



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

5b

AGENDA REPORT
 Consent | Action

November 2, 2020

TO: Commissioners

FROM: Keene Simonds, Executive Officer
 Erica Blom, Administrative Assistant

SUBJECT: **Commission Ratification |
 Recorded Payments for September 2020**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will review a report identifying all payments received and made for September 2020. These payments cover all recorded transactions for the month and include \$143,393 in total distributions made by the Executive Officer with more than four-fifths tied to reimbursements to the County of San Diego for payroll, rent, overhead, and information technology services. Payments received during the month total \$385,973 and tied to collecting agency apportionments. The payments are being presented for formal ratification.

BACKGROUND

Accounting Policies and Procedures

San Diego LAFCO’s policies provide 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. 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.

<p>Administration Keene Simonds, Executive Officer County Operations Center 9335 Hazard Way, Suite 200 San Diego, California 92123 T 858.614.7755 F 858.614.7766 www.sdlafco.org</p>	<p>Jim Desmond County of San Diego</p> <p>Chair Dianne Jacob County of San Diego</p> <p>Greg Cox, Alternate County of San Diego</p>	<p>Mary Casillas Salas City of Chula Vista</p> <p>Bill Wells City of El Cajon</p> <p>Paul McNamara, Alternate City of Imperial Beach</p>	<p>Mark Kersey City of San Diego</p> <p>Chris Cate, Alternate City of San Diego</p>	<p>Jo MacKenzie Vista Irrigation</p> <p>Barry Willis Alpine Fire Protection</p> <p>Erin Lump, Alternate Rincon del Diablo MWD</p>	<p>Vice Chair Andy Vanderlaan General Public</p> <p>Harry Mathis, Alternate General Public</p>
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DISCUSSION

This item is for San Diego LAFCO to consider ratification of all payments made and received by the Executive Officer in September 2020. A detailing of these transactions prepared by the Administrative Assistant is provided in Attachment One. The item also provides the Commission the opportunity to provide feedback on related matters and inform potential changes in accounting procedures going forward.

ANALYSIS

San Diego LAFCO's recorded payments made by the Executive Officer for September 2020 totaled \$143,393 with 84% – or \$121,122 – tied to expenditures with the County of San Diego. This includes covering payroll obligations, office rent, overhead, and information technology services. Professional service expenses represent most of the remaining expenditures during the period and tallied \$18,734 and include consultant and legal activities. Recorded revenues during the period totaled \$1385,972 and entirely drawn from collecting agency apportionments for the current fiscal year. All transactions recorded during the period are consistent with the adopted budget.

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments received and made by the Executive Officer for September 2020 as presented. This recommendation is consistent with Alternative One in the proceeding section.

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 in September 2020 as shown in Attachments One and Two.

Alternative Two:

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

Alternative Three

Take no action.¹

¹ Payment ratifications are not required under LAFCO policy, but are presented to the Commission per practice.

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.

On behalf of the Executive Officer:

A handwritten signature in blue ink that reads "Erica A. Blom". The signature is written in a cursive, flowing style.

Erica Blom
Administrative Assistant

Attachment:

- 1) Recorded Payments in September 2020

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SAN DIEGO LAFCO
Expenses by Vendor Detail
September 2020

