

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

via Teleconference

September 21, 2023

1:10 p.m. or immediately following preceeding meeting

Citrus Heights Water District, Building A, General Manager's Office, 6230 Sylvan Rd, Citrus Heights, CA 95610

Larkspur City Hall, City Manager's Office, 400 Magnolia Ave, Larkspur, CA 94939

Napa City Hall, City Manager's Office Blue Room, 955 School St, Napa, CA 94559

Yountville Town Hall, Finance Director's Office, 6550 Yount Street, Yountville, CA 94599

The public may attend in person at any of the posted locations, or via RingCentral using the following link:

<https://v.ringcentral.com/join/466153420>, or by calling 1-650-419-1505 and entering the meeting ID#: 466153420

1. CALL TO ORDER / ROLL CALL

2. PUBLIC COMMENT

- A. 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.

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 **May 18, 2023** Minutes *Action*
- B. Approval of Regularly Scheduled Meetings Calendar
- C. Approval of Payments and Deposits made April through August 2023
- D. Approval of Investments Report through August 2023
- E. Receive and File Management Services Agreements Update
- F. Receive and File Municipal Dental Pool Update
- G. Receive and File Strategic Plan Update
- H. Receive and File Agency Bonus Awards Update

4. TREASURER'S REPORT

- A. Review of Unaudited Financial Reports through June 2023 *Information*

5. OLD BUSINESS – None

6. NEW BUSINESS

- A. Approval of Write-Off and Remote Work Policies *Action*

Recess to Closed Session

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Executive Director

CONFERENCE WITH LABOR NEGOTIATORS

Agency designated representatives: Ad Hoc Committee: Executive Committee Chair Buckshi and Immediate Past Executive Committee Chair Habkirk
Unrepresented employee: Executive Director

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
(Pursuant to Government Code Section 54956.9(d)(1))

- Names of Cases: Abid-Cummings et al. v. Board of Administration of the California Public Employees' Retirement System, Sacramento County Superior Court Case No. 34-2022-80003798
- Breeze v. Board of Administration of the California Public Employees' Retirement System, Sacramento County Superior Court Case No. 34-2022-80003799
- Dowswell v. Board of Administration of the California Public Employees' Retirement System, Sacramento County Superior Court Case No. 34-2022-8000 800
- Sandhu v. Board of Administration of the California Public Employees' Retirement System, Sacramento County Superior Court Case No. 34-2022-80003801
- Souza et al. v. Board of Administration of the California Public Employees' Retirement System, Sacramento County Superior Court Case No. 34-2022-80003802

Recess to Open Session

Possible Report Out of Closed Session Information

7. EXECUTIVE DIRECTOR, COMMITTEE AND MEMBER REPORTS

- A. Executive Director:
- B. Members:

8. ADJOURN MEETING

The next Regular Meeting will take place via teleconference on **November 16, 2023**

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) 587-7300. Notification in advance of the meeting will enable Agency to make reasonable arrangements to ensure accessibility.

**REGIONAL GOVERNMENT SERVICES AUTHORITY
EXECUTIVE COMMITTEE MINUTES
May 18, 2023**

The Regional Government Services Authority held a regular meeting of the Executive Committee on May 18, 2023 at the Monterey Plaza Hotel & Spa. The meeting was called to order at 3:29 p.m.

1. CALL TO ORDER / ROLL CALL

Members Present: Liz Habkirk, Chair
Dan Buckshi, Vice Chair
Julie Baldia, Member
Megan Hunter, Member
Dan Schwarz, Member
Linda Smith, Member
Hilary Straus, Member

Members Absent: None

Other Attendees: Sophia Selivanoff, Acting Executive Director
Rich Oppenheim, Administrative Services Manager
Gina Schuchard, Interim Deputy CFO (via teleconference)
Lindsay Rice, Accounting Manager (via teleconference)
Deona Knight, HR Manager
Chris Paxton, Senior Human Resources Advisor
Josh Metz, Lead Advisor, Economic Development
Ashley Metzger, Senior Advisor, Communications and Engagement
Carrie Rogers, Senior Advisor, Economic Development
Glenn Lazof, Lead Advisor, Finance
Kay Randolph-Pollard, Lead Advisor, Recruitment
Richard Blut, Lead Advisor, NeoGov
Richard Averett, Past Executive Director
Tiffany Buraglio, Executive Assistant
Sky Woodruff, Authority Counsel

Chair requested item 6A be pulled to the beginning of the meeting for discussion.

6. NEW BUSINESS

- A. Adoption of Resolution **RGSEC2023-02** to appoint new Executive Director and approve Executive Director Employment Contract

Chair Habkirk spoke on behalf of the Ad Hoc Committee and stated a lot of work went into the development of the contract, as the past Executive Director Employment Agreement was out of date. It was also noted that the staff report indicated a salary increase of 10%, however the correct increase of 5% was correctly represented in the Employment Agreement. Members thanked the Ad Hoc Committee for their hard work and leadership on this issue, as well as thanked Rich Oppenheim for his involvement. Member Straus stated he has a lot of confidence in the agency leadership team and staff.

Action: Moved and seconded (Smith/Buckshi) to adopt Resolution **RGSEC2023-02** to appoint Sophia Selivanoff as the new Executive Director/CFO and approve the Executive Director Employment Agreement in connection with the appointment

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

3:33 p.m. Recess to Closed Session

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Executive Director

CONFERENCE WITH LABOR NEGOTIATORS

Agency designated representatives: Ad Hoc Committee: Executive Committee Chair Habkirk and Immediate Past Executive Committee Chair Smith

Unrepresented employee: Executive Director

4:00pm Reconvene Meeting

Report Out of Closed Session

The Executive Committee Chair reported that the next Executive Director performance and compensation Ad Hoc Committee would be comprised of the immediate past Executive Committee Chair and the newly elected Executive Committee Chair for the upcoming fiscal year. This item was originally agendized as item 6B.

4:01 p.m. Josh Metz joined the meeting

1. CALL TO ORDER / ROLL CALL

A. Election of Officers

Action: Moved and seconded (Habkirk/Straus) to nominate Dan Buckshi as Executive Committee Chair

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

Action: Moved and seconded (Habkirk/Smith) to nominate Hilary Straus as Executive Committee Vice Chair

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

2. PUBLIC COMMENT – None

3. APPROVAL OF CONSENT AGENDA

A. Approval of **February 16, 17, March 23, and April 11, 2023** Minutes

B. Approval of Regularly Scheduled Meetings Calendar

C. Approval of Payments and Deposits made January through March 2023

D. Approval of Investments Report through March 2023

E. Receive and File Management Services Agreements Update

F. Receive and File Municipal Dental Pool Update

G. Receive and File Agency Bonus Awards

Action: Moved and seconded (Habkirk/Straus) to approve Consent Calendar items.

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

4. TREASURER’S REPORT

A. Review of Preliminary FYTD Financial Reports & Business Development through March 2023

This is an informational item only. No action was taken.

Accounting Manager Rice reviewed the JPA’s financial performance stating that net income over the previous nine months was \$125,000 on \$17M in revenue. Both numbers are under budget with the most significant reasonings being CalSAWS employee count being less than expected, higher

administrative employee hours, and expanding service line costs ahead of revenue. It was noted by member Smith how well the Economic Development service line has grown.

5. OLD BUSINESS

A. Approval of Updates to the Strategic Plan

Administrative Services Manager Oppenheim noted a few highlights of the Strategic Plan including the increase in activity for the Economic Development service line and the first bonuses have been awarded. Under the growth goal, the Organizational Development service line has split off from the Training service line and the Leave and Disability Management team reached a 500-case milestone. For Industry Leadership, the agency has renewed their partnership with the Institute of Local Government (ILG). Vice Chair Straus agreed that the partnership with ILG was a great opportunity. Chair Buckshi requested this agenda item to move away from approval and instead become a receive and file item on the Consent Calendar moving forward.

Action: Moved and seconded (Habkirk/Smith) to approve updates to the Strategic Plan.

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

6. NEW BUSINESS

B. Approval of Executive Director Ad Hoc Committee Appointments

This item was included in the report out of closed session at the outset of the meeting. It was reported that the Executive Director performance and compensation Ad Hoc Committee would be comprised of the immediate past Executive Committee Chair and the newly elected Executive Committee Chair for the upcoming fiscal year.

C. Approval of Resolution of CJPIA Liability

Interim Deputy CFO Schuchard noted the proposed agreement with CJPIA would reduce the current long-term liability. The agreement negotiated the liability to just under \$1.5M which would result in a \$430,000 benefit to the JPA balance sheet. The liability would be paid back over time. Executive Director Selivanoff added that the JPA had a letter from Municipal Shared Services Corporation committing to pay back RGS when PERS returns the \$67,000 in plan assets due to the termination of the LGS Retirement Plan.

Members inquired if the agreement with CJPIA released RGS from all future claims and Authority Counsel Woodruff noted that the payments represented payment in full for the obligations owed to CJPIA. Executive Director noted that RGS has cash in hand to cover the September payment.

Action: Moved and seconded (Straus/Schwarz) to approve commitment from MSS to assume the retrospective calculation of LGS in exchange for the payment of LGS' share of the total amount owed CJPIA under the proposed agreement and to approve the agreement with CJPIA to resolve the total amount owed by LGS and RGS and establish a payment plan to retire the debt by 2026.

AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus

NOES: None

ABSTAIN: None

4:21 p.m. Past Executive Director Averett joined the meeting

D. Approval of Cash Flow Protection Strategies

Interim Deputy CFO Schuchard summarized the options to preserve cash flow in light of impending payments to CJPIA to resolve a longstanding liability as well as protect against possible delayed State budget adoption; the source of revenue from the JPA's largest client. The options described were 1) bank line of credit, 2) bank loan, and 3) member agency borrowing. Deputy CFO

Schuchard noted that the September payment due to CJPIA could be paid by a combination of options.

Members commented that the easiest option would be to pursue a commercial loan, but that it was also the costliest option. Members also expressed appreciation for the creativity of exploring member agency borrowing but wondered if there would be a conflict of interest. Agency Counsel Woodruff noted that issue would need to be investigated if that was the direction of the Committee, but that JPA agreements did provide for financial assistance amongst members.

Members asked if RGS had ever borrowed before and Executive Director Selivanoff answered that this hasn't been an issue in the past; only one time was there a concern with cash flow due to a delay in State funding for the JPA's largest client. Members also expressed that borrowing from member agencies at 2% above LAIF might be too low.

Members expressed the desire to have an update on the possibility of member agency borrowing at the September meeting. Executive Director Selivanoff agreed there would be a report at the September meeting, if not sooner.

Action: Moved and seconded (Buckshi/Straus) to authorize the JPA to pursue bank and commercial options and to further explore member agency borrowing and to report back at the September meeting
AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus
NOES: None
ABSTAIN: None

- E. Adoption of Resolution **RGSEC2023-03** in Appreciation of Service for Richard Averett
Chair Buckshi read aloud Resolution RGSEC2023-03. The Committee Members all expressed their appreciation for past Executive Director Averett, to his efforts to protect the agency and the development of the agency which fills a needed space in the public sector. It was noted that the growth of the agency is a testament to the dedication of Averett and all appreciated his knowledge, skills and leadership over the years. Past Executive Director Averett stated it was very rewarding to be a part of this agency and he was most proud of the ethics of both the agency and the people involved in the agency.

Action: Moved and seconded (Habkirk/Schwarz) to adopt Resolution **RGSEC2023-03** in Appreciation of Service for Richard Averett
AYES: Habkirk, Buckshi, Baldia, Hunter, Schwarz, Smith, Straus
NOES: None
ABSTAIN: None

7. EXECUTIVE DIRECTOR, COMMITTEE AND MEMBER REPORTS

- A. Executive Director: RGS staff present at the meeting briefly introduced themselves and their service line and the type of work they performed.

B. Members: none

8. **ADJOURN** – The meeting adjourned at 5:04 p.m. The next regular meeting is scheduled for September 21, 2023, via teleconference.



TO: EXECUTIVE COMMITTEE **EC Meeting: 09-21-2023**
FROM: Tiffany Buraglio, Executive Assistant **Item: 3B**
SUBJECT: EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS MEETINGS

MEETING SCHEDULE

The following are regularly scheduled meetings for the next 24 months, along with special topics to be discussed. Quarterly meetings are conducted on the Third Thursday of the month - at least twice a year telephonically and up to two in-person, with the May meeting being held on Thursday and Friday.

Date	EXEC COMM	BOARD	Special Topics	Location	Notes
2023					
September 21 (Thursday)	RGS	RGS	Meeting Schedule for 2024	Telephonic	1:00pm-3:00pm
November 16 (Thursday)	RGS		RGS service presentation	Telephonic	1:00pm-3:00pm
2024					
February 15 (Thursday)	RGS	RGS	Election of Officers (all), Appoint Members to Executive Committee, FY23 Audited Financial Statements (moved from Nov.)	Telephonic	1:00pm-3:00pm
May 16-17 (Thursday - Friday)	RGS	RGS	Budget, Conflict of Interest (even years); workshop	TBD	TBD
September 19	RGS		Meeting Schedule for 2025	Telephonic	1:00pm-3:00pm
November 21 (Thursday)	RGS		FY24 Audited Financial Statements, RGS service presentation	TBD	TBD
2025					
February 20 (Thursday)	RGS	RGS	Election of Officers (all), Appoint Members to Executive Committee	Telephonic	1:00pm – 3:00pm
May 16 (Thursday)	RGS	RGS	Budget, Conflict of Interest (even years); workshop	TBD	TBD

TO: EXECUTIVE COMMITTEE **EC Meeting: 09-21-2023**
FROM: LINDSAY RICE, Accounting Manager **Item: 3C**
SUBJECT: PAYMENTS AND DEPOSITS – APRIL THROUGH AUGUST 2023

RECOMMENDATION

Review and approve expenditures made by the JPA for the period indicated.

BACKGROUND

The Executive Committee reviews and approves expenditures made by the JPA on a quarterly basis. This approval process is a component of JPA internal controls. Deposit history is also included in the report.

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

1. Invoices are received by staff.
2. JPA staff review invoices for accuracy and assignment to correct general ledger accounts.
3. Executive Director or designee reviews and authorizes payments. Information provided includes date of transaction, amount, vendor or recipient, method of payment, identity of first and second staff approvers, and check or journal number.
4. All payments are brought to the next regular meeting of Executive Committee (or Board of Directors) meeting for review and approval.

