

AGENDA REPORT Consent | Action

December 7, 2020

TO: Commissioners

FROM: Keene Simonds, Executive Officer

Erica Blom, Administrative Assistant

SUBJECT: Commission Ratification

Recorded Payments for October 2020

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will review a report identifying all payments received and made for October 2020. These payments cover all recorded transactions for the month and include \$198,106 in total distributions made by the Executive Officer with four-fifths tied to reimbursements to the County of San Diego. Payments received during the month total \$135,496 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.

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

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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 October 2020. A detailing of these transactions prepared by the Administrative Assistant is provided as 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 October 2020 totaled \$198,106 with 82% – or \$161,701 – tied to expenditures and/or reimbursements 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 \$14,700 and include consultant and legal activities. Recorded revenues during the period totaled \$135,496 and includes fees for five new proposals. All transactions recorded during the period are consistent with the adopted budget except for a \$10,576 expense with Alliant Insurance Services. Markedly, and following the adoption of the budget, it was discovered LAFCO was not a covered under the County of San Diego's general liability insurance policy. Staff proceeded to work directly with the County's policy provider – Alliant Insurance – and the referenced expense is the premium cost for general liability coverage through October 2021.

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments received and made by the Executive Officer for October 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:

<u>Alternative One (recommended):</u>

Ratify the recorded payments received and made by the Executive Officer in October 2020 as shown in Attachment One.

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.

San Diego LAFCO

December 7, 2020 Meeting Agenda Item No. 5b | Ratification of Payments for October 2020

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:

Erica Blom

Administrative Assistant

Erica a. Blom

Attachment:

1) Recorded Payments in October 2020

San Diego LAFCO
December 7, 2020 Meeting
Agenda Item No. 5b | Ratification of Payments for October 2020

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SAN DIEGO LAFCO Expenses by Vendor Detail October 2020

