



LOCAL AND REGIONAL GOVERNMENT
SERVICES AUTHORITIES

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LGS EXECUTIVE COMMITTEE AGENDA

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

REGULAR MEETING

May 17, 2012

1:45 p.m.

Walnut Creek Downtown Library

Las Trampas Conference Room, 2nd Fl.

1644 N. Broadway

Walnut Creek, CA 94596

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 **January 12th 2012** Minutes

Action

4. TREASURER'S REPORT

A. Review of Month-End Financial Reports through February 2012

Information

B. Approval of Payments and Deposits made December 2011 through February 2012

Action

5. OLD BUSINESS

A. Approval of Cooperation Agreement Utilization Plan to Reduce Duplication

Action

6. NEW BUSINESS

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: **August 16th 1:45 p.m. at a location TBD.**

Americans with Disabilities Act

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

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

The Local Government Services Joint Powers Authority held a regular committee meeting on **January 12th, 2012** at Yountville Community Center, 6516 Washington Street, Yountville, CA 94599. The meeting was called to order at **10:14 a.m.**

1. CALL TO ORDER

Members Present: Mike Garvey, Chair
Dan Schwarz, Vice-Chair
Nancy Mackle, Member
Ken Nordhoff, Member
Joni Pattillo, Member
Steve Rogers, Member
Herb Pike, Member – arriving at 10:35

Members Absent: None

Other Attendees: Richard Averett, Executive Director/CFO
Jennifer Bower, Human Resources Director
Jefferson Kise, Project Consultant

2. CHANGES TO THE ORDER OF AGENDA – None

3. APPROVAL OF CONSENT AGENDA

A. Approval of **September 8th, 2011** Minutes.
ACTION: M/S Nordhoff/Mackle to approve the Consent Agenda.
AYES: Vice-Chair Schwarz, Members Mackle, Pattillo and Rogers
NOES: None
ABSTAIN: Chair Garvey, Member Nordhoff

4. TREASURER'S REPORT

A. Review of month-end financial reports through November 2011. The Executive Director/CFO reviewed the reports and noted the reported net assets have not been adjusted for OPEB liabilities or unpaid leave accruals. The Project Consultant will be working with our financial services vendor to incorporate monthly averages for these two components, so net assets presented during the fiscal year more closely represent projected year-end results after actual adjustments are made.

B. Approval of Payments and Deposits made July through November 2011. The Executive Director/CFO noted that there are no unusual payments. Payments listed are for routine benefit and other vendors. Earlier in the fiscal year a large payment was made for annual CJPIA insurance premiums.
ACTION: M/S Nordhoff/Rogers to approve the payments and deposits as presented.
AYES: Chair Garvey, Vice-Chair Schwarz, Members Mackle, Nordhoff, Pattillo, and Rogers
NOES: None
ABSTAIN: None

C. Approval of Investments Report through November 2011. The Executive Director reviewed the report and noted that the investment table "Loans" column balance was brought to zero at the end of August due to payment in full by GCHP and the decision to stop showing CJPIA discounts taken as an investment, since CJPIA charges are for prior periods and subsequent credits have offset some of these retrospective adjustments.
ACTION: M/S Rogers/Schwarz to approve the investments report as presented.
AYES: Chair Garvey, Vice-Chair Schwarz, Members Mackle, Nordhoff, Pattillo, and Rogers
NOES: None
ABSTAIN: None

10:35 a.m. Member Pike joined the meeting.

D. Approval of Fiscal Year 2011 Audited Financial Statements. The Executive Director reviewed the results of the Financial Audit performed by Mayer Hoffman McCann. It was noted that the apparently reduced net gain compared to FY10 was the result of two extraordinary items: a write down of \$130,000 of revenue for the outstanding balance from TJPB and the initiation of OPEB expense contributions for both FY 2010 and FY 2011 made in FY 2011. Member Pattillo questioned whether it would be appropriate to establish an Audit Committee to further support the concept of transparency in audit findings. The Executive Director agreed to put this on the Board's agenda for the next meeting. Member Nordhoff asked if the FY 2013 audit should be put out to bid as another way to ensure a fresh perspective in reviewing the financial results

of the Authority. Member Pike suggested the current audit firm at least change supervisors. The Executive Director/CFO will develop a proposed audit policy to establish an Audit Committee and recommended rebidding schedule.