FISCAL IMPACT

The net impact of all payments and deposits made this period maintains a minimal bank cash balance consistent with meeting funding obligations, while maximizing interest earnings in the Community Bank of the Bay money market account, in the Local Agency Investment Fund (LAIF) investment pool and in the CalTrust medium term and short-term investment pools. Staff always seeks to minimize bank charges.

The fiscal impact of approving the attached list of expenditures is included in the approved budget or in subsequent contractual obligations.

Regional Government Services
Payments and Deposits Report
As of August 31, 2023

4:38 AM

09/10/2023

Accrual Basis

110090 - Community Bank of the Bay Chkg

Type	Date	Num	Name	Memo	Amount	Balance
						272,640.28
Deposit	04/01/2023			Deposit	1,200.00	273,840.28
Deposit	04/03/2023			Deposit	4,336.59	278,176.87
Deposit	04/03/2023			Deposit	41,034.25	319,211.12
Deposit	04/03/2023			Deposit	103.00	319,314.12
Deposit	04/03/2023			Deposit	79,583.99	398,898.11
General Journal	04/03/2023	4208		Health Ins premiums 2023-03	-165,870.94	233,027.17
General Journal	04/03/2023	4208		Dental Ins premium 2023-03	-12,621.32	220,405.85
General Journal	04/03/2023	4214		Life and Disability premium for 2023-04	-6,813.94	213,591.91
General Journal	04/03/2023	4230		2023-03 Merchant Fee Payment	-1,040.14	212,551.77
Deposit	04/04/2023			Deposit	71,292.03	283,843.80
Deposit	04/05/2023			Deposit	99.00	283,942.80
Deposit	04/05/2023			Deposit	448.00	284,390.80
Transfer	04/05/2023			Funds Transfer	350,000.00	634,390.80
General Journal	04/05/2023	4213		Wrkr Comp reimbursement	-3,326.53	631,064.27
General Journal	04/06/2023	4163		3/31/23 net pay	-474,598.00	156,466.27
General Journal	04/07/2023	4164		3/31/23 payroll taxes	-122,531.74	33,934.53
Deposit	04/07/2023			Deposit	81.06	34,015.59
Deposit	04/07/2023			Deposit	14,540.30	48,555.89
Deposit	04/07/2023			Deposit	8,695.00	57,250.89
Deposit	04/07/2023			Deposit	2,371.20	59,622.09
Deposit	04/07/2023			Deposit	18,998.28	78,620.37
Deposit	04/07/2023			Deposit	9,720.00	88,340.37
Check	04/07/2023	610	California State Disbursement Unit		-244.00	88,096.37
Check	04/07/2023	611	Franchise Tax Board		-50.00	88,046.37
Deposit	04/10/2023			Deposit	500.00	88,546.37
Transfer	04/10/2023			Funds Transfer	67,000.00	155,546.37
General Journal	04/10/2023	4224		FSA Admin Fee Payment 2023-3	-266.80	155,279.57
General Journal	04/10/2023	4232		APS 2023-03 Payroll Fees Payment	-1,549.84	153,729.73
Bill Pmt -Check	04/11/2023	16261	Ericksen Arbuthnot	VOID:	0.00	153,729.73
Bill Pmt -Check	04/11/2023	16262	Software Simplified		-5,856.25	147,873.48
Deposit	04/11/2023			Deposit	47,484.85	195,358.33
Deposit	04/11/2023			Deposit	3,669.31	199,027.64
Deposit	04/11/2023			Deposit	250.00	199,277.64
Deposit	04/12/2023			Deposit	349.00	199,626.64
Deposit	04/13/2023			Deposit	29,612.30	229,238.94
General Journal	04/13/2023	4190		3/31/23 MM 401a remittance	-64,421.66	164,817.28
General Journal	04/13/2023	4190		3/31/23 MM 457 remittance	-55,008.54	109,808.74
General Journal	04/13/2023	4226		FSA Contribution PPE 3-31-23	-3,909.14	105,899.60
Deposit	04/14/2023			Deposit	9,208.34	115,107.94
Deposit	04/14/2023			Deposit	250.00	115,357.94

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	04/17/2023	ACH	Abila		-3,718.11	111,639.83
Deposit	04/18/2023			Deposit	1,500.00	113,139.83
Deposit	04/19/2023			Deposit	59,310.56	172,450.39
Transfer	04/19/2023			Funds Transfer	475,000.00	647,450.39
General Journal	04/20/2023	4209		04/15/23 net pay	-435,034.00	212,416.39
Deposit	04/21/2023			Deposit	8,345.00	220,761.39
Deposit	04/21/2023			Deposit	21,422.32	242,183.71
Deposit	04/21/2023			Deposit	1,271,667.56	1,513,851.27
Deposit	04/21/2023			Deposit	80,557.36	1,594,408.63
Check	04/21/2023	612	California State Disbursement Unit		-244.00	1,594,164.63
Check	04/21/2023	613	Franchise Tax Board		-50.00	1,594,114.63
General Journal	04/21/2023	4210		4/15/23 payroll taxes	-110,627.38	1,483,487.25
General Journal	04/21/2023	4231		Bank Fees 2023-04 Reversal	197.00	1,483,684.25
General Journal	04/21/2023	4231		Bank Fees 2023-04	-196.50	1,483,487.75
Deposit	04/24/2023			Deposit	1,540.05	1,485,027.80
Deposit	04/24/2023			Deposit	99.00	1,485,126.80
Transfer	04/24/2023			Funds Transfer	-900,000.00	585,126.80
General Journal	04/24/2023	4228		Empower Loan Payment Reimbursement	-1,704.32	583,422.48
Bill Pmt -Check	04/25/2023	Wire	Cinnovx		-54,265.26	529,157.22
Bill Pmt -Check	04/25/2023	Wire	David Sodergren		-22,895.75	506,261.47
Bill Pmt -Check	04/25/2023	Wire	Mary E Uzupis		-30,800.00	475,461.47
Bill Pmt -Check	04/25/2023	Wire	Placesoft Inc.		-21,692.00	453,769.47
Bill Pmt -Check	04/25/2023	Wire	Quantum Consulting Services		-51,030.00	402,739.47
Bill Pmt -Check	04/25/2023	Wire	Soconus, Inc		-156,477.00	246,262.47
Bill Pmt -Check	04/25/2023	Wire	Xtrategi, Inc		-26,048.00	220,214.47
Deposit	04/25/2023			Deposit	29,094.49	249,308.96
Deposit	04/25/2023			Deposit	99.00	249,407.96
Deposit	04/25/2023			Deposit	750.00	250,157.96
General Journal	04/25/2023	4234		4/15/23 MM 401a remittance	-59,385.61	190,772.35
General Journal	04/25/2023	4234		4/15/23 MM 457 remittance	-46,946.42	143,825.93
Bill Pmt -Check	04/26/2023	16263	City of Ridgecrest		-300.00	143,525.93
General Journal	04/26/2023	4227		FSA Contribution PPE 4-15-23	-3,909.14	139,616.79
Deposit	04/27/2023			Deposit	1,825.80	141,442.59
Bill Pmt -Check	04/27/2023	Wire	Meyers Nave		-6,034.50	135,408.09
Bill Pmt -Check	04/27/2023	Wire	US Bank		-31,848.39	103,559.70
Deposit	04/27/2023			Deposit	1,600.00	105,159.70
General Journal	04/27/2023	4229		MDP Dental Pool Payment	17,368.92	122,528.62
Deposit	04/28/2023			Deposit	9,245.23	131,773.85
Deposit	04/28/2023			Deposit	400.00	132,173.85
Deposit	04/28/2023			Deposit	1,338.00	133,511.85
Deposit	04/28/2023			Deposit	233.33	133,745.18
Deposit	04/28/2023			Deposit	250.00	133,995.18
Transfer	04/28/2023			Funds Transfer	75,000.00	208,995.18
Deposit	05/01/2023			Deposit	286.40	209,281.58

Type	Date	Num	Name	Memo	Amount	Balance
General Journal	05/01/2023	4279		Merchant Fee Payment 2023-04	-402.30	208,879.28
Deposit	05/02/2023			Deposit	199.50	209,078.78
Deposit	05/02/2023			Deposit	1,949.63	211,028.41
General Journal	05/02/2023	4215		Health Ins premiums 2023-05	-157,910.16	53,118.25
General Journal	05/02/2023	4215		Dental Ins premium 2023-05	-12,378.54	40,739.71
General Journal	05/02/2023	4216		Life and Disability premium for 2023-05	-5,549.85	35,189.86
Deposit	05/02/2023			Deposit	3,800.00	38,989.86
Deposit	05/02/2023			Deposit	950.00	39,939.86
Deposit	05/02/2023			Deposit	129,514.68	169,454.54
Transfer	05/02/2023			Funds Transfer	775,000.00	944,454.54
Bill Pmt -Check	05/04/2023	16264	Michael Flores		-1,500.00	942,954.54
General Journal	05/04/2023	4211		4/30/23 net pay	-431,431.25	511,523.29
Deposit	05/04/2023			Deposit	612.00	512,135.29
Deposit	05/04/2023			Deposit	15,053.30	527,188.59
Deposit	05/04/2023			Deposit	2,850.00	530,038.59
General Journal	05/05/2023	4212		4/30/23 payroll taxes	-108,027.52	422,011.07
Deposit	05/05/2023			Deposit	6,796.03	428,807.10
Deposit	05/05/2023			Deposit	4,374.36	433,181.46
Deposit	05/05/2023			Deposit	81,705.99	514,887.45
Deposit	05/05/2023			Deposit	321.30	515,208.75
Transfer	05/05/2023			Funds Transfer	-300,000.00	215,208.75
Check	05/05/2023	614	California State Disbursement Unit		-244.00	214,964.75
Check	05/05/2023	615	Franchise Tax Board		-50.00	214,914.75
Check	05/05/2023	616	Franchise Tax Board		-763.52	214,151.23
Deposit	05/08/2023			Deposit	1,438.00	215,589.23
Deposit	05/08/2023			Deposit	74,199.37	289,788.60
Deposit	05/08/2023			Deposit	1,900.00	291,688.60
General Journal	05/08/2023	4278		FSA Admin Fee Payment 2023-04	-273.20	291,415.40
Deposit	05/09/2023			Deposit	1,049.00	292,464.40
Deposit	05/10/2023			Deposit	648.88	293,113.28
General Journal	05/10/2023	4240		4/30/23 MM 401a remittance	-59,543.70	233,569.58
General Journal	05/10/2023	4240		4/30/23 MM 457 remittance	-48,739.10	184,830.48
General Journal	05/10/2023	4280		APS Payroll Fee Payment 2023-04	-1,641.47	183,189.01
Deposit	05/11/2023			Deposit	7,512.90	190,701.91
Deposit	05/11/2023			Deposit	99.00	190,800.91
General Journal	05/11/2023	4276		FSA Contribution PPE 4-30-23	-3,804.97	186,995.94
Deposit	05/12/2023			Deposit	10,504.95	197,500.89
Bill Pmt -Check	05/12/2023	ACH	City of Ridgecrest		-300.00	197,200.89
Bill Pmt -Check	05/12/2023	ACH	Rincon Consultants		-3,022.00	194,178.89
Bill Pmt -Check	05/12/2023	ACH	Straight Arrow Consulting, LLC		-705.00	193,473.89
Bill Pmt -Check	05/12/2023	ACH	Tracker RMS		-4,309.20	189,164.69
Deposit	05/12/2023			Deposit	105,655.50	294,820.19
Deposit	05/15/2023			Deposit	99.00	294,919.19
Deposit	05/16/2023			Deposit	700.00	295,619.19

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	05/16/2023			Deposit	68,136.04	363,755.23
Bill Pmt -Check	05/17/2023	16265	Standard Insurance Company	Policy Number 160-760643	-1,713.76	362,041.47
Deposit	05/17/2023			Deposit	1,439.00	363,480.47
Transfer	05/18/2023			Funds Transfer	245,000.00	608,480.47
Deposit	05/18/2023			Deposit	1,400.00	609,880.47
Deposit	05/19/2023			Deposit	1,249,964.60	1,859,845.07
Deposit	05/19/2023			Deposit	17,901.46	1,877,746.53
Deposit	05/19/2023			Deposit	58,283.25	1,936,029.78
General Journal	05/19/2023	4252		5/15/23 net pay	-463,251.81	1,472,777.97
General Journal	05/19/2023	4281		APS Tax Reimbursement Q1 2023	1,918.13	1,474,696.10
Deposit	05/22/2023			Deposit	21,422.32	1,496,118.42
Deposit	05/22/2023			Deposit	950.00	1,497,068.42
General Journal	05/22/2023	4253		5/15/23 payroll taxes	-112,236.91	1,384,831.51
Check	05/22/2023	617	California State Disbursement Unit		-244.00	1,384,587.51
Check	05/22/2023	618	Franchise Tax Board		-50.00	1,384,537.51
Check	05/22/2023	619	Franchise Tax Board		-763.52	1,383,773.99
Deposit	05/23/2023			Deposit	1,423.10	1,385,197.09
Deposit	05/23/2023			Deposit	1,900.00	1,387,097.09
Transfer	05/23/2023			Funds Transfer	-800,000.00	587,097.09
Deposit	05/24/2023			Deposit	137.00	587,234.09
General Journal	05/24/2023	4259		5/15/23 MM 401a remittance	-60,327.88	526,906.21
General Journal	05/24/2023	4259		5/15/23 MM 457 remittance	-50,303.77	476,602.44
Bill Pmt -Check	05/25/2023	ACH	Cinnovx		-45,481.62	431,120.82
Bill Pmt -Check	05/25/2023	ACH	David Sodergren		-28,656.49	402,464.33
Bill Pmt -Check	05/25/2023	ACH	Mary E Uzupis		-31,926.35	370,537.98
Bill Pmt -Check	05/25/2023	ACH	Placesoft Inc.		-20,184.00	350,353.98
Bill Pmt -Check	05/25/2023	ACH	Quantum Consulting Services		-54,626.98	295,727.00
Bill Pmt -Check	05/25/2023	ACH	Soconus, Inc		-140,358.50	155,368.50
Bill Pmt -Check	05/25/2023	ACH	Xtrategi, Inc		-22,880.00	132,488.50
Deposit	05/25/2023			Deposit	1,508.91	133,997.41
General Journal	05/25/2023	4277		FSA Contribution PPE 5-15-23	-3,804.97	130,192.44
Deposit	05/26/2023			Deposit	40,842.68	171,035.12
Deposit	05/26/2023			Deposit	950.00	171,985.12
General Journal	05/26/2023	4256		Wrkr Comp Reimbursement	-3,223.45	168,761.67
General Journal	05/26/2023	4275		PP 5-26-23 Special Pay run	-1,041.48	167,720.19
Deposit	05/30/2023			Deposit	57,818.05	225,538.24
Deposit	05/30/2023			Deposit	6,760.00	232,298.24
Deposit	05/30/2023			Deposit	16,160.70	248,458.94
Deposit	05/30/2023			Deposit	4,750.00	253,208.94
Deposit	05/30/2023			Deposit	1,038.75	254,247.69
Deposit	05/31/2023			Deposit	6,615.00	260,862.69
Bill Pmt -Check	05/31/2023	ACH	Meyers Nave		-13,462.85	247,399.84
Bill Pmt -Check	05/31/2023	ACH	Software Simplified		-120.00	247,279.84
Bill Pmt -Check	05/31/2023	ACH	US Bank		-20,441.22	226,838.62

