



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

**5b**

**AGENDA REPORT**  
 Consent | Action

May 3, 2021

**TO:** Commissioners

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

**SUBJECT:** **Commission Ratification |  
 Recorded Payments for March 2021**

**SUMMARY**

The San Diego County Local Agency Formation Commission (LAFCO) will review a report identifying all payments received and made for the month of March 2021. The payments cover all recorded transactions and include \$156,572 in total distributions made by the Executive Officer with 75% tied to reimbursements to the County of San Diego for payroll, rent, overhead, and information technology services. Payments received in March total \$16,973 and sourced to two new application fees. The payments are being presented to the Commission 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. Spending allowances are specified and include bid procedures for financial transactions at or above \$10,000 and separate Commission approval for transactions at or above \$125,000.

<p><b>Administration</b>          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>Vice Chair Jim Desmond          County of San Diego</p> <p>Nora Vargas          County of San Diego</p> <p>Joel Anderson, Alt.          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, Alt.          City of Escondido</p>	<p>Chris Cate          City of San Diego</p> <p>Marni von Wilpert, Alt.          City of San Diego</p>	<p>Jo MacKenzie          Vista Irrigation</p> <p>Barry Willis          Alpine Fire Protection</p> <p>Vacant, Alt.          Special District</p>	<p>Chair Andy Vanderlaan          General Public</p> <p>Harry Mathis, Alt.          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 March 2021. 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 to the Executive Officer 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 March 2021 totaled \$156,572 with 75% – or \$120,199 – tied to expenditures with the County of San Diego. This includes covering payroll obligations for two pay periods, office rent, overhead, and information technology services. Professional service expenses represent most of the remaining expenditures during the one-month period tallying \$35,323 and include legal service as well as planning and fire service consultant usage. Recorded revenues during the period totaled only \$16,973 and tied entirely two receiving two new application fees. All recorded transactions in March are consistent with the adopted budget and generally follow recent monthly totals and/or typical trends as shown below.

Month	Expenses	Revenues
July 2020	\$ 143,436	\$ 693,683
August 2020	\$ 164,878	\$ 653,003
September 2020	\$ 143,393	\$ 385,972
October 2020	\$ 198,106	\$ 135,496
November 2020	\$ 147,658	\$ 1,127
December 2020	\$ 130,175	\$ 25,187
January 2021	\$ 133,728	\$ 716
February 2021	\$127,082	\$6,632
<b>March 2021</b>	<b>\$156,572</b>	<b>\$16,973</b>
... Total Year to Date	\$1,345,028	\$1,918,789
... Monthly Average	\$149,448	\$213,199

**RECOMMENDATION**

It is recommended San Diego LAFCO ratify the payments received and made by the Executive Officer for March 2021 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 March 2021 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.<sup>1</sup>

**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

Attachment:

- 1) Recorded Payments in March 2021

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

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**SAN DIEGO LAFCO**  
**Expenses by Vendor Detail**  
 March 2021