ACTION: M/S Schwarz/Pattillo moved to approve the Audited Financial Statements

AYES: Chair Garvey, Vice-Chair Schwarz, Members Mackle, Nordhoff, Pattillo, Pike and Rogers

NOES: None

ABSTAIN: None

5. OLD BUSINESS

- A. JPA Member in Good Standing definition. Member Pattillo recommends rewording the training eligibility requirements as a positive statement. For example, "After successfully completing a year of service on the Board, a Member agency shall be fully eligible for training resources as other Member agencies; all of which are subject to appropriation and funding availability."

ACTION: M/S Pike/Rogers moved to approve the definition of JPA Member in Good Standing subject to wording revision noted.

AYES: Chair Garvey, Vice-Chair Schwarz, Members Mackle, Nordhoff, Pattillo, Pike and , Rogers

NOES: None

ABSTAIN: None

6. NEW BUSINESS

- A. Review Client Report

The Director of HR commented that the decrease of 12 employees is the result of the termination of the contract with TJPA, effective 12/31/2011.

- B. Regularly Scheduled Meetings Calendar.

The calendar of future meetings will be discussed in the Study Session to follow.

Recess to Closed Session ANTICIPATED LITIGATION

Initiation of litigation pursuant to Government Code Section 54956.9(c): One potential case

Reconvene Regular Meeting

- C. Report from Closed Session

The Chair reported that no action was taken in the closed session.

- D. Authorize Executive Director to Negotiate a Resolution for Outstanding Receivable With TJPA

Direction was provided to the Executive Director that attorney's fees should be included as a recoverable cost to TJPA and that the Executive Director should bring back to the Executive Committee a proposed settlement that is consistent with the objectives discussed.

7. PUBLIC COMMENT – None

8. **NEXT MEETING** – Based on a consensus to move to quarterly in-person meetings, and that the June meeting be moved up to May in order to avoid conflict with Member Agency budget adoptions, the Executive Director will survey the members for their preferences on day/time of the quarterly meetings, beginning with the next meeting to be held in May 2012.

9. **ADJOURNED** – Meeting adjourned at 11:42 a.m.



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TO: EXECUTIVE COMMITTEE
FROM: RICHARD H. AVERETT, CFO/TREASURER
SUBJECT: FINANCIAL REPORT ANALYSIS

EC Meeting: 5-17-12

Item: 4A

RECOMMENDATION

No action is required of the Executive Committee. These are informational, preliminary financial reports through February 2012 month-end, and are attached for review. All reports are draft and unaudited.

P&L ANALYSIS

Through February 2012, the net income for the JPAs was as follows:

- LGS net income equals \$71,548 for the fiscal-year-to-date (FYTD). The balance sheet shows Total Equity of \$1,148,910.
- RGS net income equals \$334,965 for the FYTD. The balance sheet shows Total Equity of \$803,947.
- Combined LGS/RGS net income equals \$406,513 for the 2011 FYTD. Combined Total Equity equals **\$1,952,858**.

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. Reserve contributions for Other Post-Employment Benefit are being set aside monthly. The results shown are preliminary, unaudited 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 the last two years in order to maintain service levels for a rapidly increasing customer and employee base. Support cost increases include outside accounting, actuarial and technology services, and office, HR, project management 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 13 assigned staff, separated from the JPAs December 31, 2011.
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. Historically low interest rates have reduced earnings. Last year we were able to more than offset reduced earnings from traditional investment sources by ‘investing’ in client receivables. These alternant investments have ended, for now, and we are back to 100 percent reliance on traditional investment sources with low yields. Historically high levels of investment dollars, coupled with use of the CalTrust Medium-Term pool’s relatively competitive yields, has kept investment earnings above budget levels. Market rates are expected to remain depressed for some time. We continue to explore other safe, alternative investments that fit our risk tolerance and business model.

