



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

5b

AGENDA REPORT
 Consent | Action

August 2, 2021

TO: Commissioners

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

SUBJECT: **Commission Ratification |
 Recorded Payments for May and June 2021**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying all payments received and made in May and June 2021. The payments cover all recorded transactions for the two-month period and include \$307,720 in total distributions made by the Executive Officer with 79% tied to expenses and reimbursements with the County of San Diego for payroll, office rent, general overhead, and information technology services. Payments received in May and June totaled \$20,581 and largely sourced to one new proposal fee. 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 David Drake, Alt. Rincon del Diablo	Chair Andy Vanderlaan General Public Harry Mathis, Alt. General Public
--	--	--	---	---	---

DISCUSSION

This item is for San Diego LAFCO to consider ratification of all payments made and received by the Executive Officer between May and June 2021. A detailing of these transactions prepared by the Administrative Assistant is provided in Attachments One (May) and Two (June). 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 May and June 2021 totaled \$307,720 with 79% – or \$244,033 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering four 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 two-month period tallying \$18,382 and include legal and planning support. Recorded revenues during the period totaled \$20,581 and tied to one new proposal filing and applicant reimbursements for public hearing notices.

All expenses generated in May and June 2021 are consistent with the adopted budget with two deviations. One deviation involves the recent employment separation of a senior staff member and the associated action to cash-out remaining vacation accrual and underlying a higher-than normal pay period distribution in June. The second deviation involves making security deposits in June for new office space in Bankers Hill.

All monthly total transactions for the calendar year to date are shown below.

Month	Expenses	Revenues
January 2021	\$133,728	\$ 716
February 2021	\$127,082	\$6,632
March 2021	\$156,572	\$16,973
April 2021	\$301,167	\$1,470
May 2021	\$124,679	\$1,995
June 2021	\$183,041	\$18,586
... Total Year to Date	\$1,026,269	\$46,372
... Monthly Average	\$171,045	\$7,729

RECOMMENDATION

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

Attachments:

- 1) Recorded Transactions in May 2021
- 2) Recorded Transactions in June 2021

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

Blank for Photocopying

SAN DIEGO LAFCO
Expenses by Vendor Detail
 May 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E ADW Consulting LLC						
	5/26/2021	52370.F · Professional Services	3,049.50	Consultant Services Planning	electronic	1000 · County Account (44595)
E After Effects						
	5/12/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Ambius						
	5/24/2021	52370.J · Professional Services	103.94	Monthly Plant Services	check	3558 · SDCCU Checking
E ARCC (Assesor Recorder County)						
	5/3/2021	52490 · Publications	50.00	NOE Fee Plumosa Ave. Reorg SOI (RO20-18)	check	3558 · SDCCU Checking
	5/3/2021	52490 · Publications	50.00	NOE Fee Plumosa Ave. Reorg (RO20-18)	check	3558 · SDCCU Checking
	5/3/2021	52490 · Publications	50.00	NOE Fee Lakeside WD-Rutherford Rd. Reorg (RO20-19)	check	3558 · SDCCU Checking
	5/6/2021	52490 · Publications	50.00	NOE Fee Meadowood Reorg (RO20-10)	check	3558 · SDCCU Checking
	5/6/2021	52490 · Publications	50.00	NOE Fee Meadowood Reorg SOI (RO20-10)	check	3558 · SDCCU Checking
	5/6/2021	52490 · Publications	50.00	NOE Fee Estrada-Viejas View Pl. (CO20-20)	check	3558 · SDCCU Checking
	5/6/2021	52490 · Publications	50.00	NOE Fee Huelsman-Acacia Ave. (CO20-23)	check	3558 · SDCCU Checking
			350.00			
E AT&T Mobility						
	5/6/2021	52074 · Telecommunications	560.16	Monthly Cell Phone Bill EO & Analysts	check	3558 · SDCCU Checking
E Billing Hostway						
	5/11/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E Colantuono, Highsmith & Whatley						
	5/26/2021	52370.B · Professional Services	5,538.50	Legal Services	electronic	1000 · County Account (44595)
E Corodata						
	5/24/2021	52330 · Office Expense	51.41	Document Storage	check	3558 · SDCCU Checking
E County of San Diego						
	5/1/2021	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	5/1/2021	52354 · Mail/Postage ISF	600.86	Mail/Postage Services	electronic	1000 · County Account (44595)
	5/1/2021	52178 · Vehicle Maintenance	27.67	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	5/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	5/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	5/1/2021	52721 et al. · Communications (IT) Services	9,730.20	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	5/14/2021	51110 et al. · Employee Payroll	44,866.01	Payroll Pay Period 2021-23	electronic	1000 · County Account (44595)
	5/28/2021	51110 et al. · Employee Payroll	41,251.23	Payroll Pay Period 2021-24	electronic	1000 · County Account (44595)
	5/20/2021	52504 · Equipment Rental	2.94	County Surcharge Xerox	electronic	1000 · County Account (44595)
			103,638.04			
E Harland Clarke						
	5/26/2021	52330 · Office Expense	22.05	SDCCU Checks	debit card	3558 · SDCCU Checking
E Planwest Partners Inc						
	5/19/2021	52370.F · Professional Services	2,430.00	Consultant Services MSRs	electronic	1000 · County Account (44595)
E Price Self Storage						
	5/30/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking
E RJ Ricciardi Inc.						
	5/26/2021	52370.H · Professional Services	2,202.50	Consultant Services Outside Audit FY19-20	electronic	1000 · County Account (44595)
E San Diego Union Tribune						
	5/4/2021	52330 · Office Expense	970.43	Annual Newspaper Subscription	check	3558 · SDCCU Checking
E Sloan Sakai Yeung & Wong LLP						
	5/26/2021	52370.B · Professional Services	693.26	Special Legal Services	electronic	1000 · County Account (44595)
E Sprague & Associates						
	5/19/2021	52370.F · Professional Services	3,150.00	Consultant Services Fire Services	electronic	1000 · County Account (44595)
E State Board of Equalization						
	5/17/2021	52490 · Publications	350.00	SBE Fee Ortiz-Olive Ave. Reorg SOI (RO20-12)	check	3558 · SDCCU Checking
E Target						
	5/5/2021	52330 · Office Expense	201.29	Service Appreciation Gift for LH	credit card	3558-60 · SDCCU Visa Credit Card
E Translation Solutions						
	5/6/2021	52370.L · Professional Services	630.00	Final Payment for Spanish Translation of Poway MSR	check	1000 · County Account (44595)