Payable   Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
<b>E   ADW Consulting LLC</b>						
	3/3/2021	52370.F · Professional Services	3,724.50	Consultant Services   Planning	electronic	1000 · County Account (44595)
	3/17/2021	52370.F · Professional Services	1,587.00	Consultant Services   Planning	electronic	1000 · County Account (44595)
			5,311.50			
<b>E   After Effects</b>						
	3/12/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
<b>E   Amazon</b>						
	3/21/2021	52344 · Stores Unallocated	54.15	Home Office Supplies for RA & TL	credit card	3558-60 · SDCCU Visa Credit Card
<b>E   Ambius</b>						
	3/19/2021	52370.J · Professional Services	103.94	Monthly Plant Services	check	3558 · SDCCU Checking
<b>E   Billing Hostway</b>						
	3/16/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
<b>E   Chase Design Inc</b>						
	3/3/2021	52370.K · Professional Services	910.50	Consultant Services   Social Media	electronic	1000 · County Account (44595)
<b>E   Colantuono, Highsmith &amp; Whatley</b>						
	3/3/2021	52370.B · Professional Services	11,355.50	Legal Services (Two Months)	electronic	1000 · County Account (44595)
<b>E   Corodata</b>						
	3/19/2021	52330 · Office Expense	51.41	Document Storage	check	3558 · SDCCU Checking
<b>E   County of San Diego</b>						
	3/1/2021	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	3/1/2021	52354 · Mail/Postage ISF	0.00	Mail/Postage Services	electronic	1000 · County Account (44595)
	3/1/2021	52178 · Vehicle Maintenance	27.67	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	3/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	3/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	3/1/2021	52721 et al. · Communications (IT) Services	12,013.27	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	3/5/2021	51110 et al. · Employee Payroll	49,830.44	Payroll   Pay Period 2021-18	electronic	1000 · County Account (44595)
	3/19/2021	51110 et al. · Employee Payroll	51,162.55	Payroll   Pay Period 2021-19	electronic	1000 · County Account (44595)
	3/9/2021	52504 · Equipment Rental	4.48	County Surcharge   Xerox	electronic	1000 · County Account (44595)
	3/30/2021	52504 · Equipment Rental	2.23	County Surcharge   Xerox	electronic	1000 · County Account (44595)
			120,199.77			
<b>E   Culligan of San Diego</b>						
	3/19/2021	52330 · Office Expense	7.00	Monthly Water Payment	check	3558 · SDCCU Checking
<b>E   Erica Blom</b>						
	3/19/2021	52074 · Telecommunications	50.66	COVID-19 Telework Internet Reimbursement	check	3558 · SDCCU Checking
<b>E   Gourmet Island</b>						
	3/14/2021	52610 · Non-Travel/In-County	26.48	Lunch Training for KS and LH	debit card	3558 · SDCCU Checking
<b>E   Iron Mountain</b>						
	3/19/2021	52330 · Office Expense	1.84	Document Storage	check	3558 · SDCCU Checking
<b>E   Leaf &amp; Cole LLP</b>						
	3/3/2021	52370.H · Professional Services	15,765.00	Consultant Services   Accounting & Audit Prep	check	3558 · SDCCU Checking
<b>E   Logitech</b>						
	3/4/2021	52344 · Stores Unallocated	215.49	Home Office Webcam for KS	credit card	3558-60 · SDCCU Visa Credit Card
<b>E   Price Self Storage</b>						
	3/28/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking
<b>E   Sprague &amp; Associates</b>						
	3/3/2021	52370.F · Professional Services	1,855.00	Consultant Services   Fire Services	electronic	1000 · County Account (44595)
<b>E   Xerox</b>						
	3/8/2021	52504 · Equipment Rental	241.04	Xerox Rental	electronic	1000 · County Account (44595)
	3/19/2021	52504 · Equipment Rental	268.39	Xerox Rental	electronic	1000 · County Account (44595)
			509.43			
<b>E   Zoom</b>						
	3/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	3/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
<b>EXPENSE TOTAL</b>			156,571.59			

**SAN DIEGO LAFCO**  
**Expenses by Vendor Detail**  
 March 2021

<u>Payable   Receivable Party</u>	<u>Date</u>	<u>Account</u>	<u>Amount</u>	<u>Purpose</u>	<u>Type</u>	<u>Funding Account</u>
<b>R   Alliance Development Services Inc</b>						
	3/12/2021	46234 · Applications	10,568.25	LAFCO Processing Fees (CO21-01)	check	1000 · County Account (44595)
<b>R   Leucadia WWD</b>						
	3/12/2021	46234 · Applications	6,405.00	LAFCO Processing Fees (CO21-02)	check	1000 · County Account (44595)
			<u>16,973.25</u>			
		<b><u>REVENUE TOTAL</u></b>				