: _____ By: _____
Legal Counsel
LOCAL GOVERNMENT SERVICES AUTHORITY

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**TO:** EXECUTIVE COMMITTEE **EC Meeting: 6-9-11**
**FROM:** JENNIFER BOWER, Director of Human Resources **Item: 6E**
**SUBJECT: EXECUTIVE DIRECTOR/CFO PERFORMANCE GOALS AND PROCESS FOR FISCAL YEAR 2012**

## RECOMMENDATION

Approve the FY2012 individual and agency goals and the proposed linkage with Performance Bonus compensation.

## BACKGROUND

At the April 14, 2011, RGS Executive Committee meeting, members expressed their preference for a performance bonus plan that potentially awarded the Executive Director five percent of salary for achieving individual goals and an additional three percent for achieving agency financial goals. Below are the proposed goals for fiscal year 2012 and the scoring needed to qualify for the five and three percent bonus awards.

## EXECUTIVE DIRECTOR/CFO RESPONSIBILITIES

The JPAs are two separate agencies: Local Government Services Authority and Regional Government Services Authority. The objectives of both JPAs are to provide cost effective services to public agencies. The Executive Director/CFO of the JPAs is responsible for managing JPA operations, and reports to the JPA Boards of Directors and Executive Committees. Operational responsibilities include ensuring HR, financial, and support services are provided to JPA clients and employees in a fiscally sound and sustainable manner.

The Executive Director is responsible for all aspects of the JPAs including:

- Negotiating and establishing client contracts and overseeing client services.
- Managing contract services and in-house staff.
- Establishing and maintaining fiscal controls, JPA budgets, and financial functions.
- Managing the fiscal affairs of the Authorities, including developing the annual JPA budget, ensuring compliance with all applicable funding requirements on all contracts and establishing record keeping policies and procedures.
- Developing marketing materials and efforts.
- Establishing and maintaining employee benefit plans.

Preparing Board and Executive Committee public meetings materials and process, and ensuring that the JPA Boards and Executive Committees are kept fully informed of progress, problems, and issues related to the JPAs.

## PERFORMANCE GOALS FY2010

In addition to continuing with the various responsibilities as Executive Director/Chief Financial Officer, the following are FY2011key goals.

**INDIVIDUAL GOALS**

1. *Provide training for JPA member agencies in lieu of their support of the JPAs.* Provide funding for two scholarships per Member Agency to the Berkeley Executive Seminar. Provide alternative training opportunities of similar value to those members unable to send two employees to BES.
2. *Provide quality, affordable services to JPA clients as measured by client retention and continued growth in the number of assigned employees.* Provide new or enhanced services, such as grow the STARS defined contribution employee benefit program assets by 25% from $4M to $5M; offer new quality training program to public agencies; provide financial services to clients; enhance investment/loan program to replace GCHP loans for start-up.
3. *Conduct JPA financial operations.* Conduct operations in such a manner that both entities achieve "clean" financial statements audits for FY2011; and update Personnel Rules & Regulations and other Policies & Procedures, such as reserves; investments; records retention; OPEB, and other relevant policies as needed.

**AGENCY GOALS**

4. *Develop new clients.* Develop at least one new multi-employee client to replace the TJPA contract.
5. *Maintain financial sustainability.* Maintain financial sustainability by adding a combined net income of $300,000 to retained earnings by the end of the fiscal year.

**PERFOAMANCE BONUS ELIGIBILTY**

It is recommended that the Executive Director's overall performance be rated on the scale below. Currently the ED/CFO is eligible for a Pay for Performance bonus of 5% of salary if performance on individual goals is rated Excellent and 3% if performance is rated Good. It is proposed that the employee be eligible for a Pay for Performance bonus of 3% of salary if performance on agency goals is rated Excellent and 2% if performance is rated Good.

**Individual Goals**

| Performance | Rating |
|---|---|
| Excellent | |
| Good | |
| Satisfactory | |
| Needs Improvement | |
| Unsatisfactory | |

**Agency Goals**

| Performance | Rating |
|---|---|
| Excellent | |
| Good | |
| Satisfactory | |
| Needs Improvement | |
| Unsatisfactory | |