Local Government Services
Profit & Loss by Class
July 2011 through February 2012

	<u>Admin - JPAs</u>	<u>Lincoln</u>	<u>MTA</u>	<u>MTC</u>	<u>MTD</u>	<u>RntPk</u>
Ordinary Income/Expense						
Income						
440301 · Client Billings	0.00	121,936.35	0.00	1,524,888.08	0.00	0.00
440410 · Client Administrative Fees	0.00	0.00	0.00	0.00	314,227.95	0.00
480000 · Miscellaneous	0.00	0.00	0.00	732.54	0.00	0.00
Total Income	<u>0.00</u>	<u>121,936.35</u>	<u>0.00</u>	<u>1,525,620.62</u>	<u>314,227.95</u>	<u>0.00</u>
Expense						
511010 · Salaries - Regular	0.00	80,124.64	0.00	969,147.10	242,785.32	0.00
512002 · Medicare Employer Expense	0.00	1,179.20	0.00	14,001.47	3,556.14	0.00
512005 · Health Insurance Expense	11,042.72	5,365.29	0.00	91,959.43	18,434.74	0.00
512006 · Dental Insurance Expense	0.00	465.92	0.00	14,768.74	4,491.32	0.00
512007 · Vision Insurance Expense	0.00	122.24	0.00	3,308.76	920.08	0.00
512008 · Life Insurance Expense	0.00	280.80	0.00	3,215.08	832.96	0.00
512009 · Long Term Disability Expense	0.00	480.80	0.00	5,458.82	1,428.00	0.00
512010 · Stars 401A Expense	0.00	0.00	0.00	-24.97	0.00	0.00
512011 · Stars 457 Expense	0.00	0.00	0.00	35.44	0.00	0.00
512012 · Calpers Retirement Expense	0.00	8,174.25	82.90	170,645.23	25,311.92	0.00
512014 · Short Term Disability Expense	0.00	476.80	0.00	5,444.78	1,417.12	0.00
512015 · Unemployment Insurance Expense	28,998.00	0.00	0.00	2,212.00	0.00	0.00
520202 · Bank Fees & Services	-367.89	0.00	0.00	0.00	0.00	0.00
520501 · Professional Dues & Membership	2,756.00	0.00	0.00	0.00	0.00	0.00
521109 · Interest Expense	50.13	0.00	0.00	0.00	0.00	0.00
522798 · Miscellaneous Expense	1,059.00	0.00	0.00	0.00	0.00	0.00
529997 · Administrative Services - RGS	-114,873.96	11,612.34	0.00	-58,395.92	0.00	0.00
Total Expense	<u>-71,336.00</u>	<u>108,282.28</u>	<u>82.90</u>	<u>1,221,775.96</u>	<u>299,177.60</u>	<u>0.00</u>
Net Ordinary Income	71,336.00	13,654.07	-82.90	303,844.66	15,050.35	0.00
Other Income/Expense						
Other Expense						
529994 · Allowed OPEB Expense	71,336.00	0.00	0.00	0.00	0.00	0.00
529998 · Allocated Admin. Services - RGS	0.00	0.00	0.00	145,289.16	29,924.81	9,484.41
Total Other Expense	<u>71,336.00</u>	<u>0.00</u>	<u>0.00</u>	<u>145,289.16</u>	<u>29,924.81</u>	<u>9,484.41</u>
Net Other Income	<u>-71,336.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-145,289.16</u>	<u>-29,924.81</u>	<u>-9,484.41</u>
Net Income	<u><u>0.00</u></u>	<u><u>13,654.07</u></u>	<u><u>-82.90</u></u>	<u><u>158,555.50</u></u>	<u><u>-14,874.46</u></u>	<u><u>-9,484.41</u></u>

