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Michael G. Colantuono

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AGENDA REPORT

Consent | Action

March 5, 2018

TO: San Diego Commissioners
FROM: Keene Simonds, Executive Officer
SUBJECT: **Commission Ratification |
Recorded Payments for January 2018**

SUMMARY

The San Diego Local Agency Formation Commission (LAFCO) will review a report identifying all payments received and made for the month of January 2018. These payments cover all recorded transactions for the period and include \$101,039 in total distributions made by the Executive Officer. The payments are being presented for ratification and reflect a new reporting system to address best practices and interest therein by the Commission in establishing additional public documentation on bookkeeping procedures.

BACKGROUND

[Adopted Policies | Accounting Procedures](#)

San Diego LAFCO's policies provide broad direction to the Executive Officer to establish and maintain appropriate accounting controls for all financial transactions on behalf of the Commission. These policies specify the Executive Officer shall ensure accounting controls conform to standard procedures commonly enlisted by local governmental agencies and continually evaluate and enact changes as needed. Purchasing allowances are specified and include bid procedures for transactions at or above \$10,000 and separate Commission approval for transactions at or above \$125,000.

New Reporting System | Incorporating Best Practices

Beginning with this inaugural report staff will present recorded expense and revenue transactions for formal ratification by San Diego LAFCO. This expansion in reporting is consistent with best practices increasingly enlisted by other local governmental agencies and addresses interest expressed by Commissioners in establishing additional public documentation on San Diego LAFCO's bookkeeping procedures.¹

DISCUSSION

This item is for San Diego LAFCO to consider ratification of all made and received payments recorded by the Executive Officer between January 1 and January 31st. A detailing of these transactions are provided in Attachment One. Should the Commission have any questions or request additional documentation it would be appropriate to either continue the item or provide clarifying direction to staff going forward in recording payments.

ANALYSIS

The recorded payments made by the Executive Officer for the month of January 2018 total \$101,039 with over one-half tied to payroll obligations. The majority of the remaining payments made are associated with services provided by the County of San Diego and include informational technology support. Recorded revenues for the period total \$15,627 and largely tied to collecting fees for three new proposal submittals.

ALTERNATIVES FOR ACTION

The following alternatives are available to San Diego LAFCO:

Alternative One (Recommended):

Ratify the recorded payments received and made by the Executive Officer between January 1 and January 31, 2018 as shown in Attachment One.

Alternative Two:

Continue consideration of the item to the next regular meeting and provide direction to staff as needed.

RECOMENDATION

It is recommended San Diego LAFCO proceed with the actions outlined in the preceding section as Alternative One.

¹ For purposes of implementation the new reporting system commences with the start of the 2018 calendar year.

San Diego LAFCO

March 5, 2018 Regular Meeting

Agenda Item No. 2 | Payment Ratification for January 2018

PROCEDURES

This item has been placed on San Diego LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation unless otherwise specified by the Commission.

Respectfully,



Keene Simonds
Executive Officer

Attachment:

- 1) Recorded Payments | January 1, 2018 to January 31, 2018

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SAN DIEGO LAFCO
Expense and Revenue Transactions
 January 2018

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E American Planning Association						
	01/04/2018	62270 · Membership	599.00	Membership Renewal - K. Simonds	check	1026 · Wells Fargo Checking - 2579
	01/19/2018	62900 · Miscellaneous Expense	<u>50.00</u>	Analyst Recruitment Advertisement	credit card	SDCCU Checking - 3558
			649.00			
E AT&T Mobility						
	01/24/2018	62074 · Telephone	<u>198.78</u>	Cell Phone Bill	check	1026 · Wells Fargo Checking - 2579
E Billing Hostway						
	01/26/2018	62370.5 · Web and Document Support	<u>21.95</u>	LAFCO Website Support Monthly Payment	check	1026 · Wells Fargo Checking - 2579
E CALAFCO						
	01/10/2018	62622 · Training/Registration Fees	<u>80.00</u>	U-Class Registration Fee - R. Barry	check	1026 · Wells Fargo Checking - 2579
E Colantuono, Highsmith and Whatley						
	01/03/2018	52370 · Professional Services	2,538.00	General Legal Counsel Services	check	1000 · County Account (44595)
	01/22/2018	52370 · Professional Services	1,640.00	General Legal Counsel Services	check	1000 · County Account (44595)
	01/24/2018	62609 · Transportation/Travel/Mileage	<u>161.46</u>	Travel Reimbursements	check	1026 · Wells Fargo Checking - 2579
			4,339.46			
E County of San Diego						
	01/01/2018	52530 · Office Lease	6,494.29	Rent	electronic	1000 · County Account (44595)
	01/01/2018	52354 · Mail/Postage ISF	521.33	Mail/Postage Services	electronic	1000 · County Account (44595)
	01/01/2018	52178 · Vehicle Maintenance	24.26	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	01/01/2018	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	01/01/2018	52370 · Professional Services	165.20	County Counsel Services	electronic	1000 · County Account (44595)
	01/01/2018	52721 et al. · Communications (IT) Services	19,791.39	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	01/12/2018	51110 et al. · Employee Payroll	28,956.34	Pay Period 201814	electronic	1000 · County Account (44595)
	01/26/2018	51110 et al. · Employee Payroll	28,306.66	Pay Period 201815	electronic	1000 · County Account (44595)
	01/03/2018	52344 · Stores Unallocated	208.88	Office Supplies (Office Depot Order)	electronic	1000 · County Account (44595)
	01/03/2018	52344 · Stores Unallocated	62.68	Office Supplies (Office Depot Order)	electronic	1000 · County Account (44595)
	01/03/2018	52344 · Stores Unallocated	334.20	Office Supplies (Office Depot Order)	electronic	1000 · County Account (44595)
	01/04/2018	52344 · Stores Unallocated	3.43	County Surcharge - Office Supplies	electronic	1000 · County Account (44595)
	01/04/2018	52344 · Stores Unallocated	1.03	County Surcharge - Office Supplies	electronic	1000 · County Account (44595)
	01/04/2018	52344 · Stores Unallocated	5.48	County Surcharge - Office Supplies	electronic	1000 · County Account (44595)
	01/08/2018	52504 · Equipment Rental	2.57	County Surcharge - Xerox	electronic	1000 · County Account (44595)
	01/26/2018	52344 · Stores Unallocated	202.30	Office Supplies (Office Depot Order)	electronic	1000 · County Account (44595)
	01/29/2018	52344 · Stores Unallocated	3.32	County Surcharge - Office Supplies	electronic	1000 · County Account (44595)
	01/30/2018	52344 · Stores Unallocated	<u>0.15</u>	County Surcharge - Office Supplies	electronic	1000 · County Account (44595)
			85,249.00			
E Craigslist						
	01/14/2018	62900 · Miscellaneous Expense	<u>70.00</u>	Analyst Recruitment Advertisement	credit card	SDCCU Checking - 3558
E Culligan of San Diego						
	01/23/2018	62330 · Office Equipment/Supplies	<u>31.00</u>	Water Service	check	1026 · Wells Fargo Checking - 2579
E Dropbox						
	01/09/2018	62330 · Office Equipment/Supplies	<u>45.00</u>	Monthly Cloud Service	credit card	SDCCU Checking - 3558
E Harland Clarke						
	01/04/2018	62330 · Office Equipment/Supplies	182.92	Commissioner Recognition SA and R*	credit card	SDCCU Checking - 3558
E IGIS Consultant Services						
	01/22/2018	52370 · Professional Services	<u>9,216.00</u>	Consultant Services Dieu Ngu	check	1000 · County Account (44595)
E Planetizen						
	01/14/2018	62900 · Miscellaneous Expense	<u>99.95</u>	Analyst Recruitment Advertisement	credit card	SDCCU Checking - 3558
E San Diego RAA Parking						
	01/24/2018	62609 · Transportation/Travel/Mileage	32.00	SAN Parking - R. Barry	credit card	SDCCU Checking - 3558