Payable Receivable Party	Date	Account	Amount	Purpose	Туре	Funding Account
E After Effects						
	10/11/2020	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Alliant Insurance Services						
-10	10/19/2020	52138 · Public Liabilty Insurance	10,575.86	General Liabilty Insurance FY20-21	check	3558 · SDCCU Checking
E Amazon	10/2/2020	52330 · Office Expense	168.36	Office Supplies for KS	debit card	3558 · SDCCU Checking
	10/2/2020	52330 · Office Expense	12.92	Office Supplies for EB	credit card	3558-60 · SDCCU Visa Credit Card
	10/2/2020	52344 · Stores Unallocated	86.16	Home Office Supplies for RA	credit card	3558-60 · SDCCU Visa Credit Card
	10/2/2020	52330 · Office Expense	163.76	Office Supplies for KS	credit card	3558-60 · SDCCU Visa Credit Card
	10/4/2020	52344 · Stores Unallocated	122.13	Home Office Supplies for LH	credit card	3558-60 · SDCCU Visa Credit Card
	10/7/2020	52330 · Office Expense	49.55	Office Supplies for RA	credit card	3558-60 · SDCCU Visa Credit Card
	10/8/2020	52344 · Stores Unallocated	149.77	Home Office Supplies for DN	credit card	3558-60 · SDCCU Visa Credit Card
	10/13/2020	52344 · Stores Unallocated	93.48	Home Office Supplies for TL	credit card	3558-60 · SDCCU Visa Credit Card
	10/26/2020	52330 · Office Expense	46.32	Office Spplies for KS	debit card	3558 ⋅ SDCCU Checking
			892.45			
Ambius	12.1					
LADA	10/8/2020	52370.J · Professional Services	103.94	Monthly Plants Services	check	3558 · SDCCU Checking
E APA						
	10/8/2020	52270 · Memberships	99.00	New Membership for PA	check	3558 · SDCCU Checking
E ARCC (Assessor Recoreder County)	12.1	= 1.0				
	10/8/2020	52490 · Publications	50.00	NOD Fee SVBF Temple Reorg (RO20-16)	check	3558 · SDCCU Checking
	10/8/2020	52490 · Publications	50.00	NOE Fee SVBF Temple Reorg (RO20-16)	check	3558 · SDCCU Checking
	10/19/2020	52490 · Publications	50.00	NOE Fee Schirber-Hymettus Ave (CO20-07)	check	3558 · SDCCU Checking
E AT&T Mobility			150.00			
E ATOM MODILLY	10/8/2020	52074 · Telecommunications	330.76	Monthly Cell Phone Bill EO & Analysts	check	3558 · SDCCU Checking
	10/8/2020	52504 · Equipment Rental	557.00	New Cell Phone for PA	check	3558 · SDCCU Checking
		331 444 5 5 5 5	887.76			333
E Billing Hostway						
	10/11/2020	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E Chase Design Inc				, i		, , , , , , , , , , , , , , , , , , ,
	10/14/2020	52370.K · Professional Services	3,000.00	Consultant Services Social Media Activity	electronic	1000 · County Account (44595)
E Colantuono, Highsmith & Whatley	,	33,				(11,535)
, , , , , , , , , , , , , , , , , , , ,	10/23/2020	52370.B · Professional Services	6,824.00	Legal Services	electronic	1000 · County Account (44595)
E County of San Diego	10/23/2020	52570.6 Professional services	0,024.00	EEGai Scrivees	Cicculonic	1000 County Account (44,595)
-1	10/1/2020	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	10/1/2020	52354 · Mail/Postage ISF	505.08	Mail/Postage Services	electronic	1000 · County Account (44595)
	10/1/2020	52178 · Vehicle Maintenance	331.89	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	10/1/2020	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	10/1/2020	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	10/1/2020	52721 et al. · Communications (IT) Services	10,902.15	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	10/2/2020	51110 et al. · Employee Payroll	48,779.27	Payroll Pay Period 2021-07	electronic	1000 · County Account (44595)
	10/16/2020	51110 et al. · Employee Payroll	50,878.38	Payroll Pay Period 2021-08	electronic	1000 · County Account (44595)
	10/30/2020	51110 et al. · Employee Payroll	43,145.74	Payroll Pay Period 2021-09	electronic	1000 · County Account (44595)
F Diago Natur			161,701.64			
E Dieu Ngu		5				
-1	10/8/2020	52344 · Stores Unallocated	667.19	Home Office Supplies Reimbursement	check	3558 · SDCCU Checking
E East County Californian						
	10/16/2020	52490 · Publications	350.00	PHN SDCFPD Reorg (RO20-14)	debit card	3558 · SDCCU Checking
E Leaf & Cole LLP						
	10/23/2020	52370.H · Professional Services	1,655.00	Consultants Services Accounting	electronic	1000 · County Account (44595)
E Minutemen Press						
	10/26/2020	52334 · Printing	480.57	LAFCO Envelopes	check	3558 · SDCCU Checking
E Overstock.com						
	10/14/2020	52344 · Stores Unallocated	471.30	Home Office Supplies for TL	credit card	3558-60 · SDCCU Visa Credit Card
	.01.712020	2 211	471.30	I mee supplies for the	c. care card	Jyy 200 30 CCO 1.30 Creat Card
- Drice Self Storage						
E Price Self Storage						
	10/28/2020	52504 · Equipment Rental	75.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking
E Roadrunner Publication						
	10/19/2020	52490 · Publications	103.95	PHN VCCSD Dissolution/Formation of No. CSA 138 (RO20-13)	check	3558 · SDCCU Checking