Local Government Services
Profit & Loss by Class
July 2011 through February 2012

	<u>Rohnert Park</u>	<u>SBWMA</u>	<u>TAM</u>	<u>TJPA</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
440301 · Client Billings	99,591.83	118,237.98	1,284,988.74	1,366,515.15	4,516,158.13
440410 · Client Administrative Fees	0.00	750.00	0.00	8,500.00	323,477.95
480000 · Miscellaneous	0.00	5,250.00	290.00	45,000.00	51,272.54
Total Income	<u>99,591.83</u>	<u>124,237.98</u>	<u>1,285,278.74</u>	<u>1,420,015.15</u>	<u>4,890,908.62</u>
Expense					
511010 · Salaries - Regular	58,907.25	86,534.24	687,737.42	895,053.40	3,020,289.37
512002 · Medicare Employer Expense	803.84	1,257.60	9,925.59	13,047.50	43,771.34
512005 · Health Insurance Expense	9,210.32	11,305.37	47,201.22	76,781.97	271,301.06
512006 · Dental Insurance Expense	556.40	1,441.68	8,568.76	10,301.82	40,594.64
512007 · Vision Insurance Expense	212.72	317.92	1,938.98	1,901.24	8,721.94
512008 · Life Insurance Expense	0.00	290.08	2,001.85	2,740.44	9,361.21
512009 · Long Term Disability Expense	0.00	500.00	3,412.49	4,373.20	15,653.31
512010 · Stars 401A Expense	0.00	104.17	0.00	16,717.49	16,796.69
512011 · Stars 457 Expense	0.00	0.00	0.00	-24.97	10.47
512012 · Calpers Retirement Expense	10,597.37	8,440.40	121,164.29	157,733.67	502,150.03
512014 · Short Term Disability Expense	0.00	476.80	3,104.05	3,747.40	14,666.95
512015 · Unemployment Insurance Expense	0.00	0.00	0.00	0.00	31,210.00
520202 · Bank Fees & Services	0.00	0.00	0.00	0.00	-367.89
520501 · Professional Dues & Membership	0.00	0.00	0.00	0.00	2,756.00
521109 · Interest Expense	0.00	0.00	0.00	0.00	50.13
522798 · Miscellaneous Expense	0.00	0.00	0.00	0.00	1,059.00
529997 · Administrative Services - RGS	0.00	0.00	295,047.45	182,447.40	315,837.31
Total Expense	<u>80,287.90</u>	<u>110,668.26</u>	<u>1,180,102.10</u>	<u>1,364,820.56</u>	<u>4,293,861.56</u>
Net Ordinary Income	19,303.93	13,569.72	105,176.64	55,194.59	597,047.06
Other Income/Expense					
Other Expense					
529994 · Allowed OPEB Expense	0.00	0.00	0.00	0.00	71,336.00
529998 · Allocated Admin. Services - RGS	0.00	11,831.53	122,400.72	135,232.06	454,162.69
Total Other Expense	<u>0.00</u>	<u>11,831.53</u>	<u>122,400.72</u>	<u>135,232.06</u>	<u>525,498.69</u>
Net Other Income	<u>0.00</u>	<u>-11,831.53</u>	<u>-122,400.72</u>	<u>-135,232.06</u>	<u>-525,498.69</u>
Net Income	<u><u>19,303.93</u></u>	<u><u>1,738.19</u></u>	<u><u>-17,224.08</u></u>	<u><u>-80,037.47</u></u>	<u><u>71,548.37</u></u>