Type	Date	Num	Name	Memo	Amount	Balance
Transfer	05/31/2023			Funds Transfer	150,000.00	376,838.62
General Journal	05/31/2023	4260		Abrahams Settlement Payment	-69,556.32	307,282.30
General Journal	05/31/2023	4282		Balance Adjustment	0.01	307,282.31
Deposit	06/01/2023			Deposit	2,100.00	309,382.31
General Journal	06/01/2023	4323		W/O Stale Replaced checks	405.00	309,787.31
Deposit	06/02/2023			Deposit	21,149.90	330,937.21
Deposit	06/02/2023			Deposit	4,067.70	335,004.91
Deposit	06/02/2023			Deposit	29,055.40	364,060.31
Deposit	06/02/2023			Deposit	135.00	364,195.31
Deposit	06/02/2023			Deposit	11,497.50	375,692.81
General Journal	06/02/2023	4311		MX Merchant Fee Payment 2023-05	-929.59	374,763.22
Transfer	06/05/2023			Funds Transfer	540,000.00	914,763.22
General Journal	06/05/2023	4257		Health Insurance Premium Payment 2023-06	-152,585.39	762,177.83
General Journal	06/05/2023	4257		Dental Insurance Premium Payment 2023-06	-12,147.60	750,030.23
General Journal	06/05/2023	4257		MOO Insurance Premium Payment 2023-06	-5,143.47	744,886.76
General Journal	06/05/2023	4315		Napa Refund 5-31-23	-250.00	744,636.76
General Journal	06/05/2023	4316		Paycheck # 609	-230.53	744,406.23
Deposit	06/06/2023			Deposit	293.00	744,699.23
Deposit	06/06/2023			Deposit	39,624.44	784,323.67
General Journal	06/06/2023	4254		5/31/23 net pay	-490,677.91	293,645.76
Deposit	06/06/2023			Deposit	3,354.11	296,999.87
Deposit	06/06/2023			Deposit	2,400.00	299,399.87
Deposit	06/07/2023			Deposit	45,663.75	345,063.62
General Journal	06/07/2023	4255		5/31/23 payroll taxes	-138,590.79	206,472.83
Check	06/07/2023	620	California State Disbursement Unit		-244.00	206,228.83
Check	06/07/2023	621	Franchise Tax Board		-50.00	206,178.83
Check	06/07/2023	622	Franchise Tax Board		-756.70	205,422.13
General Journal	06/08/2023	4258		5/31/23 MM 401a remittance	-62,724.06	142,698.07
General Journal	06/08/2023	4258		5/31/23 MM 457 remittance	-48,800.73	93,897.34
Deposit	06/08/2023			Deposit	950.00	94,847.34
General Journal	06/08/2023	4312		FSA Admin Fee Payment 2023-05	-265.00	94,582.34
Bill Pmt -Check	06/09/2023	16267	Foran Glennon Palandech Ponzi & Rudloff		-5,239.17	89,343.17
Bill Pmt -Check	06/09/2023	16268	Great American Insurance Group		-4,297.50	85,045.67
Bill Pmt -Check	06/09/2023	16269	Mason Smith		-6,688.64	78,357.03
Bill Pmt -Check	06/09/2023	16270	Standard Insurance Company	Policy Number 160-760643	-1,689.57	76,667.46
Deposit	06/09/2023			Deposit	30,391.29	107,058.75
Deposit	06/09/2023			Deposit	1,558.75	108,617.50
Deposit	06/09/2023			Deposit	7,650.00	116,267.50
General Journal	06/09/2023	4299		APS Fees	-82.50	116,185.00
General Journal	06/09/2023	4318		APS Payroll Fee 2023-05 Payment	-1,663.43	114,521.57
Deposit	06/12/2023			Deposit	9,950.82	124,472.39
Deposit	06/12/2023			Deposit	1,676.68	126,149.07
General Journal	06/12/2023	4261		Complete Care Premium 2023-06	-2,140.00	124,009.07
Deposit	06/12/2023			Deposit	4,800.00	128,809.07

Type	Date	Num	Name	Memo	Amount	Balance
General Journal	06/12/2023	4313		FSA Contribution PPE 5-31-23	-3,804.97	125,004.10
Bill Pmt -Check	06/13/2023	ACH	Abila		-2,677.62	122,326.48
Bill Pmt -Check	06/13/2023	ACH	Scott N. Kivel		-28,622.95	93,703.53
Bill Pmt -Check	06/13/2023	ACH	Software Simplified		-506.25	93,197.28
Bill Pmt -Check	06/13/2023	ACH	Straight Arrow Consulting, LLC		-5,875.00	87,322.28
Deposit	06/13/2023			Deposit	2,037.92	89,360.20
Deposit	06/14/2023			Deposit	4,529.33	93,889.53
Deposit	06/15/2023			Deposit	46,125.00	140,014.53
Deposit	06/15/2023			Deposit	4,800.00	144,814.53
Deposit	06/15/2023			Deposit	125,319.78	270,134.31
Deposit	06/16/2023			Deposit	441.40	270,575.71
Deposit	06/16/2023			Deposit	1,262,116.52	1,532,692.23
Deposit	06/16/2023			Deposit	15,910.50	1,548,602.73
Deposit	06/16/2023			Deposit	11,254.50	1,559,857.23
Deposit	06/16/2023			Deposit	10,616.50	1,570,473.73
Deposit	06/16/2023			Deposit	9,892.00	1,580,365.73
Deposit	06/16/2023			Deposit	284.50	1,580,650.23
Check	06/16/2023			Service Charge	-43.87	1,580,606.36
Deposit	06/17/2023			Deposit	2,400.00	1,583,006.36
Transfer	06/20/2023			Funds Transfer	515,000.00	2,098,006.36
Transfer	06/20/2023			Funds Transfer	-570,000.00	1,528,006.36
Deposit	06/20/2023			Deposit	3,800.00	1,531,806.36
Deposit	06/20/2023			Deposit	950.00	1,532,756.36
Transfer	06/21/2023			Funds Transfer	500,000.00	2,032,756.36
Transfer	06/22/2023			Funds Transfer	-1,000,000.00	1,032,756.36
General Journal	06/22/2023	4295		6/15/23 net pay	-446,299.17	586,457.19
Deposit	06/23/2023			Deposit	23,433.15	609,890.34
Check	06/23/2023	623	California State Disbursement Unit		-244.00	609,646.34
Check	06/23/2023	624	Franchise Tax Board		-50.00	609,596.34
Check	06/23/2023	625	Franchise Tax Board		-763.52	608,832.82
General Journal	06/23/2023	4296		6/15/23 payroll taxes and fees	-111,353.16	497,479.66
Bill Pmt -Check	06/26/2023	ACH	Cinnovx		-54,231.15	443,248.51
Bill Pmt -Check	06/26/2023	ACH	David Sodergren		-23,095.27	420,153.24
Bill Pmt -Check	06/26/2023	ACH	Experis Us Inc.		-3,419.62	416,733.62
Bill Pmt -Check	06/26/2023	ACH	Mary E Uzupis		-31,202.13	385,531.49
Bill Pmt -Check	06/26/2023	ACH	Placesoft Inc.		-20,532.00	364,999.49
Bill Pmt -Check	06/26/2023	ACH	Quantum Consulting Services		-44,540.00	320,459.49
Bill Pmt -Check	06/26/2023	ACH	Soconus, Inc		-153,790.50	166,668.99
Bill Pmt -Check	06/26/2023	ACH	Xtrategi, Inc		-27,677.56	138,991.43
Deposit	06/26/2023			Deposit	2,593.60	141,585.03
Deposit	06/26/2023			Deposit	21,422.32	163,007.35
Deposit	06/26/2023			Deposit	74,481.94	237,489.29
Deposit	06/26/2023			Deposit	2,850.00	240,339.29
Deposit	06/27/2023			Deposit	6,237.50	246,576.79

Type	Date	Num	Name	Memo	Amount	Balance
General Journal	06/27/2023	4314		FSA Contribution PPE 6-15-23	-3,821.13	242,755.66
Deposit	06/28/2023			Deposit	950.00	243,705.66
Deposit	06/28/2023			Deposit	244.44	243,950.10
Bill Pmt -Check	06/29/2023	16271	eSkill Corporation		-6,800.00	237,150.10
Bill Pmt -Check	06/29/2023	16272	Illingworth & Rodkin, Inc.		-302.50	236,847.60
Bill Pmt -Check	06/29/2023	16273	Julie Baldia		-200.43	236,647.17
Bill Pmt -Check	06/29/2023	16274	Liz Habkirk		-208.29	236,438.88
Bill Pmt -Check	06/29/2023	ACH	Ericksen Arbuthnot		-3,902.50	232,536.38
Bill Pmt -Check	06/29/2023	ACH	Meyers Nave		-5,711.90	226,824.48
Bill Pmt -Check	06/29/2023	ACH	US Bank		-34,825.64	191,998.84
Deposit	06/29/2023			Deposit	31.20	192,030.04
Deposit	06/29/2023			Deposit	389.31	192,419.35
General Journal	06/29/2023	4305		6/15/23 MM 401a remittance	-60,127.75	132,291.60
General Journal	06/29/2023	4305		6/15/23 MM 457 remittance	-48,281.01	84,010.59
Deposit	06/29/2023			Deposit	1,000.00	85,010.59
Bill Pmt -Check	06/29/2023	CC Pay	Employment Research Services		-3,777.22	81,233.37
General Journal	06/29/2023	4321		Rcl ERS Payments	3,777.22	85,010.59
Deposit	06/29/2023			Deposit	4,800.00	89,810.59
Deposit	06/30/2023			Deposit	22,717.05	112,527.64
Deposit	06/30/2023			Deposit	600.00	113,127.64
Deposit	06/30/2023			Deposit	212.80	113,340.44
Deposit	06/30/2023			Deposit	921.00	114,261.44
Deposit	06/30/2023			Deposit	21,422.32	135,683.76
Deposit	06/30/2023			Deposit	35,461.25	171,145.01
Deposit	06/30/2023			Deposit	3,322.00	174,467.01
Transfer	06/30/2023			Funds Transfer	691,000.00	865,467.01
Deposit	06/30/2023			Deposit	1,900.00	867,367.01
Deposit	06/30/2023			Deposit	2,005.77	869,372.78
Deposit	07/03/2023			Deposit	109,436.73	978,809.51
Deposit	07/03/2023			Deposit	1,050.00	979,859.51
Deposit	07/03/2023			Deposit	172.90	980,032.41
Deposit	07/03/2023			Deposit	931.00	980,963.41
Deposit	07/05/2023			Deposit	135.00	981,098.41
Deposit	07/05/2023			Deposit	2,835.00	983,933.41
General Journal	07/05/2023	4354		Health Ins premiums 2023-07	-154,171.27	829,762.14
General Journal	07/05/2023	4354		Dental Ins premium 2023-07	-11,851.53	817,910.61
General Journal	07/05/2023	4354		Life ADD Ins premium 2023-07	-5,132.38	812,778.23
Deposit	07/06/2023			Deposit	161.25	812,939.48
Deposit	07/06/2023			Deposit	21,933.57	834,873.05
Deposit	07/06/2023			Deposit	11,673.25	846,546.30
Bill Pmt -Check	07/07/2023	16275	City of Bakersfield		-14.00	846,532.30
Deposit	07/07/2023			Deposit	79,965.58	926,497.88
General Journal	07/07/2023	4297		6/30/23 net pay	-453,833.09	472,664.79
Check	07/10/2023	626	California State Disbursement Unit		-244.00	472,420.79

Type	Date	Num	Name	Memo	Amount	Balance
Check	07/10/2023	627	Franchise Tax Board		-50.00	472,370.79
Check	07/10/2023	628	Franchise Tax Board		-763.52	471,607.27
Deposit	07/10/2023			Deposit	1,247.76	472,855.03
General Journal	07/10/2023	4298		6/30/23 payroll taxes and fees	-108,788.34	364,066.69
Transfer	07/10/2023			Funds Transfer	-100,000.00	264,066.69
Deposit	07/10/2023			Deposit	2,850.00	266,916.69
Deposit	07/11/2023			Deposit	170.00	267,086.69
Deposit	07/11/2023			Deposit	873.44	267,960.13
Deposit	07/11/2023			Deposit	6,700.00	274,660.13
Deposit	07/12/2023			Deposit	22,449.63	297,109.76
Deposit	07/13/2023			Deposit	81.00	297,190.76
Deposit	07/13/2023			Deposit	2,400.00	299,590.76
General Journal	07/13/2023	4320		401a 457 Payment PPE6-30-23	-60,784.03	238,806.73
General Journal	07/13/2023	4320		401a 457 Payment PPE6-30-23	-47,190.27	191,616.46
Bill Pmt -Check	07/14/2023	16276	Standard Insurance Company	Policy Number 160-760643	-1,640.61	189,975.85
Bill Pmt -Check	07/14/2023	16277	Tripepi Smith & Associates		-95.00	189,880.85
Deposit	07/14/2023			Deposit	4,037.00	193,917.85
Deposit	07/14/2023			Deposit	3,096.60	197,014.45
Bill Pmt -Check	07/14/2023	16279	United States Treasury	Form 720 2nd Quarter 2023	-385.50	196,628.95
Bill Pmt -Check	07/14/2023	16280	United States Treasury	Form 720 2nd Quarter 2022	-308.30	196,320.65
Deposit	07/15/2023			Deposit	1,740.35	198,061.00
Deposit	07/15/2023			Deposit	4,300.00	202,361.00
Bill Pmt -Check	07/17/2023	ACH	Abila		-1,360.41	201,000.59
Bill Pmt -Check	07/17/2023	ACH	Alliant Insurance Services		-1,500.00	199,500.59
Bill Pmt -Check	07/17/2023	ACH	Deltek		-61,657.50	137,843.09
Bill Pmt -Check	07/17/2023	ACH	Straight Arrow Consulting, LLC		-2,467.50	135,375.59
Deposit	07/17/2023			Deposit	105,815.23	241,190.82
Deposit	07/17/2023			Deposit	4,011.70	245,202.52
Deposit	07/17/2023			Deposit	101,168.61	346,371.13
General Journal	07/17/2023	4357		HRA Fundinf Q2 2023 Payment	-38,974.79	307,396.34
Deposit	07/18/2023			Deposit	987.00	308,383.34
Deposit	07/18/2023			Deposit	2,400.00	310,783.34
Transfer	07/19/2023			Funds Transfer	43,000.00	353,783.34
Transfer	07/19/2023			Funds Transfer	248,000.00	601,783.34
Deposit	07/20/2023			Deposit	31,538.40	633,321.74
Deposit	07/20/2023			Deposit	1,402.50	634,724.24
Deposit	07/20/2023			Deposit	1,302,542.96	1,937,267.20
Deposit	07/20/2023			Deposit	24,414.25	1,961,681.45
General Journal	07/20/2023	4343		7/15/23 net pay	-426,025.39	1,535,656.06
Deposit	07/21/2023			Deposit	2,180.76	1,537,836.82
Deposit	07/21/2023			Deposit	16,174.08	1,554,010.90
Transfer	07/21/2023			Funds Transfer	-760,000.00	794,010.90
Deposit	07/21/2023			Deposit	2,400.00	796,410.90
General Journal	07/21/2023	4344		7/15/23 payroll taxes and fees	-111,353.16	685,057.74