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E After Effects						
	9/13/2020	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	9/2/2020	52330 · Office Expense	52.79	Work Office Supplies for PA	credit card	3558-60 · SDCCU Visa Credit Card
	9/2/2020	52344 · Stores Unallocated	170.67	Home Office Supplies for PA	credit card	3558-60 · SDCCU Visa Credit Card
	9/23/2020	52344 · Stores Unallocated	706.36	Home Office Supplies for RA	credit card	3558-60 · SDCCU Visa Credit Card
	9/23/2020	52330 · Office Expense	206.39	General Work Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
			1,136.21			
E Ambius						
	9/16/2020	52370.J · Professional Services	103.94	Monthly Office Plants Service	check	3558 · SDCCU Checking
E Billing Hostway						
	9/9/2020	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E Blue Barn Creative LLC						
	9/4/2020	52370 · Professional Services	1,000.00	Video Recording Services for Commission Meeting	electronic	1000 · County Account (44595)
E Chase Design Inc						
	9/30/2020	52370.K · Professional Services	3,000.00	Consultant Services Social Media	electronic	1000 · County Account (44595)
E Colantuono, Highsmith & Whatley						
	9/18/2020	52370.B · Professional Services	5,290.60	Legal Services	electronic	1000 · County Account (44595)
E County of San Diego						
	9/1/2020	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	9/1/2020	52354 · Mail/Postage ISF	670.55	Mail/Postage Services	electronic	1000 · County Account (44595)
	9/1/2020	52178 · Vehicle Maintenance	28.82	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	9/1/2020	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	9/1/2020	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	9/1/2020	52721 et al. · Communications (IT) Services	11,026.81	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	9/4/2020	52504 · Equipment Rental	6.33	County Surcharge Xerox	electronic	1000 · County Account (44595)
	9/4/2020	51110 et al. · Employee Payroll	45,303.90	Payroll Pay Period 2021-05	electronic	1000 · County Account (44595)
	9/18/2020	51110 et al. · Employee Payroll	46,442.43	Payroll Pay Period 2021-06	electronic	1000 · County Account (44595)
	9/30/2020	52550 · Special Department	5,400.00	FY20-21 SANGIS	electronic	1000 · County Account (44595)
	9/30/2020	52270 · Memberships	5,084.35	FY20-21 ESRI (Licensed through County)	electronic	1000 · County Account (44595)
			121,122.32			
E CP & DR (Ventura Publishing)						
	9/2/2020	52490 · Publications	238.00	Annual Subscription to Planning Journal	debit card	3558 · SDCCU Checking
E Culigan of San Diego						
	9/2/2020	52330 · Office Expense	6.00	Monthly Water Service	check	3558 · SDCCU Checking
E East County Californian						
	9/15/2020	52490 · Publications	210.00	PHN for SDCFPD Reorg (RO20-16)	debit card	3558 · SDCCU Checking
E Erica Blom						
	9/17/2020	52178 · Vehicle Maintenance	6.00	Reimbursement for LAFCO Car Wash	cash	1040 · Petty Cash
E Gourmet Island						
	9/6/2020	52610 · Non-Travel/In-County	26.59	KS, RA & PA Training	debit card	3558 · SDCCU Checking
E Grubhub						
	9/2/2020	52610 · Non-Travel/In-County	198.69	Quarterly Staff Meeting	credit card	3558-60 · SDCCU Visa Credit Card
E IKEA						
	9/3/2020	52344 · Stores Unallocated	176.23	Home Office Supplies for PA (Desk)	credit card	3558-60 · SDCCU Visa Credit Card
E Leaf & Cole LLP						
	9/18/2020	52370.H · Professional Services	515.00	Consultants Services Accounting	electronic	1000 · County Account (44595)
E Linda Heckenkamp						
	9/16/2020	52074 · Telecommunications	34.99	COVID-19 Telework Internet Reimbursement	check	3558 · SDCCU Checking
	9/16/2020	52344 · Stores Unallocated	442.43	Home Office Supplies Reimbursement	check	3558 · SDCCU Checking
			477.42			
E Planwest Partners Inc						
	9/18/2020	52370.F · Professional Services	5,798.00	Consultants Services MSRs	electronic	1000 · County Account (44595)
E Price Self Storage						
	9/20/2020	52504 · Equipment Rental	75.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking
E RJ Ricciardi Inc.						
	9/2/2020	52370.H · Professional Services	440.50	Consultants Services Audit Services	check	3558 · SDCCU Checking

SAN DIEGO LAFCO
Expenses by Vendor Detail
September 2020

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E San Diego History Center						
	9/9/2020	52490 · Publications	60.00	Photograph Publication Rights for MSRs	debit card	3558 · SDCCU Checking
E SDCCU						
	9/2/2020	52304 · Miscellaneous Expense	25.00	Annual Fee for Credit Card	electronic	3558-60 · SDCCU Visa Credit Card
E Sprague & Associates						
	9/4/2020	52370.F · Professional Services	2,520.00	Consultants Services MSR & Fire	electronic	1000 · County Account (44595)
E Target						
	9/2/2020	52330 · Office Expense	88.32	Office Supplies for PA (Headphones & Speakers)	credit card	3558-60 · SDCCU Visa Credit Card
	9/6/2020	52330 · Office Expense	43.09	Office Supplies for EB (Headphones)	credit card	3558-60 · SDCCU Visa Credit Card
			131.41			
E Twitter						
	9/3/2020	52370.K · Professional Services	44.33	Consultant Services Social Media	debit card	3558 · SDCCU Checking
E Xerox						
	9/9/2020	52504 · Equipment Rental	718.92	Xerox Rental (Two Months)	electronic	1000 · County Account (44595)
E Zoom						
	9/4/2020	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	9/13/2020	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
		EXPENSE TOTAL	143,393.08			
R County of San Diego						
	9/1/2020	45918 · LAFCO Apportionment	385,972.96	LAFCO Apportionment for FY20-21	electronic	1000 · County Account (44595)
		REVENUE TOTAL	385,972.96			