Local Government Services
Balance Sheet
As of February 29, 2012

	<u>Feb 29, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
110010 · Wells Fargo - Cash	-76,744.39
Total Checking/Savings	<u>-76,744.39</u>
Accounts Receivable	
131320 · Accounts Receivable - Trade	533,360.09
Total Accounts Receivable	<u>533,360.09</u>
Other Current Assets	
143006 · Due from RGS	2,184,731.33
Total Other Current Assets	<u>2,184,731.33</u>
Total Current Assets	2,641,347.03
Other Assets	
160001 · Workers Comp Deposits/Credits	36,272.00
Total Other Assets	<u>36,272.00</u>
TOTAL ASSETS	<u>2,677,619.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
221001 · Calpers Retirement Liab	21,893.39
221003 · 457/401A Retirement Liab	6,432.98
221006 · FSA Health & Day Care	9,899.49
221009 · General Liability Insurance	-1,500.00
221015 · Health Insurance Liability	-30,599.32
221016 · Long Term Disability Liability	1,250.08
221017 · Short Term Disability Liability	1,206.83
221023 · Dental Insurance Liability	-3,967.68
221024 · Vision Insurance Liability	-958.24
221025 · Life Insurance/AD&D Liability	734.99
230060 · Accrued Salaries, Wages & Taxes	116,927.23
240010 · Deferred Revenue	579,000.00
240011 · Refundable Deposits	240,402.70
250001 · Accrued Vacation, Sick & Admin	600,797.80
250002 · Contra Vacation, Sick and Admin	-329,225.45
Total Other Current Liabilities	<u>1,212,294.80</u>
Total Current Liabilities	1,212,294.80
Long Term Liabilities	
260001 · Gen Liab Ins Claims Payable	64,078.00
260002 · Other Post Employment Benefits	252,336.00
Total Long Term Liabilities	<u>316,414.00</u>
Total Liabilities	1,528,708.80
Equity	
370000 · Fund Bal Unreserved/Unrestrictd	1,416,167.86
3900 · Retained Earnings	-338,806.00
Net Income	71,548.37
Total Equity	<u>1,148,910.23</u>
TOTAL LIABILITIES & EQUITY	<u>2,677,619.03</u>



LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

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TO: EXECUTIVE COMMITTEE **EC Meeting: 5-17-12**
FROM: RICHARD H. AVERETT, CFO/Treasurer **Item: 4B**
SUBJECT: PAYMENTS MADE DECEMBER 2011 THROUGH FEBRUARY 2012

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 staff or 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. Invoices are approved for payment by the Executive Director;
4. The Executive Director reviews and signs/authorizes the check or electronic payment;
5. MRBK prepares and submits to our bank, Wells Fargo, a wire transfer record, and the Executive Director or his designee electronically reviews and approves each wire; and
6. 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 bank 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 FY2012 budget or in subsequently approved action by the Executive Committee.