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	07/24/2023			Deposit	5,787.50	690,845.24
Deposit	07/24/2023			Deposit	172.90	691,018.14
General Journal	07/24/2023	4358		Wrkr Comp Reimbursement	-3,338.06	687,680.08
Deposit	07/25/2023			Deposit	83,966.09	771,646.17
Deposit	07/25/2023			Deposit	10,527.40	782,173.57
Deposit	07/25/2023			Deposit	168.75	782,342.32
Deposit	07/25/2023			Deposit	40,287.50	822,629.82
Deposit	07/25/2023			Deposit	2,400.00	825,029.82
General Journal	07/25/2023	4361		7/15/23 MM 401a remittance	-56,344.02	768,685.80
General Journal	07/25/2023	4361		7/15/23 MM 457 remittance	-45,562.81	723,122.99
Deposit	07/26/2023			Deposit	38,656.61	761,779.60
Bill Pmt -Check	07/27/2023	ACH	Cinnovx		-49,474.50	712,305.10
Bill Pmt -Check	07/27/2023	ACH	David Sodergren		-27,388.26	684,916.84
Bill Pmt -Check	07/27/2023	ACH	Experis Us Inc.		-9,975.00	674,941.84
Bill Pmt -Check	07/27/2023	ACH	Mary E Uzupis		-22,316.74	652,625.10
Bill Pmt -Check	07/27/2023	ACH	Placesoft Inc.		-18,560.00	634,065.10
Bill Pmt -Check	07/27/2023	ACH	Quantum Consulting Services		-49,493.91	584,571.19
Bill Pmt -Check	07/27/2023	ACH	Soconus, Inc		-153,251.00	431,320.19
Bill Pmt -Check	07/27/2023	ACH	Xtrategi, Inc		-22,770.00	408,550.19
Deposit	07/27/2023			Deposit	3,951.60	412,501.79
Deposit	07/27/2023			Deposit	2,400.00	414,901.79
Deposit	07/28/2023			Deposit	1,430.60	416,332.39
Deposit	07/28/2023			Deposit	9,060.30	425,392.69
Deposit	07/29/2023			Deposit	99.00	425,491.69
Bill Pmt -Check	07/31/2023	ACH	Deltek		-3,984.50	421,507.19
Bill Pmt -Check	07/31/2023	ACH	Linked in		-6,385.00	415,122.19
Bill Pmt -Check	07/31/2023	ACH	Meyers Nave		-4,823.59	410,298.60
Bill Pmt -Check	07/31/2023	ACH	US Bank		-33,379.87	376,918.73
Bill Pmt -Check	07/31/2023	16281	Foran Glennon Palandech Ponzi & Rudloff		-5,259.90	371,658.83
Bill Pmt -Check	07/31/2023	16282	Illingworth & Rodkin, Inc.		-1,050.00	370,608.83
Bill Pmt -Check	07/31/2023	16283	Keenan & Associates (MIC)		-1,500.00	369,108.83
Bill Pmt -Check	07/31/2023	16284	Prism		-7,364.00	361,744.83
Bill Pmt -Check	07/31/2023	16285	Tripepi Smith & Associates		-465.00	361,279.83
Deposit	07/31/2023			Deposit	73,886.05	435,165.88
Deposit	07/31/2023			Deposit	2,499.31	437,665.19
Deposit	08/01/2023			Deposit	2,900.00	440,565.19
Deposit	08/02/2023			Deposit	660.25	441,225.44
Deposit	08/02/2023			Deposit	3,509.33	444,734.77
Deposit	08/03/2023			Deposit	52.50	444,787.27
Deposit	08/03/2023			Deposit	1,387.05	446,174.32
Bill Pmt -Check	08/03/2023	ACH	City of Ridgecrest		-600.00	445,574.32
Transfer	08/03/2023			Funds Transfer	340,000.00	785,574.32
Deposit	08/04/2023			Deposit	45,922.11	831,496.43
General Journal	08/04/2023	4355		7/31/23 net pay	-467,912.88	363,583.55

Type	Date	Num	Name	Memo	Amount	Balance
Transfer	08/07/2023			Funds Transfer	65,000.00	428,583.55
General Journal	08/07/2023	4356		7/31/23 payroll taxes	-111,772.94	316,810.61
Bill Pmt -Check	08/08/2023	16286	Standard Insurance Company	Policy Number 160-760643	-1,640.17	315,170.44
Deposit	08/08/2023			Deposit	47,406.25	362,576.69
Deposit	08/08/2023			Deposit	2,867.50	365,444.19
Deposit	08/08/2023			Deposit	250.00	365,694.19
Deposit	08/08/2023			Deposit	950.00	366,644.19
General Journal	08/09/2023	4362		401a Contribution PPE 7-31-23	-61,903.01	304,741.18
General Journal	08/09/2023	4362		457 Contribution PPE 7-31-23	-48,835.43	255,905.75
Deposit	08/10/2023			Deposit	98,898.43	354,804.18
Deposit	08/10/2023			Deposit	1,250.00	356,054.18
Deposit	08/11/2023			Deposit	29,741.44	385,795.62
Deposit	08/11/2023			Deposit	1,399.09	387,194.71
Deposit	08/12/2023			Deposit	99.00	387,293.71
Bill Pmt -Check	08/15/2023	16287	Christina Velasco		-226.95	387,066.76
Deposit	08/15/2023			Deposit	7,980.30	395,047.06
Deposit	08/16/2023			Deposit	69,423.00	464,470.06
Deposit	08/16/2023			Deposit	3,500.00	467,970.06
Bill Pmt -Check	08/16/2023	ACH	Abila		-1,360.41	466,609.65
Bill Pmt -Check	08/16/2023	ACH	Scott N. Kivel		-14,185.31	452,424.34
Bill Pmt -Check	08/16/2023	ACH	Straight Arrow Consulting, LLC		-1,175.00	451,249.34
Bill Pmt -Check	08/16/2023	ACH	Union Bank		-2,674.53	448,574.81
Transfer	08/18/2023			Funds Transfer	6.06	448,580.87
Transfer	08/18/2023			Funds Transfer	44,993.94	493,574.81
Transfer	08/18/2023			Funds Transfer	-975,000.00	-481,425.19
Deposit	08/18/2023			Deposit	1,222,353.30	740,928.11
Deposit	08/18/2023			Deposit	18,593.18	759,521.29
Deposit	08/18/2023			Deposit	172.07	759,693.36
Deposit	08/18/2023			Deposit	21,422.32	781,115.68
General Journal	08/21/2023	4344		7/15/23 payroll taxes	-111,353.16	669,762.52
Deposit	08/21/2023			Deposit	163,492.34	833,254.86
Bill Pmt -Check	08/25/2023	ACH	Cinnovx		-46,210.00	787,044.86
Bill Pmt -Check	08/25/2023	ACH	David Sodergren		-22,065.50	764,979.36
Bill Pmt -Check	08/25/2023	ACH	Mary E Uzupis		-24,923.87	740,055.49
Bill Pmt -Check	08/25/2023	ACH	Placesoft Inc.		-18,676.00	721,379.49
Bill Pmt -Check	08/25/2023	ACH	Quantum Consulting Services		-37,230.00	684,149.49
Bill Pmt -Check	08/25/2023	ACH	Soconus, Inc		-115,092.50	569,056.99
Bill Pmt -Check	08/25/2023	ACH	Xtrategi, Inc		-28,792.86	540,264.13
Deposit	08/29/2023			Deposit	1,014.09	541,278.22
Bill Pmt -Check	08/30/2023		City of Newark	VOID:	0.00	541,278.22
Bill Pmt -Check	08/30/2023	16290	WCF Insurance		-10,818.50	530,459.72
Bill Pmt -Check	08/30/2023	16289	City of Newark	Refund K Lee Premium Paid Twice for 2023 Analy:	-2,400.00	528,059.72
Bill Pmt -Check	08/30/2023	ACH	Abila		-64.80	527,994.92
Bill Pmt -Check	08/30/2023	ACH	City of Ridgecrest		-300.00	527,694.92

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
Bill Pmt -Check	08/30/2023	ACH	Deltek		-2,500.00	525,194.92
Bill Pmt -Check	08/30/2023	ACH	US Bank		-19,726.70	505,468.22
Deposit	08/30/2023			Deposit	1,560.93	507,029.15
Deposit	08/31/2023			Deposit	8,768.78	515,797.93
Total 110090 - Community Bank of the Bay Chkg					<u>243,157.65</u>	<u>515,797.93</u>
TOTAL					<u>243,157.65</u>	<u>515,797.93</u>

TO: EXECUTIVE COMMITTEE
FROM: LINDSAY RICE, Accounting Manager
SUBJECT: INVESTMENT REPORT

EC Meeting: 09-21-2023
Item: 3D

RECOMMENDATION

Review and accept JPA investments made through August 2023.

BACKGROUND

The Investment Policy, approved February 7, 2020, will be brought to the Executive Committee when changes are necessitated in accordance with California code. The Investment policy shall be reviewed internally at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity, and yield. There are no applicable updates required to the policy at this time. The investment policy enables the agency to invest in bank sweep, money market and Certificate of Deposit (CD) accounts, the Local Agency Investment Fund (LAIF), Treasury and Municipal debt instruments, and the California Investment Trust pool (CalTrust). The JPA is also authorized to make cash flow loans to other public agencies. Currently the JPA has no such 'alternative' investments. RGS has money market accounts at the Community Bank of the Bay, a LAIF account and CalTrust Short-term and Medium-term accounts. Investment activity for the current period is summarized in the attached material.

FISCAL IMPACT

Market fluctuations result in unrealized net gains and net losses in the CalTrust portfolio returns. The JPA does not post mark-to-market entries every month because they distort the operating performance measurement. Interest earnings are posted monthly, and the mark-to-market entries have been made for the fiscal year end statements.

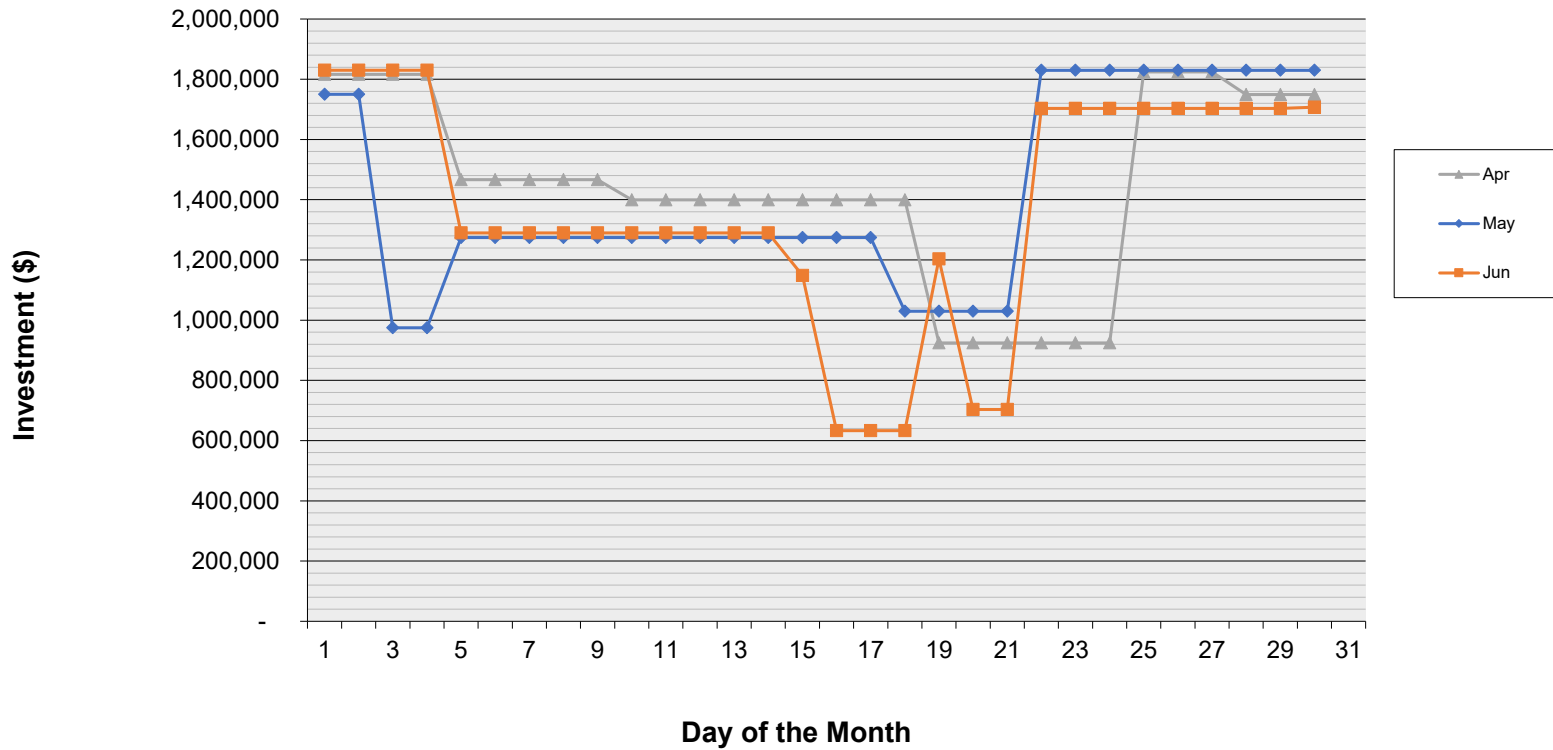
Interest rates are rising as the Federal Reserve responds to inflation. As of August 31st, the CalTrust average short-term yield was running at 4.8%, the medium-term average was 3.73%, and the LAIF yield was 3.43%. The Community Bank of the Bay Money Market rate is currently 2.00%. Investment earnings and balances were projected conservatively in the current budget. During FY22-23, investment balances increased allowing for greater returns in the current market. Rates have increased for all four investment vehicles resulting in more competitive yields. Actual investment earnings have exceeded the budget.