SAN DIEGO LAFCO
Expenses by Vendor Detail
 May 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Twitter						
	5/17/2021	52370.K · Professional Services	50.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
	5/20/2021	52370.K · Professional Services	150.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
	5/27/2021	52370.K · Professional Services	50.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
			250.00			
E Xerox						
	5/19/2021	52504 · Equipment Rental	334.20	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom						
	5/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	5/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
		EXPENSE TOTAL	124,679.20			
R CALAFCO						
	5/18/2021	52270 · Memberships	980.00	Refund for (3) 2020 Staff Workshops Registrations	check	3558 · SDCCU Checking
R Joseph Mercurio						
	5/18/2021	52490 · Publications	965.00	PHN & County Recorder Fees (OAS20-09)	check	3558 · SDCCU Checking
R Szilard Papp						
	5/18/2021	52490 · Publications	50.00	County Recorder Fees (RO20-17)	check	3558 · SDCCU Checking
		REVENUE TOTAL	1,995.00			

SAN DIEGO LAFCO
Expenses by Vendor Detail
 June 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E After Effects						
	6/13/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	6/6/2021	52330 · Office Expense	19.56	Office Supplies for PA	credit card	3558-60 · SDCCU Visa Credit Card
	6/18/2021	52330 · Office Expense	217.84	Office Supplies for DN	credit card	3558-60 · SDCCU Visa Credit Card
	6/22/2021	52330 · Office Expense	573.65	Monitors for KS & DN	credit card	3558-60 · SDCCU Visa Credit Card
	6/24/2021	52330 · Office Expense	172.64	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	6/26/2021	52330 · Office Expense	28.00	Office Supplies for KS	debit card	3558 · SDCCU Checking
			1,011.69			
E Ambius						
	6/10/2021	52370.J · Professional Services	103.94	Monthly Plant Services	check	3558 · SDCCU Checking
E ARCC (Assesor Recorder County)						
	6/10/2021	52490 · Publications	50.00	NOE Fee Lagasse (CO20-21)	check	3558 · SDCCU Checking
	6/15/2021	52490 · Publications	50.00	NOE Fee Chinese Bible Church (CO20-22)	check	3558 · SDCCU Checking
	6/22/2021	52490 · Publications	50.00	NOE Fee City of Poway MSR	check	3558 · SDCCU Checking
	6/22/2021	52490 · Publications	50.00	NOE Fee City of Poway MSR SOI	check	3558 · SDCCU Checking
			200.00			
E AT&T Mobility						
	6/10/2021	52074 · Telecommunications	488.31	Monthly Cell Phone Bill EO & Analysts	check	3558 · SDCCU Checking
	6/30/2021	52074 · Telecommunications	597.59	Monthly Cell Phone Bill EO & Analysts	check	3558 · SDCCU Checking
			1,085.90			
E Billing Hostway						
	6/8/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E Chase Design Inc						
	6/30/2021	52334 · Printing	5,287.50	Consultant Services Agency Directory	electronic	1000 · County Account (44595)
E Copy 2 Copy						
	6/10/2021	52334 · Printing	1,916.33	Agency Directory	check	3558 · SDCCU Checking
E Corodata						
	6/30/2021	52330 · Office Expense	86.64	Document Storage & Boxes	check	3558 · SDCCU Checking
E County of San Diego						
	6/1/2021	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	6/1/2021	52354 · Mail/Postage ISF	970.74	Mail/Postage Services	electronic	1000 · County Account (44595)
	6/1/2021	52178 · Vehicle Maintenance	27.67	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	6/1/2021	52182 · Vehicle Fuel	51.13	Vehicle Fuel	electronic	1000 · County Account (44595)
	6/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	6/1/2021	52721 et al. · Communications (IT) Services	10,174.06	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	6/11/2021	51110 et al. · Employee Payroll	48,812.20	Payroll Pay Period 2021-25	electronic	1000 · County Account (44595)
	6/25/2021	51110 et al. · Employee Payroll	64,205.64	Payroll Pay Period 2021-26	electronic	1000 · County Account (44595)
	6/30/2021	52344 · Stores Unallocated	157.82	Office Supplies Office Depot Order	electronic	1000 · County Account (44595)
	6/30/2021	52344 · Stores Unallocated	2.39	County Surcharge Office Depot	electronic	1000 · County Account (44595)
	6/30/2021	52550.B · County Overhead Costs	8,815.50	County Services A-87 Overhead (4th Quarter)	electronic	1000 · County Account (44595)
	6/30/2021	52550.B · County Overhead Costs	19.13	A-87 Cost Allocation Plan Share Fee for 4 Quarters	electronic	1000 · County Account (44595)
			140,395.41			
E Culligan of San Diego						
	6/30/2021	52330 · Office Expense	6.50	Monthly Water Payment	check	3558 · SDCCU Checking
E Dieu Ngu						
	6/30/2021	52074 · Telecommunications	359.94	COVID-19 Telework Internet Reimbursement (Twelve Months)	check	3558 · SDCCU Checking
E Erica Blom						
	6/10/2021	52074 · Telecommunications	85.00	COVID-19 Telework Internet Reimbursement (Two Months)	check	3558 · SDCCU Checking
E Grubhub						
	6/30/2021	52610 · Non-Travel/In-County	19.95	Quarterly Staf Meeting (RA)	credit card	3558-60 · SDCCU Visa Credit Card
E Manchester Financial 5th Ave. LLP						
	6/2/2021	52530 · Office Lease	15,005.00	Security Deposit for New Office Space	check	3558 · SDCCU Checking
	6/2/2021	52530 · Office Lease	10,164.90	First Months Rent for New Office Space	check	3558 · SDCCU Checking
			25,169.90			
E Price Self Storage						
	6/29/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment	debit card	3558 · SDCCU Checking