Local Government Services
Account QuickReport
As of February 29, 2012

110010 - Wells Fargo - Cash

Type	Date	Num	Name	Memo	Clr	Amount	Balance
							-90,803.31
Deposit	12/02/2011			Deposit	√	370.68	-90,432.63
Check	12/02/2011	EFT	ADP Fees	ADP Fees	√	-370.68	-90,803.31
Deposit	12/06/2011			Deposit	√	198,741.91	107,938.60
Check	12/06/2011	EFT	ADP Net Checks	11/30 Payroll	√	-139,317.84	-31,379.24
Check	12/06/2011	EFT	ADP Net Checks	11/30 Payroll-Burnworth	√	-1,500.00	-32,879.24
Check	12/06/2011	EFT	ADP FWH/SWH/Med	11/30 Payroll	√	-47,036.23	-79,915.47
Deposit	12/07/2011			Deposit	√	8,864.31	-71,051.16
Check	12/07/2011	EFT	Unified Trust	401/457 Deductions	√	-8,257.27	-79,308.43
Check	12/07/2011	EFT	Unified Trust	401/457 Deductions	√	-607.04	-79,915.47
Deposit	12/08/2011			Deposit	√	35,850.58	-44,064.89
Deposit	12/09/2011			Deposit	√	35,995.97	-8,068.92
Deposit	12/12/2011			Deposit	√	5,511.13	-2,557.79
Check	12/12/2011	EFT	Wells Fargo	Service Charges	√	-185.46	-2,743.25
Check	12/13/2011	1823	CalPers - Retirement	Employer Code 1816 113011 plus survivor benefits	√	-35,173.42	-37,916.67
Deposit	12/16/2011			Deposit	√	3,158.83	-34,757.84
Check	12/16/2011	EFT	ADP Fees	ADP Fees	√	-402.83	-35,160.67
Deposit	12/21/2011			Deposit	√	242,164.82	207,004.15
Check	12/21/2011	EFT	ADP Net Checks	12/15 Payroll-Burnworth	√	-1,500.00	205,504.15
Check	12/21/2011	EFT	ADP FWH/SWH/Med	12/15 Payroll	√	-38,894.25	166,609.90
Check	12/21/2011	EFT	ADP Net Checks	12/15 Payroll	√	-201,770.57	-35,160.67
Deposit	12/22/2011			Deposit	√	49,292.53	14,131.86
Check	12/22/2011	EFT	ADP Net Checks	Dec Vacation Pay Out	√	-49,292.53	-35,160.67
Check	12/23/2011	1824	CalPers	100000013037268 Jan Invoice	√	-38,405.61	-73,566.28
Check	12/23/2011	1825	Allied Administrators	Jan premium Employer I.D. 79360	√	-5,096.16	-78,662.44
Deposit	12/23/2011			Deposit	√	12,133.77	-66,528.67
Check	12/23/2011	EFT	Unified Trust	401/457 Deductions	√	-11,049.62	-77,578.29
Check	12/23/2011	EFT	Unified Trust	401/457 Deductions	√	-1,084.15	-78,662.44
Deposit	12/27/2011			Deposit	√	40,269.58	-38,392.86
Check	12/29/2011	1826	CalPers - Retirement	Employer Code 1816 121511 plus survivor benefits	√	-35,958.34	-74,351.20
Deposit	12/30/2011			Deposit	√	658.13	-73,693.07
Check	12/30/2011	EFT	ADP Fees	ADP Fees	√	-658.13	-74,351.20
Deposit	01/05/2012			Deposit	√	35,958.34	-38,392.86
Deposit	01/06/2012			Deposit	√	143,660.32	105,267.46
Check	01/06/2012	EFT	ADP Net Checks	Dec Payroll	√	-142,002.27	-36,734.81
Check	01/06/2012	EFT	ADP FWH/SWH/Med	12/31 Burnworth Garnishment	√	-1,500.00	-38,234.81
Check	01/06/2012	EFT	ADP Fees	ADP Fees	√	-158.05	-38,392.86