As of September 1, 2023 the JPA has undergone a banking transition from Community Bank of the Bay to Five Star Bank (FSB). With this transition, and the first settlement payment due to CJPIA of \$512,739.73 on September 1, all investment funds were transferred into readily available cash at FSB. Five Star Bank has additional investment vehicles that will be considered over the next few months.

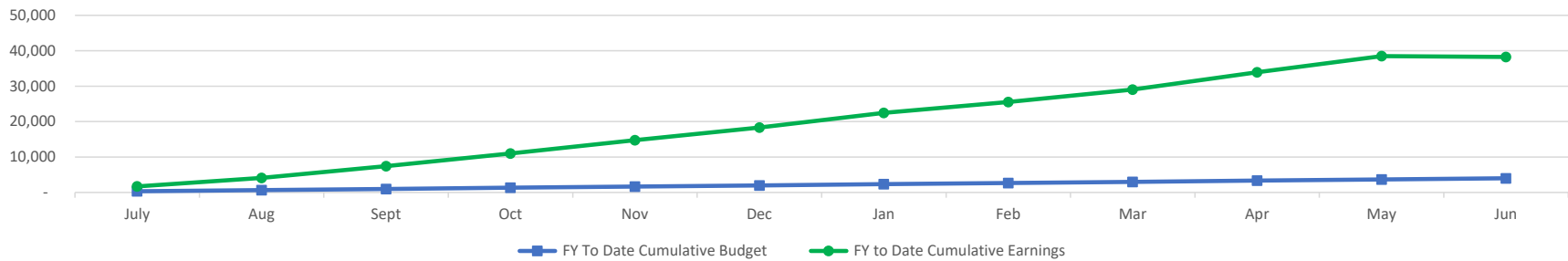
**INVESTMENT REPORT
FY 2023**

Date	Apr				May				Jun			
	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>
1	519,224	1,194,877	102,257	1,816,358	27,490	1,619,877	102,257	1,749,625	82,796	1,644,877	102,257	1,829,931
2	519,224	1,194,877	102,257	1,816,358	27,490	1,619,877	102,257	1,749,625	82,796	1,644,877	102,257	1,829,931
3	519,224	1,194,877	102,257	1,816,358	27,490	844,877	102,257	974,625	82,796	1,644,877	102,257	1,829,931
4	519,224	1,194,877	102,257	1,816,358	27,490	844,877	102,257	974,625	82,796	1,644,877	102,257	1,829,931
5	169,224	1,194,877	102,257	1,466,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
6	169,224	1,194,877	102,257	1,466,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
7	169,224	1,194,877	102,257	1,466,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
8	169,224	1,194,877	102,257	1,466,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
9	169,224	1,194,877	102,257	1,466,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
10	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
11	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
12	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
13	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
14	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	1,104,877	102,257	1,289,931
15	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	963,168	102,257	1,148,222
16	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	448,054	102,257	633,108
17	102,224	1,194,877	102,257	1,399,358	327,490	844,877	102,257	1,274,625	82,796	448,054	102,257	633,108
18	102,224	1,194,877	102,257	1,399,358	82,490	844,877	102,257	1,029,625	82,796	448,054	102,257	633,108
19	102,224	719,877	102,257	924,358	82,490	844,877	102,257	1,029,625	652,796	448,054	102,257	1,203,108
20	102,224	719,877	102,257	924,358	82,490	844,877	102,257	1,029,625	152,796	448,054	102,257	703,108
21	102,224	719,877	102,257	924,358	82,490	844,877	102,257	1,029,625	152,796	448,054	102,257	703,108
22	102,224	719,877	102,257	924,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
23	102,224	719,877	102,257	924,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
24	102,224	719,877	102,257	924,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
25	102,224	1,619,877	102,257	1,824,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
26	102,224	1,619,877	102,257	1,824,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
27	102,224	1,619,877	102,257	1,824,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
28	27,224	1,619,877	102,257	1,749,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
29	27,224	1,619,877	102,257	1,749,358	82,490	1,644,877	102,257	1,829,625	152,796	1,448,054	102,257	1,703,108
30	27,224	1,619,877	102,257	1,749,358	82,490	1,644,877	102,257	1,829,625	153,002	1,451,691	102,257	1,706,950
31					82,490	1,644,877	102,257	1,829,625				

COMBINED INVESTMENTS



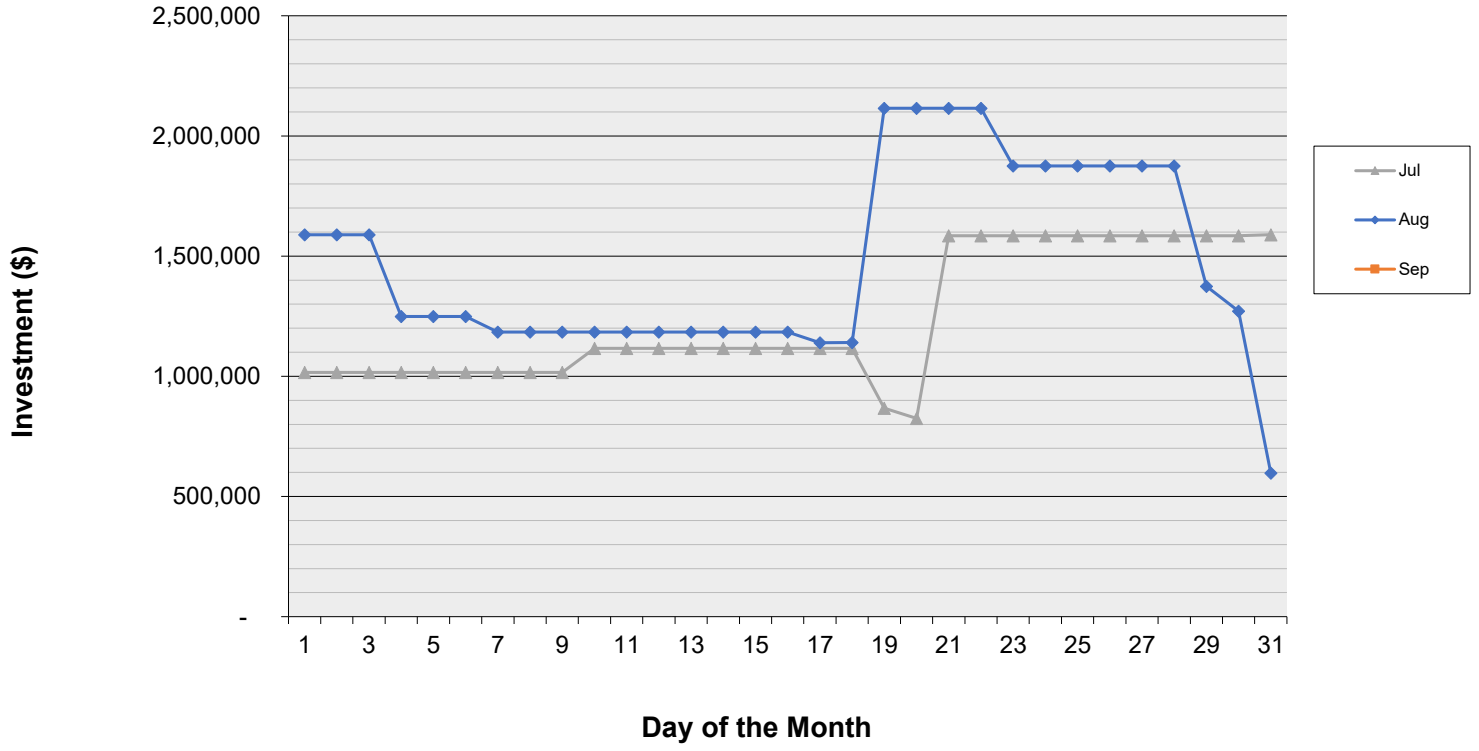
Investment Earnings



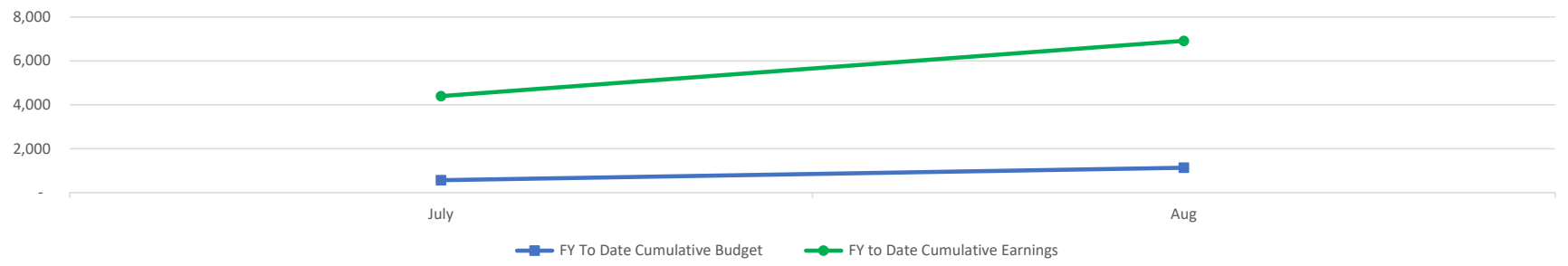
**INVESTMENT REPORT
FY 23-24**

Date	Jul				Aug				Sep			
	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>	<u>Money Mkt</u> <u>Accounts</u>	<u>CalTrust</u> <u>Short &</u> <u>Medium</u>	<u>LAIF</u>	<u>Combined</u>
1	153,002	760,691	102,257	1,015,950	765,664	721,426	102,257	1,589,347				
2	153,002	760,691	102,257	1,015,950	765,664	721,426	102,257	1,589,347				
3	153,002	760,691	102,257	1,015,950	765,664	721,426	102,257	1,589,347				
4	153,002	760,691	102,257	1,015,950	425,664	721,426	102,257	1,249,347				
5	153,002	760,691	102,257	1,015,950	425,664	721,426	102,257	1,249,347				
6	153,002	760,691	102,257	1,015,950	425,664	721,426	102,257	1,249,347				
7	153,002	760,691	102,257	1,015,950	360,664	721,426	102,257	1,184,347				
8	153,002	760,691	102,257	1,015,950	360,664	721,426	102,257	1,184,347				
9	153,002	760,691	102,257	1,015,950	360,664	721,426	102,257	1,184,347				
10	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
11	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
12	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
13	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
14	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
15	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
16	253,002	760,691	102,257	1,115,950	360,664	721,426	102,257	1,184,347				
17	253,002	760,691	102,257	1,115,950	360,664	676,478	102,257	1,139,400				
18	253,002	760,691	102,257	1,115,950	360,664	676,472	103,060	1,140,196				
19	5,002	760,691	102,257	867,950	1,335,664	676,472	103,060	2,115,196				
20	5,002	717,691	102,257	824,950	1,335,664	676,472	103,060	2,115,196				
21	765,002	717,691	102,257	1,584,950	1,335,664	676,472	103,060	2,115,196				
22	765,002	717,691	102,257	1,584,950	1,335,664	676,472	103,060	2,115,196				
23	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
24	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
25	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
26	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
27	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
28	765,002	717,691	102,257	1,584,950	1,095,664	676,472	103,060	1,875,196				
29	765,002	717,691	102,257	1,584,950	595,664	675,791	103,060	1,374,515				
30	765,002	717,691	102,257	1,584,950	595,664	675,657	60	1,271,381				
31	765,664	721,426	102,257	1,589,347	596,823	(0)	60	596,883				

