



San Diego County Local Agency Formation Commission

Regional Service Planning | Subdivision of the State of California

5b

AGENDA REPORT Consent | Action

June 7, 2021

TO: Commissioners

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

SUBJECT: Commission Ratification |
Recorded Payments for April 2021

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying all payments received and made in April 2021. The payments cover all recorded transactions and include \$301,167 in total distributions made by the Executive Officer with 86% tied to reimbursements and expenses with the County of San Diego for payroll, office rent, general overhead, and information technology services. Payments received in April total \$1,470 and entirely sourced to interest earnings with the County Treasurer's Office. 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.

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	Vice Chair Jim Desmond County of San Diego Nora Vargas County of San Diego Joel Anderson, Alt. County of San Diego	Paul McNamara City of Escondido Mary Casillas Salas City of Chula Vista Kristi Becker, Alt. City of Solana Beach	Chris Cate City of San Diego Marni von Wilpert, Alt. City of San Diego	Jo MacKenzie Vista Irrigation Barry Willis Alpine Fire Protection Vacant, Alt. Special District	Chair Andy Vanderlaan General Public Harry Mathis, Alt. General Public
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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 April 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 April 2021 totaled \$258,749 with 86% – or \$258,749 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering three pay periods as well as expenses for office rent, general overhead, and information technology services. Professional service expenses represent most of the remaining expenditures during the one-month period tallying \$34,008 and include legal and planning support. Recorded revenues during the period totaled only \$1,470 and tied entirely to interest earnings with the County Treasurer's Office.

All expenses generated in April are consistent with the adopted budget with one deviation. This deviation involves the recent employment separation of senior staff member and the associated action to provide an unbudgeted lump-sum payment consistent with the framework of the Commission's recently approved Voluntary Separation Incentive Program. A separate deviation shows in revenue collected in April involving fund balance earnings, which are substantively lower than budgeted given lower interest rates.

All monthly total transactions for the fiscal year to date are 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
March 2021	\$156,572	\$16,973
April 2021	\$301,167	\$1,470
... Total Year to Date	\$1,646,195	\$1,920,259
... Monthly Average	\$164,619	\$192,025

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments received and made by the Executive Officer for April 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 April 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.¹

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 April 2021

¹ 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
 April 2021

Agenda Item No. 5b | Attachment One

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E ADW Consulting LLC						
	4/23/2021	52370.F · Professional Services	2,775.00	Consultant Services Planning	electronic	1000 · County Account (44595)
E After Effects						
	4/11/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	4/23/2021	52344 · Stores Unallocated	113.24	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E Ambius						
	4/15/2021	52370.J · Professional Services	103.94	Monthly Plant Services	check	3558 · SDCCU Checking
E ARCC (Assesor Recorder County)						
	4/15/2021	52490 · Publications	50.00	NOE Fee Papp-Olive St. Reorg (RO20-17)	check	3558 · SDCCU Checking
E AT&T Mobility						
	4/21/2021	52074 · Telecommunications	1,114.62	Monthly Cell Phone Bill EO & Analysts (Two Months)	check	3558 · SDCCU Checking
E Billing Hostway						
	4/5/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E Chase Design Inc						
	4/2/2021	52370.I · Professional Services	187.50	Consultant Services Graphic Design (Agency Directory)	electronic	1000 · County Account (44595)
	4/23/2021	52370.I · Professional Services	5,250.00	Consultant Services Graphic Design (Agency Directory)	electronic	1000 · County Account (44595)
			5,437.50			
E Colantuono, Highsmith & Whatley						
	4/2/2021	52370.B · Professional Services	6,010.50	Legal Services	electronic	1000 · County Account (44595)
	4/30/2021	52370.B · Professional Services	11,041.00	Legal Services	electronic	1000 · County Account (44595)
			17,051.50			
E Corodata						
	4/15/2021	52330 · Office Expense	51.41	Document Storage	check	3558 · SDCCU Checking
E County of San Diego						
	4/1/2021	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	4/1/2021	52354 · Mail/Postage ISF	1,024.72	Mail/Postage Services (Two Months)	electronic	1000 · County Account (44595)
	4/1/2021	52178 · Vehicle Maintenance	27.67	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	4/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	4/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	4/1/2021	52721 et al. · Communications (IT) Services	9,936.43	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	4/2/2021	51110 et al. · Employee Payroll	50,170.48	Payroll Pay Period 2021-20	electronic	1000 · County Account (44595)
	4/16/2021	51110 et al. · Employee Payroll	52,352.95	Payroll Pay Period 2021-21	electronic	1000 · County Account (44595)
	4/30/2021	51110 et al. · Employee Payroll	138,077.68	Payroll Pay Period 2021-22	electronic	1000 · County Account (44595)
			258,749.06			
E Culligan of San Diego						
	4/15/2021	52330 · Office Expense	7.00	Monthly Water Payment	check	3558 · SDCCU Checking
E Erica Blom						
	4/15/2021	52074 · Telecommunications	70.00	COVID-19 Telework Internet Reimbursement (Two Months)	check	3558 · SDCCU Checking
E Gourmet Island						
	4/29/2021	52610 · Non-Travel/In-County	34.33	Lunch Training for KS and PA	debit card	3558 · SDCCU Checking
E Planwest Partners Inc						
	4/30/2021	52370.F · Professional Services	4,572.50	Consultant Services MSRs	electronic	1000 · County Account (44595)
E Price Self Storage						
	4/26/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking
E RJ Ricciardi Inc.						
	4/30/2021	52370.H · Professional Services	5,012.50	Consultant Services Outside Audit FY19-20	electronic	1000 · County Account (44595)
E Robert Barry						
	4/15/2021	52610 · Non-Travel/In-County	325.00	Reimbursement for APA National Conference Registration	check	3558 · SDCCU Checking
E San Diego Union Tribune						
	4/21/2021	52490 · Publications	918.80	PHNs FY21-22 Budget & Rancho Corrido RV Park (RO20-21)	check	3558 · SDCCU Checking
	4/21/2021	52490 · Publications	2,461.00	PHNs FY21-22 Budget; (RO20-21) & Pulmosa Ave (RO20-18)	check	3558 · SDCCU Checking
			3,379.80			
E Sloan Sakai Yeung & Wong LLP						
	4/30/2021	52370.B · Professional Services	1,282.50	Special Legal Services	electronic	1000 · County Account (44595)

SAN DIEGO LAFCO
Expenses by Vendor Detail
April 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Translation Solutions						
	4/21/2021	52370.L · Professional Services	630.00	Deposit for Spanish Translation of Poway MSR	check	1000 · County Account (44595)
E Xerox						
	4/9/2021	52504 · Equipment Rental	252.88	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom						
	4/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	4/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
EXPENSE TOTAL			301,166.70			
R Alliance Development Services Inc						
	4/15/2021	49200 · Interest & Dividends	484.01	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	4/15/2021	49200 · Interest & Dividends	567.61	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	4/15/2021	49200 · Interest & Dividends	237.98	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
	4/30/2021	49200 · Interest & Dividends	67.82	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	4/30/2021	49200 · Interest & Dividends	79.53	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	4/30/2021	49200 · Interest & Dividends	33.35	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
			1,470.30			
REVENUE TOTAL			1,470.30			