Local Government Services
Account QuickReport
As of February 29, 2012

Type	Date	Num	Name	Memo	Clr	Amount	Balance
Deposit	01/09/2012			Deposit	√	57,766.27	19,373.41
Check	01/09/2012	EFT	Unified Trust	12/31 Payroll	√	-7,284.66	12,088.75
Check	01/09/2012	EFT	Unified Trust	12/31 Payroll	√	-873.99	11,214.76
Check	01/09/2012	EFT	ADP FWH/SWH/Med	12/31 Payroll	√	-49,607.62	-38,392.86
Check	01/10/2012	1827	CalPers - Retirement	Employer Code 1816 123111 plus survivor benefits	√	-35,958.34	-74,351.20
Deposit	01/10/2012			Deposit	√	10,397.63	-63,953.57
Check	01/10/2012	EFT	Unified Trust	12/31 Payroll	√	-1,022.10	-64,975.67
Check	01/10/2012	EFT	Unified Trust	12/31 Payroll	√	-9,375.53	-74,351.20
Deposit	01/11/2012			Deposit	√	38,598.63	-35,752.57
Check	01/11/2012	EFT	Wells Fargo	Service Charges	√	-193.02	-35,945.59
Deposit	01/13/2012			Deposit	√	36,634.47	688.88
Check	01/13/2012	EFT	Unified Trust	12/31 Payroll	√	-139.04	549.84
Check	01/13/2012	EFT	ADP Fees	ADP Fees	√	-537.09	12.75
Deposit	01/20/2012			Deposit	√	90,107.84	90,120.59
Check	01/20/2012	EFT	ADP Net Checks	Jan 15 Payroll	√	-88,607.84	1,512.75
Check	01/20/2012	EFT	ADP FWH/SWH/Med	Burnworth Garnishment	√	-1,500.00	12.75
Check	01/20/2012	EFT	ADP FWH/SWH/Med	Jan 15 Payroll	√	-24,756.69	-24,743.94
Deposit	01/23/2012			Deposit	√	24,756.69	12.75
Deposit	01/25/2012			Deposit	√	6,468.84	6,481.59
Check	01/25/2012	EFT	Unified Trust	1/15 Payroll	√	-6,468.84	12.75
Check	01/27/2012	1828	Allied Administrators	Feb premium Employer I.D. 79360	√	-3,856.81	-3,844.06
Check	01/27/2012	1829	Vision Service Plan	Jan Premium 12 275218 00001	√	-878.00	-4,722.06
Check	01/27/2012	1833	Vision Service Plan	Feb Premium 12 275218 00001	√	-869.60	-5,591.66
Check	01/27/2012	1830	Vision Service Plan	Jan Premium 12 275218 00003-Zimmerman	√	-15.28	-5,606.94
Check	01/27/2012	1834	Vision Service Plan	Feb Premium 12 275218 00003-Zimmerman	√	-15.28	-5,622.22
Check	01/27/2012	1831	CalPers	100000013057117 Feb Invoice	√	-36,815.22	-42,437.44
Check	01/27/2012	1832	Reliance	Dec Contributions	√	-5,434.81	-47,872.25
Check	01/27/2012	1835	CalPers - Retirement	Employer Code 1816 011512 plus survivor benefits	√	-21,127.27	-68,999.52
Deposit	01/27/2012			Deposit	√	338.97	-68,660.55
Check	01/27/2012	EFT	ADP Fees	ADP Fees	√	-338.97	-68,999.52
Deposit	01/30/2012			Deposit	√	5,634.97	-63,364.55
Check	01/31/2012	1837	CalPers - Retirement	Employer Code 1816 121411 Vac Pay Out	√	-16,099.12	-79,463.67
Deposit	01/31/2012			Deposit	√	5,436.39	-74,027.28
Check	01/31/2012	EFT	Unified Trust	1/15 Payroll	√	-1.58	-74,028.86
Deposit	02/01/2012			Deposit	√	57,942.49	-16,086.37
Deposit	02/03/2012			Deposit	√	50.00	-16,036.37
Check	02/03/2012	EFT	ADP Fees	ADP Fees	√	-50.00	-16,086.37