SAN DIEGO LAFCO
Expenses by Vendor Detail
 June 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E San Diego History Center						
	6/15/2021	52490 · Publications	195.00	MSR Photos	credit card	3558-60 · SDCCU Visa Credit Card
E San Diego Union Tribune						
	6/17/2021	52490 · Publications	2,476.00	PHNs FY2022 Budget & Poway MSR	check	3558 · SDCCU Checking
	6/30/2021	52490 · Publications	2,288.00	PHNs	check	3558 · SDCCU Checking
			4,764.00			
E Shutterstock						
	6/13/2021	52490 · Publications	49.00	Photo Stock for Local Directory	credit card	3558-60 · SDCCU Visa Credit Card
E Tameron Lockett						
	6/17/2021	52074 · Telecommunications	347.28	COVID-19 Telework Internet Reimbursement (Seven Months)	check	3558 · SDCCU Checking
E The Toll Roads						
	6/22/2021	52610 · Non-Travel/In-County	0.50	Travel for KS	debit card	3558 · SDCCU Checking
E Twitter						
	6/25/2021	52370.K · Professional Services	36.13	Consultant Services Social Media	debit card	3558 · SDCCU Checking
	6/28/2021	52370.K · Professional Services	150.00	Consultant Services Social Media	debit card	3558 · SDCCU Checking
			186.13			
E USPS						
	6/30/2021	52332 · Postage	22.45	Postage for LH & ES	credit card	3558-60 · SDCCU Visa Credit Card
E Vistaprint						
	6/13/2021	52330 · Office Expense	1,593.80	Logo Backpacks	debit card	3558 · SDCCU Checking
E Zoom						
	6/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	6/13/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
EXPENSE TOTAL			<u>183,040.78</u>			
R Lakeside WD						
	6/24/2021	52490 · Publications	50.00	County Recorder Fees (RO20-19)	check	3558 · SDCCU Checking
R Lennar Homes						
	6/22/2021	46234 · Applications	17,677.80	LAFCO Processing Fees (RO21-03)	check	1000 · County Account (44595)
R Leucadia WWD						
	6/24/2021	52490 · Publications	50.00	County Recorder Fees (CO21-02)	check	3558 · SDCCU Checking
R Nolan Huelsman						
	6/24/2021	52490 · Publications	50.00	County Recorder Fees (CO20-23)	check	3558 · SDCCU Checking
R Rainbow MWD						
	6/24/2021	52490 · Publications	758.50	County Recorder & PHN Fees (RO20-10)	check	3558 · SDCCU Checking
REVENUE TOTAL			<u>18,586.30</u>			