SAN DIEGO LAFCO Expenses by Vendor Detail October 2020

Payable Receivable Party	Date	Account	Amount	Purpose	Туре	Funding Account
E Robert Barry						
	10/8/2020	52344 · Stores Unallocated	517.18	Home Office Supplies Reimbursement	check	3558 · SDCCU Checking
E San Diego Union Tribune						
	10/19/2020	52490 · Publications	6,251.57	2 PHNs Sunrise-Barham (RO20-15) & SVBF Temple Reorg (RO20-16)	electronic	3558-60 · SDCCU Visa Credit Card
E Sprague & Associates						
-1	10/23/2020	52370.F · Professional Services	2,975.00	Consultants Services MSR & Fire	electronic	1000 · County Account (44595)
E Target						
	10/2/2020 10/6/2020	52330 · Office Expense 52330 · Office Expense	124.69 5.38	Office Décor Card for Consultant	credit card credit card	3558-60 · SDCCU Visa Credit Card 3558-60 · SDCCU Visa Credit Card
	10/0/2020	32330 Office Expense	130.07	Card for Consultant	credit card	3550-00 - 3DCCO VISA CI edit Card
E The Toll Roads			1,50107			
	10/6/2020	52610 · Non-Travel/In-County	2.00	Toll for FastTrak	debit card	3558 · SDCCU Checking
E Twitter						
	10/23/2020	52370.K · Professional Services	20.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
	10/30/2020	52370.K · Professional Services	100.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
			120.00			
E Zoom						
	10/4/2020	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	10/13/2020	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 ⋅ SDCCU Checking
			29.98			
EXPENSE TOTAL			198,106.40			
R County of San Diego						
K County of Sair Diego				LATCO Annualismost for Electric	al a stora orta	
	10/1/2020 10/21/2020	45918 · LAFCO Apportionment 46234 · Applications	467.43 15,218.15	LAFCO Apportionment for FY20-21 LAFCO Processing Fees (CO20-06)	electronic check	1000 · County Account (44595) 1000 · County Account (44595)
	10/21/2020	49200 · Interest & Dividends	579.84	Interest Payment to Account 46725	electronic	1000 · County Account (44595)
	10/31/2020	49200 · Interest & Dividends	679.98	Interest Payment to Account 46726	electronic	1002 · Special Projects Fund (46726)
	10/31/2020	49200 · Interest & Dividends	285.10	Interest Payment to Account 46727	electronic	1003 · Jurisdictional Fund (46727)
			17,230.50			
R Krishnan Vijayaraghavan						
	10/21/2020	46234 · Applications	3,682.88	LAFCO Processing Fees (RO20-18)	check	1000 · County Account (44595)
R Lakeside WD						
-1	10/21/2020	46234 · Applications	10,568.25	LAFCO Processing Fees (RO20-19)	check	1000 · County Account (44595)
R Leucadia WWD						
m leave.	10/15/2020	52490 · Publications	50.00	County Recorder Fees (CO20-03)	check	3558 · SDCCU Checking
R Miltco Inc						
D l sa!! D	10/21/2020	46234 · Applications	6,405.00	LAFCO Processing Fees (RO20-20)	check	1000 · County Account (44595)
R Murali Pasumarth						
D I D-1-1-1	10/21/2020	46234 · Applications	7,045.50	LAFCO Processing Fees (RO20-16)	check	1000 · County Account (44595)
R Rainbow MWD						
D Dishaud Lune	10/21/2020	46234 · Applications	62,220.00	LAFCO Processing Fees (RO20-04)	check	1000 · County Account (44595)
R Richard Lupa	, .	B.18		5 15 (52)		o special di
n c-! n	10/15/2020	52490 · Publications	50.00	County Recorder Fees (CO20-01)	check	3558 ⋅ SDCCU Checking
R Szilard Papp						
D. The Country Country Product O	10/21/2020	46234 · Applications	10,568.25	LAFCO Processing Fees (RO20-17)	check	1000 · County Account (44595)
R The Sunrise Gardens Project Owner LLC						
	10/21/2020	46234 · Applications	17,676.00	LAFCO Processing Fees (RO20-15)	check	1000 · County Account (44595)
REVENUE TOTAL			135,496.38			