COMBINED INVESTMENTS



Investment Earnings



Management Services Agreement Report

Agency Name	Svc Provided	Type	Service Group	Service Span	Agmt Date	Agmt Expiration	Terms	Contract Amount
Akron Regional Transit Authority	NEOGOV Implementation	Agrmt	HR	Project	5/1/2023	12/31/2023		\$ 85,800
Alliance of Pest Control Districts (formerly CCTEA)	On Call HR Svcs (Amend #1)	Amend	HR	Continuous	2/18/2021	12/31/2025		\$ 30,000
Auburn	Code Revision and GP Update (Amend #1)	Amend	Planning	Project	9/26/2022	9/30/2023		\$ 39,600
Auburn	Planning Service - Code Phase 2	Agrmt	Planning	Project	5/1/2023	9/30/2024		\$ 150,000
Bakersfield	NEOGov Support	Agrmt	HR	Project	7/10/2023	6/30/2024		\$ 40,000
Belmont	Financial Svcs (Amend #1)	Amend	Finance	Continuous	8/10/2023		N/A	\$ 140,000
Belvedere	Planning (Amend #4)	Agrmt	Planning	Project	10/17/2022		N/A	\$ 129,150
Belvedere	Transparent Govt (Amend #3)	Amend	Transparent Govt	Project	10/17/2022	12/31/2023		\$ 105,000
Berkeley	HR Svcs for Public Works (PO)	POs (PO)	HR	Project	6/1/2021		N/A	\$ 5,000
Best Best & Krieger	Santa Ynez WCD Gov and Comm Svcs	Agrmt	Outreach, Transparent Govt	Project	5/31/2023	5/31/2024		no NTE
Byron - Brentwood - Knightsen Union Cemetery District	On Call HR Svcs (Amend #2)	Amend	HR	On Call	7/26/2021		N/A	\$ 20,000
Calistoga	Recruiting Svcs	Agrmt	Recruitment	Project	8/1/2023	6/30/2024		\$ 30,000
CalSAWS	Management and Admin Svcs (Amend # 36)	Amend	Contract Staffing	Continuous	2/17/2009		N/A	no NTE
Cameron Park Community Svcs District	Recruiting Svcs	Agrmt	HR	Project	5/22/2023	12/1/2023		\$ 15,000
Capitola	Total Compensation Study	Agrmt	HR	Project	9/1/2023	7/31/2024		\$ 28,500
Carmel Valley Recreation & Parks District	Grant Assistance	Agrmt	Finance	Project	4/6/2022	6/30/2024		\$ 62,500
Carpinteria	HR Svcs (Amend #1)	Amend	HR	Continuous	7/25/2022		N/A	\$ 160,000
Castro Valley Sani District	HR Svcs (Amend #1)	Agrmt	HR	Continuous	12/14/2021	12/31/2024		\$ 90,000
Central Coast Marketing Team	Econ Dev & Recruiting - (Amend #2)	Amend	Econ Dev	Continuous	5/1/2021		N/A	\$ 109,200
Central Contra Costa Sani District	Risk Managment Assessment	Agrmt	Risk Management	Project	6/20/2023	12/31/2023		\$ 7,800
Chester Public Utility District	HR Svcs	Agrmt	HR	Project	7/17/2023	6/30/2025		\$ 50,000
Citrus Heights Water District	Comm & Engagement (TO 2023-01)	TO	Outreach	Continuous	5/17/2017	12/31/2023		no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-03 Audit)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-04 CIP)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-05 Grant App & Admin)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-06 Operations)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-07 Special Projects)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	Finance Svcs (TO 2023-08 Monthly Financial Rpt)	TO	Finance	Continuous	5/17/2017		N/A	no NTE
Citrus Heights Water District	HR Management Svcs	Master Agrmt	HR	On Call	5/20/2017		N/A	no NTE
Clayton	Transparent Govt Svcs	Agrmt	Transparent Govt	Project	9/5/2023	12/31/2023		\$ 10,000
Clear Creek Community Svcs District	Gen HR Svcs	Agrmt	HR	Continuous	5/1/2023	6/30/2024		\$ 15,000
Clearlake	Finance Svcs 2023	Agrmt	Finance	Continuous	3/1/2023		N/A	\$ 20,000
Colusa Groundwater Authority	Program Administration (Amend #1)	Amend	Contract Staffing	Continuous	5/25/2022		N/A	\$ 175,000
Community Medical Centers	Emerg Grant Assistance (Amend #2)	Amend	Emerg Svcs	Continuous	11/11/2020	12/31/2023		\$ 70,000
Contra Costa Transportation Authority	HR Management Svcs	Agrmt	HR	On Call	7/1/2022	6/30/2024		\$ 60,000
Del Paso Manor Water District	Governance Support	Agrmt	HR	Continuous	7/3/2023	6/30/2024		\$30,000
Del Rey Oaks	Financial Svcs Master Agrmt (Amend #1)	Amend	Finance	Continuous	8/1/2022	6/30/2024		\$ 207,900
Desert Water Agency	Communication & Engagement	Agrmt	Outreach	Project	12/1/2022	12/31/2023		\$ 210,000
Diablo Water District	DLM & Payroll Svcs	Agrmt	HR	Project	9/1/2023	6/30/2024		\$ 50,000
Dublin San Ramon Svcs District	In House Academy	Agrmt	Training	Project	8/10/2023	6/30/2024		no NTE
Dublin San Ramon Svcs District	Outreach	Agrmt	Outreach	On Call	6/12/2023	12/31/2024		\$ 72,600
Durham Irrigation District	Payroll Rptg Assitance	Agrmt	HR	Project	5/16/2023	12/31/2023		\$ 5,000
El Centro	Finance Svcs (Confidential)	Agrmt	Finance	Project	4/17/2023	6/30/2024		\$ 50,000
Emeryville	Finance & HR Svcs (Amend #2)	Agrmt	HR	Continuous	9/2/2022		N/A	\$ 82,000
Fairfield	HR Management Svcs (Amend #1)	Amend	HR	On Call	11/25/2020	6/30/2024		\$ 100,000
Feather River Air Quality Management District	HR Svcs (Amend #1)	Agrmt	HR	Continuous	7/1/2021	12/31/2023		\$ 70,000
Folsom	Finance & Payroll Svcs	Agrmt	Finance	Continuous	10/12/2022	10/30/2023		no NTE
Fort Ord Reuse Authority (FORA) (Monterey Co)	Dissolution Assistance (Amend #5)	Amend	Econ Dev	Continuous	6/29/2020	6/30/2025		\$ 200,000
Foster City	Levee Project Management (Amend #2)	Amend	Public Works	Continuous	1/3/2021	12/31/2023		\$ 334,620
Golden Hills Community Svcs District	GM Admin Svcs - (Amend 1)	Master Agrmt	Training	On Call	9/21/2017		N/A	no NTE

Management Services Agreement Report

Agency Name	Svcs Provided	Type	Service Group	Service Span	Agrmt Date	Agrmt Expiration	Terms	Contract Amount
Greenfield	Project Assessment (Amend #2)	Amend	Public Works	Continuous	12/16/2021	6/30/2024		\$ 105,000
Grossmont Healthcare District	HR Support	Agrmt	HR	On Call	8/1/2023	6/30/2024		\$ 36,000
Hercules	HR Svcs (Special Projects)	Agrmt	HR	On Call	6/1/2023	N/A		\$ 15,470
Hercules	HR Support (Amend #1)	Amend	HR	Continuous	1/17/2023	N/A		\$ 115,000
Hollister	Finance and HR Svcs	Agrmt	Multiple	Project	4/17/2023	6/30/2024		\$ 75,000
Indian Wells Valley Groundwater Authority	Admin Svcs 2023	Agrmt	HR	Continuous	1/3/2023	12/31/2024		no NTE
Ironhouse Sani District	HR Management Svcs (Amend #1)	Amend	HR	Continuous	4/5/2016	N/A		no NTE
Kern Co Employee's Retirement System	Total Comp Study	Agrmt	HR	Project	7/18/2023	9/15/2023		\$ 14,300
Kuna Firefighters Local 4165	Finance Svcs	Agrmt	Finance	Project	7/27/2023	12/31/2024		\$ 5,000
Larkspur	Governance Support Svcs (TO 2023-01)	Agrmt	Org Dev, Transparent Govt	Project	8/16/2023	3/31/2024		\$ 50,000
Larkspur	Master Agrmt	Agrmt	Org Dev	Continuous	8/11/2023	N/A		no NTE
Larkspur	OD Svcs (TO 2023-02)	TO	Org Dev	Project	8/16/2023	N/A		\$ 4,950
Las Gallinas Valley Sani District	Finance and HR Svcs (Amend #3)	Amend	Finance,HR	On Call	12/4/2020	6/30/2024		\$ 190,500
Los Altos Hills	Recruiting Svcs	Agrmt	HR	Project	9/15/2023	6/30/2024		\$ 15,000
Los Vaqueros Reservoir JPA	Transparent Govt Svcs	Agrmt	Transparent Govt	Continuous	3/8/2023	12/31/2023		\$ 25,000
Marin Co	RV Relocation Project	Agrmt	Planning	Project	9/1/2023	6/30/2024		\$ 50,000
Marin Emerg Radio Authority	Admin Svcs	Agrmt	Contract Staffing	Continuous	7/1/2023	6/30/2025		no NTE
Marin Municipal Water District	HR & Recruitment (Amend #1)	Amend	HR	Continuous	12/2/2021	12/31/2023		\$ 100,000
Marin Municipal Water District	Recruitment/Class&Comp (Amend #1)	Amend	HR	Project	12/10/2021	12/31/2023		\$ 200,000
Marin Sonoma Mosquito and Vector Control District	HR Svcs	Agrmt	HR	Continuous	4/1/2023	6/30/2024		\$ 20,000
Marin Wildfire Prevention Authority	Recruiting Svcs	Agrmt	HR	Project	5/17/2023	6/30/2024		\$ 10,000
Marina	HR Svcs Recruiting	Agrmt	HR,Recruitment	Project	1/6/2023	N/A		\$ 15,000
Marina	Planning Projects	Agrmt	Planning	Project	9/30/2020	N/A		no NTE
Marina	Class, Comp & Recruiting	Agrmt	HR	Project	2/13/2023	N/A		\$ 25,000
Marina Coast Water District	Class & Comp Study	Agrmt	HR	Project	5/1/2023	6/30/2024		\$ 42,600
Marina Coast Water District	Financial Analysis & Rptg	Agrmt	Finance	Project	2/15/2023	N/A		\$ 49,000
Marina Coast Water District	HR Svcs (Amend #1)	Amend	HR	Continuous	5/15/2023	N/A		\$ 99,000
Mill Valley	HR & Planning Svcs (Amend #1)	Amend	HR	On Call	8/16/2018	N/A		no NTE
Monterey Co Convention and Visitors Bureau	Recruiting Svcs	Agrmt	HR	Project	5/9/2023	12/31/2023		\$ 19,500
Monterey Peninsula Regional Park District	Finance Svcs	Agrmt	Finance	On Call	11/10/2021	N/A		\$ 40,000
Monterey Peninsula Regional Park District	Project Mgmt, Grants, Permitting	Agrmt	Multiple	Continuous	8/1/2022	N/A		\$ 115,000
Monterey Peninsula Water Management District	HR Svcs (Amend #7)	Agrmt	HR	Continuous	12/20/2016	6/30/2024		\$ 130,000
Mountain View	Revenue Enhancement Project (Amend #1)	Agrmt	Finance	Continuous	7/1/2023	6/30/2024		\$ 26,000
Nevada Co Consolidated Fire District	HR Support (Amend #1)	Amend	HR	On Call	5/1/2023	6/30/2024		\$ 17,000
Novato	Finance Projects (Amend #2)	Agrmt	Finance	Continuous	6/29/2020	N/A		\$ 108,000
Novato	OD Svcs	Agrmt	HR	Project	8/11/2023	6/30/2024		\$ 10,000
Oakland	HR Comp Svcs PO	POs (PO)	HR	Project	6/7/2023	N/A		\$ 8,600
Pacifica	Finance Svcs - (Amend #1)	Amend	Finance	Continuous	1/1/2022	N/A		\$ 100,000
Pajaro Regional Flood Management Agency	Fin & HR/Recruitment	Agrmt	Multiple	Project	6/2/2023	5/31/2024		\$ 50,000
Peninsula Clean Energy	HR Projects	Agrmt	HR	On Call	4/25/2019	N/A		no NTE
Pinole	Procurement Assistance (Amend #1)	Amend	Finance	Continuous	6/7/2022	12/31/2023		\$ 9,000
Placer Mosquito and Vector Control District	HR Svcs (Amend #1)	Amend	HR	On Call	8/1/2021	N/A		\$ 60,000
Pleasanton	HR DLM Svcs	Agrmt	HR	Project	7/9/2023	6/30/2024		\$ 60,000
Pleasanton	NeoGov Insight & OHC Optimization	Agrmt	HR	Project	5/5/2023	N/A		\$ 15,000
Redwood Empire School's Insurance Group	OD Svcs	Agrmt	Other	Project	7/18/2023	12/31/2023		\$ 11,275
Regional Water Authority	HR Recruiting Svcs - (Amend #1)	Amend	HR	Project	5/25/2022	N/A		\$ 34,000
Richardson Bay Regional Agency	Executive Management	Agrmt	Contract Staffing	Continuous	10/15/2021	N/A		no NTE
Richmond	Finance & HR Support (Amend #2)	Agrmt	Multiple	Continuous	3/1/2022	6/30/2024		\$ 700,000
Sac Metropolitan Cable Television Commission	Class & Comp Study	Agrmt	HR	Project	5/9/2023	10/31/2023		\$ 30,600
Sac Reg Co Sani District/Sac Area Sewer District	HR Svcs	Agrmt	HR	Project	4/4/2023	12/31/2023		\$ 110,400