SAN DIEGO LAFCO
Expense and Revenue Transactions
 January 2018

<u>Payable Receivable Party</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>	<u>Purpose</u>	<u>Type</u>	<u>Funding Account</u>
	01/24/2018	62609 · Transportation/Travel/Mileage	<u>32.00</u> 64.00	SAN Parking - K. Simonds	credit card	SDCCU Checking - 3558
E SMF Cafeteria						
	01/24/2018	62609 · Transportation/Travel/Mileage	<u>26.60</u>	Dinner @ Sacramento Int. KS and RB	credit card	SDCCU Checking - 3558
E Southwest Airlines						
	01/12/2018	62609 · Transportation/Travel/Mileage	<u>197.96</u>	Flight to/from Sacramento for U Class RB	credit card	SDCCU Checking - 3558
	01/12/2018	62609 · Transportation/Travel/Mileage	<u>197.96</u>	Flight to/from Sacramento for U Class KS	credit card	SDCCU Checking - 3558
			395.92			
E Starbucks						
	01/24/2018	62609 · Transportation/Travel/Mileage	<u>10.33</u>	Breakfast @ San Diego Int. KS and RB	credit card	SDCCU Checking - 3558
E Studio Diner						
	01/11/2018	62611 · Meetings	<u>30.33</u>	KS Breakfast with JT Fire Protection	credit card	SDCCU Checking - 3558
E Wells Fargo						
	01/31/2018	62860 · Interest Expense	<u>0.11</u>	Interest Expense	electronic	1031 · Wells Fargo Savings - 2546
E Xerox						
	01/10/2018	52504 · Equipment Rental	<u>328.95</u>	Xerox Rental	check	1000 · County Account (44595)
EXPENSE TOTAL			\$ <u>101,039</u>			
R CALAFCO						
	1/32018	47540 · Other Miscellaneous Revenue	<u>1,470.00</u> 1,470.00	Refund from CALAFCO for 3 Registration Fees	check	SDCCU Checking - 3558
R County of San Diego						
	01/31/2018	49200 · Interest & Dividends	1,550.14	Interest Payment for Acct. 46725	electronic	1001 · County - General Fund 46725
	01/31/2018	49200 · Interest & Dividends	330.35	Interest Payment for Acct. 46726	electronic	1002 · County - Special Projects Fund 46726
	01/31/2018	49200 · Interest & Dividends	<u>276.50</u>	Interest Payment for Acct. 46727	electronic	1003 · County - Jurisdictional Projects Fund 46727
			2,156.99			
R Leucadia WWD						
	1/23/18	49000 · Processing Fee	<u>2,660.00</u> 2,660.00	Processing Fees for SA/OAS18-04	check	SDCCU Checking - 3558
R El Captain Stadium Association, Inc.						
	01/30/2018	49000 · Processing Fee	<u>4,020.00</u> 4,020.00	Processing Fees for SA/OAS18-04	check	SDCCU Checking - 3558
R Wells Fargo						
	01/31/2018	49200 · Interest & Dividends	<u>0.47</u> 0.47	Interest Payment to Savings Account	check	1031 · Wells Fargo Savings - 2546
R Western Pavers						
	01/11/2018	49000 · Processing Fee	<u>5,320.00</u> 5,320.00	Processing Fees for DA18-01	check	SDCCU Checking - 3558
REVENUE TOTAL			\$ <u>15,627</u>			