**Local Government Services
Account QuickReport
As of February 29, 2012**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Deposit	02/06/2012			Deposit	√	104,733.06	88,646.69
Check	02/06/2012	EFT	ADP Net Checks	Jan 31 Payroll	√	-103,233.06	-14,586.37
Check	02/06/2012	EFT	ADP Net Checks	Jan 31 Payroll	√	-1,500.00	-16,086.37
Deposit	02/07/2012			Deposit	√	31,162.36	15,075.99
Check	02/07/2012	EFT	ADP Net Checks	Jan 31 Payroll	√	-31,162.36	-16,086.37
Deposit	02/08/2012			Deposit	√	6,795.35	-9,291.02
Check	02/08/2012	EFT	Unified Trust	401/457 Deposits	√	-6,795.35	-16,086.37
Check	02/10/2012	1836	CalPers - Retirement	Employer Code 1816 013112 plus survivor benefits	√	-24,954.34	-41,040.71
Deposit	02/13/2012			Deposit	√	205.22	-40,835.49
Check	02/13/2012	EFT	Wells Fargo	Service Charges	√	-205.22	-41,040.71
Deposit	02/17/2012			Deposit	√	25,325.46	-15,715.25
Check	02/17/2012	EFT	ADP Fees	ADP Fees	√	-371.12	-16,086.37
Deposit	02/22/2012			Deposit	√	119,951.36	103,864.99
Check	02/22/2012	EFT	ADP Net Checks	Feb 15 Payroll	√	-102,352.24	1,512.75
Check	02/22/2012	EFT	ADP Net Checks	Feb 15 Payroll	√	-1,500.00	12.75
Deposit	02/23/2012			Deposit	√	31,318.05	31,330.80
Check	02/23/2012	EFT	ADP FWH/SWH/Med	Feb 15 Payroll	√	-30,657.44	673.36
Check	02/23/2012	EFT	ADP Fees	ADP Fees	√	-660.61	12.75
Deposit	02/24/2012			Deposit	√	6,796.96	6,809.71
Check	02/24/2012	EFT	Unified Trust	401/457 Deposits	√	-6,796.96	12.75
Check	02/27/2012	1838	CalPers - Retirement	Employer Code 1816 021512 plus survivor benefits		-24,477.79	-24,465.04
Check	02/27/2012	1839	Allied Administrators	Mar premium Employer I.D. 79360	√	-3,967.68	-28,432.72
Check	02/27/2012	1840	Vision Service Plan	Mar Premium 12 275218 00003-Zimmerman	√	-15.28	-28,448.00
Check	02/27/2012	1841	Vision Service Plan	Mar Premium 12 275218 00001	√	-942.96	-29,390.96
Check	02/27/2012	1842	CalPers	100000013082826 Mar Invoice		-30,599.32	-59,990.28
Bill Pmt -Check	02/27/2012	1843	EDD	932-0540-9 Various		-14,488.00	-74,478.28
Check	02/29/2012	1844	Reliance	Jan Contributions		-3,892.20	-78,370.48
Check	02/29/2012	1845	Flex-Plan Services, Inc.	Jan 2012 Contributions		-3,299.83	-81,670.31
Deposit	02/29/2012			Deposit	√	4,925.92	-76,744.39
Total 110010 · Wells Fargo - Cash						<u>14,058.92</u>	<u>-76,744.39</u>
TOTAL						<u>14,058.92</u>	<u>-76,744.39</u>



LOCAL AND REGIONAL GOVERNMENT SERVICES AUTHORITIES

Providing Solutions to California Public Agencies

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

TO: BOARD OF DIRECTORS
FROM: RICHARD H. AVERETT, Executive Director
SUBJECT: COOPERATION AGREEMENT UTILIZATION PLAN

EC Meeting: 5-17-12

Item: 5A

RECOMMENDATION

Approve utilization of the Cooperation Agreement to reduce duplication of shared administrative procedural and policy actions.

BACKGROUND

LGS, RGS and MSA adopted an updated Cooperation Agreement on January 12, 2012. The Cooperation Agreement states that the agencies will share administrative resources, including staff and vendor services, to more cost-effectively achieve and coordinate their operational needs.

Currently, administrative actions that are duplicated between agencies appear in all agency packets and are discussed and acted upon multiple times. Examples of such items include quarterly investment reports and annual updates of the Investment Policy and Personnel Rules & Regulations Policy. On those administrative items where RGS is lead agency and where the governing bodies of LGS and/or MSA would be taking identical actions and relying on RGS to implement those actions, governing body and staff time can be saved by using the Cooperation Agreement as authorization by the dependent JPA.

COOPERATION AGREEMENT UTILIZATION PLAN

In order to more fully realize the value of the Cooperation Agreement, it is recommended that shared administrative actions taken by RGS are effectively approved by LGS and MSA as signatories of the Cooperation Agreement. If LGS or MSA is the lead agency on administrative actions in the future, those actions will be effectively approved by the other agencies, as appropriate.

FISCAL IMPACT

The primary impacts of this action would be in reducing staff time spent duplicating reports and in reducing governing body time spent reviewing and acting on duplicated agenda items. Given the recent growth of the JPAs, both in number of employees and variety of activities (more contracts to manage, insurance pooling, investing funds, and internal functions to support growth such as adapting internal controls, coordinating activities, and improving support infrastructure), the time savings can be better allocated to these functions rather than duplicating efforts.