Management Services Agreement Report

Agency Name	Svcs Provided	Type	Service Group	Service Span	Agmt Date	Agmt Expiration	Terms	Contract Amount
Salinas	Finance Projects	Agrmt	Finance	Project	3/6/2023	6/30/2024		\$ 100,000
Salinas	Recruiting and Class with Gen HR	Agrmt	HR,Recruitment	Project	7/19/2021		N/A	no NTE
Salinas Valley Basin Groundwater Sustainability Agency	Management Svcs (Amend #5)	Amend	Contract Staffing	Continuous	8/1/2017		N/A	no NTE
San Diego Local Agency Formation Commission	HR Svcs	Agrmt	HR	Continuous	11/4/2022	6/30/2024		\$ 100,000
San Juan Bautista	HR Svcs (Amend #1)	Amend	HR	Project	12/20/2021		N/A	\$ 50,000
San Juan Bautista	Procurement Assistance	Agrmt	Finance	Project	4/15/2022		N/A	\$ 50,000
San Luis Obispo Co Air Pollution Control District	Payroll Consulting Svcs	Agrmt	HR	On Call	4/14/2023	12/31/2023		\$ 10,000
San Miguel Community Svcs District GSA	Communications Training & Class/Comp	Agrmt	Training	Project	7/29/2023		N/A	\$ 21,776
San Ramon Valley Fire Protection District	Payroll Svcs	Agrmt	HR	Continuous	8/1/2023	6/12/2025		\$ 75,000
San Simeon Community Svcs District	Finance Support (Amend #1)	Amend	Finance	Continuous	6/1/2023	6/30/2024		\$ 59,000
Sand City	Finance & HR Support (Amend #1)	Amend	Finance,HR	Continuous	2/16/2023	6/30/2024		\$ 220,700
Santa Barbara Co	Master Agrmt FY23-24	Agrmt	HR	Continuous	5/16/2023	6/30/2024		\$ 250,000
Santa Cruz Regional 9-1-1	Classification Study	Agrmt	HR	Project	7/27/2023	12/31/2023		\$ 25,300
Scotts Valley	Community Dev Projects	Agrmt	Planning	Continuous	12/15/2016		N/A	no NTE
Scotts Valley	Payroll Audit Svcs	Agrmt	HR	Project	8/17/2023	12/31/2023		\$ 56,850
Self-Directed Tax-Advantaged Retirement System	Fiscal and Admin Support (Amend #1)	Amend	Contract Staffing	Continuous	12/13/2016		N/A	no NTE
Selma	HR & Finance (Amend #2)	Amend	Multiple	Continuous	4/11/2022	12/31/2024		\$ 421,200
Solano Co Mosquito Abatement District	Recruiting Svcs	Agrmt	HR	Project	5/9/2023	12/31/2023		\$ 17,500
Solano Co Water Agency	HR & Financial Svcs (Amend #2)	Amend	Finance,HR	On Call	7/1/2020	6/30/2024		\$ 150,000
Soledad	Recruiting Svcs	Agrmt	Recruitment	Project	4/15/2023	12/31/2023		\$ 15,000
Sonoma Co	Class & Comp Study	Master Agrmt	HR	On Call	12/14/2020	11/20/2023		\$ 100,000
Sonoma Mendocino Econ Dev District	Management Svcs (Amend #1)	Agrmt	Econ Dev	Continuous	11/14/2022		N/A	\$ 240,000
Sonora	Compensation Study (Amend #1)	Amend	HR	Project	2/6/2023	7/31/2023		\$ 33,500
South Lake Tahoe	Parks and Rec Dept Assessment	Agrmt	HR	Project	5/10/2023		N/A	\$ 26,400
St Helena	Financial Svcs (Amend #1)	Amend	Finance	Continuous	8/9/2022		N/A	\$ 50,000
St Helena	HR NEOGOV Svcs (Amend #2)	Amend	HR	Continuous	8/5/2022		N/A	\$ 116,200
St Helena	HR Svcs (Amend #3)	Amend	HR	Continuous	8/5/2022		N/A	\$ 166,200
Stanislaus Consolidated Fire Protection District	HR and Clerk Svcs (Payroll)	Agrmt	Clerk Svcs,HR	On Call	4/29/2021		N/A	no NTE
Sunnyvale	Payroll Services	Agrmt	HR	Project	12/20/2022	12/31/2024		\$ 100,000
The University Corporation at Monterey Bay	DART Initiative (Amend #1)	Agrmt	Econ Dev	Project	7/29/2022	9/30/2023		\$ 404,000
Town of Tiburon	Finance & OD Svcs	Agrmt	Finance	Project	6/6/2023	6/30/2024		\$ 36,000
Tri-Valley San Joaquin Valley Regional Rail Authority	On Call HR Svcs	Agrmt	HR	On Call	10/25/2021		N/A to NTE	\$ 40,000
Valley Water	Emerg Response Procedures	Agrmt	Emerg Svcs	Continuous	2/1/2023	12/31/2023		\$ 225,000
Valley Water	Property Rights Negotiations	Agrmt	Planning	Project	4/15/2023	12/31/2025		\$ 225,000
Valley Water	Training Academies	Agrmt	Training	Project	7/1/2023	6/30/2024		\$ 15,000
Ventura Co Dept of Airports	Strategic Planning	PO	Planning	Project	3/13/2023		N/A	\$ 9,990
Walnut Creek	Budget Project (TO 2023-01)	TO	Finance	Continuous	1/1/2022		N/A	no NTE
Walnut Creek	Master Agrmt	Agrmt	Emerg Svcs,HR,Planning	Continuous	1/1/2022		N/A	\$ 495,000
Walnut Creek	Master Agrmt (Amend #1)	Amend	HR	Continuous	1/1/2022		N/A	\$ 775,000
Walnut Creek	Master Agrmt (TO 2022-01)	TO	Emerg Svcs	Project	1/1/2022		N/A	no NTE
Walnut Creek	Master Agrmt (TO 2022-02)	TO	Planning	Project	1/1/2022		N/A	no NTE
Walnut Creek	Master Agrmt (TO 2022-03)	TO	Recruitment	Project	1/1/2022		N/A	\$ 50,000
West Business Dev Center	Communications & Public Affairs	Agrmt	Outreach	Project	6/20/2023	12/31/2023		\$ 11,900
West Co Wastewater	HR and Finance Svcs (Amend #1)	Agrmt	Multiple	Continuous	7/1/2022	6/30/2024		\$ 50,000
West Valley Sani District	HR Svcs PO 7660	PO	HR	Continuous	7/1/2023	6/30/2024		\$ 30,000
Westlake Village	Financial Svcs	Agrmt	Finance	Continuous	4/12/2023	4/11/2024		\$ 10,000
Wildomar	Council Meeting Support	Agrmt	HR	Continuous	2/8/2023		N/A	\$ 21,000
Woodside	CEQA Assistance (Amend #1)	Amend	Planning	Project	4/19/2023	12/31/2023		\$ 33,015
Yountville	Master Agrmt	Master Agrmt	Multiple	Project	8/1/2023		N/A	no NTE
Yountville	TO 2023-01 (Fin Svcs)	TO	Finance	Project	8/1/2023		N/A	no NTE

Management Services Agreement Report

Agency Name	Svcs Provided	Type	Service Group	Service Span	Agrmt Date	Agrmt Expiration	Terms	Contract Amount
Yountville	TO 2023-02 (HR Svcs)	TO	HR	Project	8/1/2023	12/31/2023		\$ 10,000
Yountville	TO 2023-03 (Comm & Engage Svcs)	TO	Outreach	Project	8/1/2023	12/31/2023		\$ 5,000
Yountville	TO 2023-04 (Class & Comp Svcs)	TO	HR	Project	8/1/2023	12/31/2023		\$ 5,500

Service Span Key

- **Yellow Highlights** - New Contracts/Amendments since last Board Meeting.
- **On-Call** - agency calls us to provide service periodically when they need it.
- **Project Specific** – the work involves a specific project to be completed and then contract is done.
- **Continuous Services** – we are always there and provide continuous services.

TO: EXECUTIVE COMMITTEE **EC Meeting: 09-21-2023**
FROM: TIFFANY BURAGLIO, Executive Assistant **Item: 3F**
SUBJECT: RECEIVE AND FILE MUNICIPAL DENTAL POOL UPDATE

RECOMMENDATION

Receive and file this Municipal Dental Pool update.

BACKGROUND

At the November 22, 2019, Executive Committee meeting, authority was granted for the Executive Director to approve new RGS Dental Pool Associate Memberships. Keenan & Associates administers the pool and RGS provides financial oversight services.

Thirty-two agencies currently participate in the RGS Dental Pool as Associate Members. These agencies represent approximately 5,000 subscribers.

City of Alhambra	City of Laguna Niguel
City of Azusa	City of Larkspur
City of Baldwin Park	City of Lynwood
City of Bellflower	City of Oxnard
City of Bishop	City of Pico Rivera
City of Brea	City of Santa Ana
City of Chino	City of Upland
City of Claremont	Town of Corte Madera
City of Dana Point	Town of Woodside
City of Desert Hot Springs	Central Marin Fire Authority
City of Firebaugh	Central Marin Police Authority
City of Folsom	County of Kings Superior Court of CA
City of Fountain Valley	Phelan Pinon Hills CSD
City of Glendora	Regional Government Services
City of Hawaiian Gardens	Sacramento Area Council of Governments
City of Jurupa Valley	Metropolitan Transportation Commission

REVIEW FOR THIS MEETING

Effective January 1, 2024, two additional agencies are scheduled to join the pool: Greater Los Angeles County Vector Control District and the City of Yucca Valley. Keenan is in talks with a few other agencies who have asked for rate quotes and may join the pool as of that date as well. The Town of Woodside is scheduled to leave the pool as of January 1, 2024.

Renewal rates for the pool will be an overall 3% increase for 2024. The pool is performing well compared to Delta Dental's overall trend which shows a 9% increase this year.

FISCAL IMPACT

Adding new Associate Members will stabilize monthly premiums paid into the pool after the loss of Mendocino County. RGS' administrative fee is 1 percent of premiums paid. For FY 2022-2023, MDP administrative fee revenue was 118.3% over budget with a total of \$73,370 collected.

TO: EXECUTIVE COMMITTEE
FROM: RICHARD OPPENHEIM, Administrative Services Manager
SUBJECT: RECEIVE AND FILE STRATEGIC PLAN UPDATE

EC Meeting: 09-21-2023
Item: 3G

RECOMMENDATION

Receive and file report on actions taken to achieve strategic plan goals.

STRATEGIC PLAN UPDATES

Goal 1: Outstanding Service

- Agencies continue to struggle with obtaining and retaining qualified personnel. This quarter, RGS deployed Finance, Payroll, Recruitment, HR, Disability and Leave Management, Communications and Engagement, and Transparent Government services to achieve critical compliance and support change process for agencies with unplanned gaps and transitions, including:
 - San Ramon Valley Fire Protection District.
 - Castro Valley Sanitary District
 - City of Clayton
 - Dublin-San Ramon Services District
 - Marin-Sonoma Mosquito Vector Control District
 - City of Larkspur
- RGS teams are also supporting the Pajaro Regional Flood Management Agency to establish itself as an independent agency employer.

Goal 2: Leadership, Staffing, and Teamwork

- With the support of RGS' HR Admin Team and multiple Service Leads, Executive Director Selivanoff was able to turn mandatory I-9 inspection activity into regional meetings with 41 employees hired during the pandemic. Groups of employees gathered in multiple locations around the state to meet each other, build a sense of team, and talk about values, culture, and work at RGS.

Goal 3: Financial and Risk Management

- Led by Deputy CFO Gina Schuchard, RGS' Finance Admin Team:
 - Moved RGS to a new bank with expertise in government agency needs that better supports RGS.
 - Established a line of credit for RGS to bridge working capital.

Goal 4: RGS Growth

- Carrie Rogers of RGS' Economic Development Service line launched a [Business-Friendly Check-Up](#) tool to help communities attract jobs, businesses, and investment. It includes a report with best practice recommendations and tools to promote prosperity in communities.
- MJ Brown launched a new [Transparent Government](#) service line which includes agency governance and onboarding of officials, Brown Act compliance, records retention support, elections coordination, and clerking best practices.
- Kelly Bagley doubled the payroll team's capacity, adding 3 new team members to respond to the extraordinary demand for this service.

Goal 5: Industry Leadership

- Executive Director Selivanoff and Administrative Service Manager Oppenheim served as panelists for Institute of Local Government’ dynamic and well-received [Managing a Multigenerational Workforce](#) webinar in August.
- Economic Development’s Business-Friendly Check-Up was shared by CALED in their EDAlert announcement and [Twitter account](#), reaching hundreds of agencies.
- CalTrans leadership reached out to Executive Director Selivanoff for more information after reading [RGS’ 2020 AB5 Guidebook](#).
- Josh Metz of RGS’ Economic Development Service Line presented at [CSDA’s 2023 Annual Leadership Conference](#) on [“What’s the Buzz? How Partnerships Fuel Drone Innovation.”](#) He discussed forming strategic coalitions for this emerging industry and bring awareness to RGS.

BACKGROUND

In February 2020, the Executive Committee approved RGS’ 5-Year strategic plan. The strategic plan identified the following goals:

- Goal 1: Outstanding Service.** Build and strengthen service lines to provide the highest level of services to meet evolving client/partner needs.
- Goal 2 Leadership, Staffing, and Teamwork.** Recruit, develop, and retain top-notch, team-oriented Advisors and support staff.
- Goal 3: Financial and Risk Management.** Ensure continued financial stability and growth with effective risk management.
- Goal 4: RGS Growth.** Develop and promote the RGS story, building on core values and strengths that serve local government.
- Goal 5: Industry Leadership.** Earn a reputation in the local government industry as a leader for collaborative efforts and as a thought leader for public policy and governance issues.

FISCAL IMPACT

There is no fiscal impact for approving the updates.

TO: EXECUTIVE COMMITTEE **EC Meeting: 09-21-2023**
FROM: DEONA KNIGHT, HR Manager **Item: 3H**
SUBJECT: RECEIVE AND FILE AGENCY BONUS AWARDS UPDATE

RECOMMENDATION

Receive and file agency bonus awards update.

BACKGROUND

At the September 15, 2022 meeting, the Executive Committee approved a Pay for Performance Program which included a request of staff to report on a regular basis to the Executive Committee the number of recipients and total amount of agency bonus awards. Since the decision to award bonuses resides with the Executive Director, it was suggested by staff that the report also note if the actual awards were consistent with the recommendations of HR.

REVIEW FOR THIS MEETING

During the period of May 15, 2023 through September 1, 2023 a bonus award in the amount of \$500 was proposed and reviewed by HR. The bonus was approved and awarded consistent with HR recommendations.

FISCAL IMPACT

The bonus program funding was authorized at the September 15, 2022 meeting. No changes or additional impacts are expected at this time.

TO: EXECUTIVE COMMITTEE
FROM: LINDSAY RICE, Accounting Manager
SUBJECT: PRELIMINARY FY22-23 FINANCIAL PERFORMANCE

EC Meeting: 09-21-2023
Item: 4A

RECOMMENDATION

Review preliminary financial reports for year ending FY22-23.

REPORT NOTATIONS

All reports are draft and unaudited. Accruals for earned but not paid vacation leave time are posted to the financials monthly. When cash is received on an advanced billing, it is posted to the deferred revenue liability account. Upon invoicing for services rendered the deferred revenue is adjusted and revenue is recognized. There is no impact on net position of the agency.

FISCAL YEAR 22-23

The unaudited FY22-23 financial results reflect a gain of \$510,840 exceeding the budgeted amount of \$501,000 by \$10,000. The leading contributor was a negotiated settlement that was reached between RGS and CJPIA in May 2023. This agreement resulted in a net reduction of \$331,452 in claim liability due to CJPIA, bringing the total down to \$1,500,000. The liability amount will also not be subject to CJPIA’s annual retrospective adjustments in any future periods.

Nearly \$1M of revenue growth in FY22-23 was predicated on projecting CalSAWS-dedicated staff growth. During the fiscal year eight new employees were hired for CalSAWS while there were also seven employee separations. Based on these fluctuations, year-to-date billings show \$442k of revenue the JPA projected receiving from CalSAWS did not occur.

Additionally, FY22-23 was a year of new and expanding service lines. Removing the CJPIA adjustment from the equation and only considering normal operating activities, adjusted net income for the fiscal year was \$179k. The JPA introduced a Communications & Engagement service line and an Organizational Development service line. Growing services include Economic Development which doubled its revenue in FY22-23 compared to FY21-22, and Payroll has started providing services as a standalone service line. Client billing revenue grew by \$1,847,890 or 11% due to several factors including an increase in clients, new service lines, increase in trainings seminars, and an increase in public service staffing/consulting needs due to COVID and labor trends. With the JPA’s business model, a growth in revenue is accompanied by a growth in salary and benefit expenses. Salary and benefits increased at a slightly faster pace growing \$2,087,275 or 14% due to increased hirings, increased RGS Administrative staffing, and new service lines resulting in increased serve line administration hours.

PRELIMINARY YEAR END FY22-23 SERVICE LINE REVENUE

Contract Staff	17,524,667	Training	264,743
HR	1,746,716	Public Works	157,596
Finance	1,496,063	Comm & Engagement	149,043
Economic Development	841,290	Emergency Mgmt.	74,417
Agency Admin ¹	447,499	Clerk Services	58,967
Planning	431,253	Org Development	836
Recruiting	298,326	Outreach	74
Total Preliminary Year End FY22-23 Service Line Revenue			23,491,490

¹ Agency Admin includes income from MSS, STARS, Municipal Dental Pool, purchasing card rebates, ERC refund, and the CJPIA adjustment.

Administrative expenses for the organization increased by an average of 57% when compared to last fiscal year, most significantly in the areas of Conferences & Outreach and Travel Reimbursement. This follows the increasing trend of in-person engagement as pandemic restrictions ease.

At the May 18, 2023 Executive Committee meeting, the Executive Committee asked for comparative data regarding travel expense trends for RGS. Travel expense trends for the past five years are shown below. “Pre-COVID” expenses were consistently around \$20k per month. FY 21 and FY 22 clearly show travel expenses impacted by pandemic-related public health regulations. The average monthly travel expense in FY23 significantly exceeds pre- COVID’ amounts. The increase reflects the need for contracted CalSAWS staff to be onsite due to the activities required to complete the implementation phase of the CalSAWS project.

	Monthly Average				
Travel Expense	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23
CalSAWS	\$12,943	\$13,450	\$262	\$8,922	\$28,430
Non-CalSAWS	\$8,250	\$6,447	\$224	\$2,886	\$6,486
Total	\$21,193	\$19,897	\$486	\$11,808	\$34,916

Reserve balances are in the table below. These targets reflect the revised operating reserve resulting from the budget adjustment approved at the November 2022 Executive Committee meeting. Claims and Bonus targets have been met, and Operating Reserve funding is 41% of target.

RESERVES	FY22-23 Policy	FY21-22	FY22-23 Budget	FY22-23
Operating	\$2,300,000	\$421,184	\$922,184	\$932,027
Claims	\$590,000	\$590,000	\$590,000	\$590,000
Bonus	\$590,400	\$590,400	\$590,400	\$590,400
Total	\$3,480,400	\$1,601,584	\$2,102,584	\$2,112,427

Regional Government Services Profit & Loss Budget vs. Actual

July 2022 through June 2023

	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
440301 · Client Billings	18,163,483	18,216,000	(52,517)	99.71%
440400 · Admin Services				
440402 · MSS	7,200	5,000	2,200	144%
440403 · Municipal Dental Pool	73,370	62,000	11,370	118%
440404 · STARS	19,937	21,000	(1,063)	95%
Total 440400 · Admin Services	100,507	88,000	12,507	114%
480000 · Miscellaneous Income				
480100 · Client Expense Reimbursement	4,880,508	4,889,000	(8,492)	100%
480200 · Purchasing Card Rebate	5,437	3,000	2,437	181%
480900 · Other	341,555	-	341,555	100%
Total 480000 · Miscellaneous Income	5,227,500	4,892,000	335,500	107%
Total Income	23,491,490	23,196,000	295,490	101%
Gross Profit	23,491,490	23,196,000	295,490	101%
Expense				
511010 · Salaries - Regular	13,510,105	13,122,000	388,105	103%
511072 · Salaries - Nonbillable	78,092	154,000	(75,908)	51%
512002 · Medicare Employer Expense	194,473	188,000	6,473	103%
512003 · Workers' Comp Exp clerical	10	-	10	100%
512004 · Employee Assistance Program	3,422	7,000	(3,578)	49%
512005 · Health Insurance Expense	1,641,716	1,701,000	(59,284)	97%
512006 · Dental Insurance Expense	138,846	152,000	(13,154)	91%
512007 · Vision Insurance Expense	16,580	22,000	(5,420)	75%
512008 · Life Insurance Expense	10,898	12,000	(1,102)	91%
512009 · Long Term Disability Expense	16,319	19,000	(2,681)	86%
512011 · Stars 401A Expense	1,345,270	1,322,000	23,270	102%
512014 · Short Term Disability Expense	18,772	17,000	1,772	110%
512015 · Unemployment Expense	39,485	55,000	(15,515)	72%
512017 · Bad Debt Expense	820	-	820	100%
512018 · FSA Health & Day Care Expense	3,739	3,000	739	125%
512019 · Employee Expense Allowances	164,592	153,000	11,592	108%
512020 · HRA Retirement Benefit Expense	240,062	207,000	33,062	116%
520107 · APS (ADP) Payroll Fees	20,483	25,000	(4,517)	82%
520108 · Communications - Agency Expense	5,440	5,000	440	109%
520201 · Office Supplies	535	1,000	(465)	53%
520202 · Bank Fees & Services	7,085	4,000	3,085	177%
520204 · Printing & Postage	9,043	3,000	6,043	301%
520301 · Audit Services	18,105	18,000	105	101%
520302 · Legal Services	67,161	39,000	28,161	172%

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
520303 · Legal - litigation	154,626	250,000	(95,374)	62%
520314 · Administrative Services	9,617	11,000	(1,383)	87%
520320 · Professional Services	56,159	80,000	(23,841)	70%
520501 · Professional Dues & Membership	85,315	69,000	16,315	124%
520502 · Training & Development	5,950	35,000	(29,050)	17%
520503 · Conferences & Outreach	75,103	40,000	35,103	188%
520504 · Publications	57,458	39,000	18,458	147%
520505 · Program Hosting Expenses	-	6,000	(6,000)	0%
520508 · Licenses & Fees	476	2,000	(1,524)	24%
520509 · Meeting Expenses	-	25,000	(25,000)	0%
520700 · Workers Comp Insurance Expense	16,288	40,000	(23,712)	41%
520701 · General Liability Insurance Exp	59,572	60,000	(428)	99%
520702 · Claims Expense	13,056	25,000	(11,944)	52%
520801 · Mileage Reimbursement	68,550	75,000	(6,450)	91%
520803 · Travel Reimbursement	297,277	82,000	215,277	363%
520805 · Supplies & Meals Reimbursement	53,169	22,000	31,169	242%
520904 · Technology, Licensing & Support	157,963	200,000	(42,037)	79%
521001 · Pass through client expenses	4,367,135	4,400,000	(32,865)	99%
522798 · Miscellaneous Expense	(0)	2,000	(2,000)	0%
560100 · Service Group Admin costs	-	-	-	0%
570100 · Equipment Purchase	5,664	7,000	(1,336)	81%
Total Expense	23,034,427	22,699,000	335,427	101%
Net Ordinary Income	457,064	497,000	(39,936)	92%
Other Income/Expense				
Other Income				
520100 · Investment Income	38,237	4,000	34,237	956%
520200 · Insurance Claim Reimbursements	15,540			
Total Other Income	53,777	4,000	49,777	1344%
Other Expense				
529991 · RGS Claims Reserve Contribution	-	-	-	0%
529995 · Retrospective Gen Liab/WorkComp	268	-	268	100%
529997 · Unallocated Admin. Svcs - RGS	(2,643,821)	-	(2,643,821)	100%
529999 · Allocated Unbillable Expenses	2,643,553	-	2,643,553	100%
Total Other Expense	-	-	-	0%
Net Other Income	53,777	4,000	49,777	1344%
Net Income	510,840	501,000	9,840	102%

Regional Government Services
Balance Sheet
As of June 30, 2023

4:17 AM
09/04/2023
Accrual Basis
Jun 30, 23

ASSETS

Current Assets

Checking/Savings

110030 · LAIF Account	102,257
110040 · CalTRUST Medium Term Fund	44,909
110050 · CalTRUST Short Term Fund	715,783
110080 · Union Bank Worker Comp Checking	1,239
110090 · Community Bank of the Bay Chkg	869,373
111000 · Community Bank of the Bay MMkt	153,001
Total Checking/Savings	1,886,562

Accounts Receivable

131130 · Accounts Receivable	3,289,607
Total Accounts Receivable	3,289,607

Other Current Assets

120005 · Prepaid Expenses	168,868
120010 · Prepaid Insurance	15,415
120100 · FSA Funding Deposit	4,528
131131 · Accounts Receivable - Misc	145,781
Total Other Current Assets	334,592

Total Current Assets 5,510,760

Other Assets

180001 · Loan due to JPA	158
Total Other Assets	158

TOTAL ASSETS 5,510,918

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

220010 · Accounts Payable	452,823
Total Accounts Payable	452,823

Other Current Liabilities

220012 · Accounts Payable - Misc.	16,676
221003 · 457/401A Retirement Liability	58,698
221006 · FSA Liability	(0)
221015 · Health Insurance Liability	(2,485)
221029 · Garnishments	(0)
230060 · Accrued Salaries, Wages & Taxes	628,386
230061 · Compensated Absences -CaISAWS	510,988
230062 · Compensated Absences - RGS	95,829

	Jun 30, 23
240010 · Deferred Revenue	73,600
Total Other Current Liabilities	1,381,693
Total Current Liabilities	1,834,516
Long Term Liabilities	
260005 · Health Reimbursement Account	38,975
260006 · IBNR - GL	25,000
260012 · Due to CJPIA	1,500,000
Total Long Term Liabilities	1,563,975
Total Liabilities	3,398,490
Equity	
32000 · Retained Earnings	709,568
370000 · Fund Bal Unreserved/Unrestrictd	892,019
Net Income	510,840
Total Equity	2,112,427
TOTAL LIABILITIES & EQUITY	5,510,918

TO: EXECUTIVE COMMITTEE **EC Meeting: 09-21-2023**
FROM: SOPHIA SELIVANOFF, Executive Director **Item: 6A**
SUBJECT: APPROVAL OF WRITE-OFF AND REMOTE WORK POLICIES

RECOMMENDATION

Approval of Write-Off and Remote Work Policies.

BACKGROUND

At the November 16, 2017 Board of Directors meeting, the Board approved a process for policy adoption, specifically bringing only individual sections of the Personnel Rules, Regulations and Policies which had undergone material changes for approval. Minor changes such as spelling and grammar corrections are not presented for approval. It was also approved that policy updates would be brought to the Executive Committee Consent Calendar for approval instead of to the Board of Directors.

In November 2021, the Executive Committee approved a modified and re-formatted set of HR Policies, which replaced personnel-related sections of the 2017 Personnel Rules, Regulations, and Policies. The Human Resources Policies along with the unmodified Finance and Operations Policies continue to be available on the ESelfserve payroll/timecard program. All employees must log in to this system regularly. The document is also available to the public upon request.

The policies presented today are not updates of existing policy, but new policy formulations; and presentation as new business rather than consent items is appropriate.

REVIEW FOR THIS MEETING

- Write-Off Policy – This policy will become a part of the Finance and Operations Policies document. It addresses the process for write-offs to be used for uncollectible receivables and the role of staff and the Executive Committee in monitoring, collecting and approving write-offs.
- Remote Work Policy – This policy will become a part of the Human Resources Policies document. It addresses the intention of RGS to be primarily a remote organization and sets foundational employee expectations for such a work environment. RGS has recently enrolled in E-Verify in order to allow for compliant virtual I-9 documentation practices, and this policy is important to demonstrate necessity for employment operations using the virtual program regulations. Implications for specific remote work issues are addressed in other existing policies, as referenced.

FISCAL IMPACT

There are no fiscal impacts of approving these policies.

SECTION 49: Financial Policies
POLICY TITLE: Write-Off Policy
POLICY NUMBER: 49.6
LAST UPDATE: 09/23

Purpose

This policy addresses the process for write-offs for the JPA. A write-off is an accounting action that debits an expense account to reflect the loss of value or the inability to collect payment for an asset. A write-off can be used for unpaid receivables, losses in inventory and unpaid loans. For the JPA, this policy applies primarily to unpaid receivables.

Write-off Process

In the course of invoicing for services associated with agreements between the JPA and local government agencies, there may be disagreements regarding the application of the terms of the agreement or the value of service provided. If the disagreement cannot be resolved through management’s efforts, a write-off will be required.

RGS bills clients monthly via emailed invoices, in arrears, after the close of each month. RGS uses the following process to monitor and respond to late or disputed invoices:

- Finance Department/AR staff contacts the client’s accounts payable department when invoices are 60 days late. Most late invoices are undisputed and resolved at this point.
- Finance Department/AR staff notifies Service Line leaders when a client objects to or fails to pay a balance for any reason. Additionally, Service Line Leaders and management are provided with a monthly Aging report.
- The Service Line leader will reach out to a client to try to address the unpaid balance or service concern.
- Unresolved disputes will be escalated to the Executive Director (or designee); and additional resources may be employed to resolve the dispute.

Upon approval of the Executive Director or designee, an invoice may be withdrawn in its entirety, or a revised invoice may be issued, reducing client billing revenue.

Authority:

All write-offs of up to \$49,999 for an individual agency’s uncollectible accounts receivable (whether connected to a singular service or in aggregate) will require approval of the Executive Director. Write-offs exceeding \$50,000 will require the Executive Committee’s approval.

Determination of Write-Off: Uncollectable balances shall be written off during fiscal year-end close unless collection efforts have reached an end earlier in the fiscal year. Requests for write-offs or adjustments of accounts will be made in writing and reviewed by the Executive Director for consideration based upon cost effectiveness. A report on collection process efforts, supported by timeline documentation such as emails, logs etc., will be included.

PART I – FINANCIAL POLICIES

The Executive Director will provide written approval to write off the balance once the report has been thoroughly reviewed based on the authority criteria. For those write-offs requiring Executive Committee approval, a staff report will be completed with a description of the efforts made in collection and the reason for the write-off.

Once the written write-off approval is received, a credit memo will be posted to the client balance offsetting bad debts. All associated documentation will be saved in the year-end finance documentation. Any Accounts Receivable inventory tied to debt obligations may be governed by additional collection activity independent of this write-off policy.

Human Resources Policies

B. WORKING CONDITIONS

Remote Work Policy

RGS is a virtual organization with no physical office location. Remote work/telework is consistent with RGS's goal for developing a flexible workforce that applies technological advancements to client service, allowing employees to balance work achievement with health, wellbeing and personal goals. Employees must be accessible for remote communication (e.g., telephone, virtual meetings, video conference calls, e-mail, etc.) and shall respond within reasonable time limits. Core work availability and/or response times may vary and will be as established to meet customer needs by service line or project leads. (Refer to Section C, Employment Administration, of the HR Policies for additional information about attendance and timekeeping.) It is expected that employees seek a quiet and distraction-free working space, to the extent possible, and maintain their workspace in a safe manner. (Refer to Section B, Health and Safety, of the HR Policies for additional information.)

RGS expects that employees follow information security practices to ensure the protection of confidential or sensitive agency and client information, whether accessing from their home office and while performing work in another remote location. (Refer to Section C, Employment Administration, Electronic Communication and Computer Use, of the HR Policies for additional information.)

Although remote work is standard practice, on occasion, an employee may be required to telework which refers to arrangements where the employee is also expected to report to work at either at a client worksite and/or alternative physical worksite on a regular and recurring basis.