



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

6b

AGENDA REPORT
 Consent | Action

October 4, 2021

TO: Commissioners

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

SUBJECT: **Commission Ratification |
 Recorded Payments for July and August 2021**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying all payments made and received in July and August 2021. The payments cover all recorded transactions for the two-month period and include \$312,402 in total distributions made by the Executive Officer. Two thirds of these expenses are tied to the County of San Diego for payroll reimbursements and charges for office rent, general overhead, and information technology services. Payments received over the two-month period totaled \$1,662,763 and largely sourced to collecting local agency apportionments. 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

<p>Administration Keene Simonds, Executive Officer 2550 Fifth Avenue, Suite 725 San Diego, California 92103 T 619.321.3380 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>Paul McNamara City of Escondido</p> <p>Mary Casillas Salas City of Chula Vista</p> <p>Kristi Becker, Alt. City of Solana Beach</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>David Drake, Alt. Rincon del Diablo</p>	<p>Chair Andy Vanderlaan General Public</p> <p>Harry Mathis, Alt. General Public</p>
--	--	--	--	---	--

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.

DISCUSSION

This item is for San Diego LAFCO to consider ratification of all payments made and received by the Executive Officer between July and August 2021. A detailing of these transactions prepared by the Administrative Assistant is provided in Attachments One (July) and Two (August). 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 July and August 2021 totaled \$312,402 with 65% – or \$201,958 – 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. Office expenses represent most of the remaining costs during the two-month period with \$47,104 directly tied to furnishing the new office space at 2550 Fifth Avenue through a single vendor, National Business Furniture. Recorded revenues during the period totaled \$1,662,763 with the majority of funds tied to collecting agency apportionments.

All expenses generated in July and August 2021 are consistent with the adopted budget with one deviation. This deviation involves the above-referenced furniture expense for the new office space paired with a limited number of other one-time moving costs. 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
July 2021	\$194,626	\$984,225
August 2021	\$117,776	\$678,539
... Total Year to Date	\$1,338,671	\$1,709,136
... Monthly Average	\$167,334	\$213,642

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments made and received by the Executive Officer for July and August 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 July and August 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 July 2021
- 2) Recorded Transactions in August 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
 July 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Ace Parking						
	7/29/2021	52610 · Non-Travel/In-County	25.00	Parking for KS/PA/EB	debit card	3558 · SDCCU Checking
E ADW Consulting LLC						
	7/7/2021	52370.F · Professional Services	2,475.00	Consultant Services Planning	electronic	1000 · County Account (44595)
	7/21/2021	52370.F · Professional Services	3,600.00	Consultant Services Planning	electronic	1000 · County Account (44595)
			6,075.00			
E After Effects						
	7/11/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	7/6/2021	52330 · Office Expense	285.50	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E Ambius						
	7/9/2021	52370.J · Professional Services	103.94	Monthly Plants Services	check	3558 · SDCCU Checking
E APA						
	7/30/2021	52270 · Memberships	434.00	Membership Renewal FY21-22 (LH)	check	3558 · SDCCU Checking
E AT&T Mobility						
	7/30/2021	52074 · Telecommunications	487.76	Monthly Cell Phone Bill EO & Analysts	check	3558 · SDCCU Checking
E Billing Hostway						
	7/8/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	debit card	3558 · SDCCU Checking
E CA Planning & Dev. Report						
	7/16/2021	52490 · Publications	238.00	Magazine Subscription Renewal	check	3558 · SDCCU Checking
E Canon Business Solutions						
	7/30/2021	52330 · Office Expense	11.23	Canon Copier Maintenance	check	3558 · SDCCU Checking
E Chili's						
	7/9/2021	52610 · Non-Travel/In-County	33.18	LAFCO Debriefing with KS & JM	debit card	3558 · SDCCU Checking
E Colantuono, Highsmith & Whatley						
	7/7/2021	52370.B · Professional Services	4,492.00	Legal Services	electronic	1000 · County Account (44595)
	7/21/2021	52370.B · Professional Services	3,913.50	Legal Services	electronic	1000 · County Account (44595)
			8,405.50			
E Copy 2 Copy						
	7/30/2021	52490 · Publications	1,807.94	Study Schedule & Poway MSR Brochures	check	3558 · SDCCU Checking
E Corodata						
	7/22/2021	52330 · Office Expense	52.54	Monthly Document Storage	check	3558 · SDCCU Checking
E County of San Diego						
	7/1/2021	52530 · Office Lease	6,993.64	Rent	electronic	1000 · County Account (44595)
	7/1/2021	52354 · Mail/Postage ISF	661.95	Mail/Postage Services	electronic	1000 · County Account (44595)
	7/1/2021	52178 · Vehicle Maintenance	27.97	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	7/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	7/1/2021	52758 · Vehicle Lease	165.47	Vehicle Lease	electronic	1000 · County Account (44595)
	7/1/2021	52721 et al. · Communications (IT) Services	8,774.46	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	7/9/2021	51110 et al. · Employee Payroll	42,003.22	Payroll Pay Period 2022-01	electronic	1000 · County Account (44595)
	7/23/2021	51110 et al. · Employee Payroll	58,284.31	Payroll Pay Period 2022-02	electronic	1000 · County Account (44595)
	7/9/2021	52504 · Equipment Rental	5.94	County Surcharge Xerox	electronic	1000 · County Account (44595)
	7/12/2021	52504 · Equipment Rental	3.50	County Surcharge Xerox	electronic	1000 · County Account (44595)
	7/20/2021	52504 · Equipment Rental	2.90	County Surcharge Xerox	electronic	1000 · County Account (44595)
			116,923.36			
E CSDA of San Diego						
	7/9/2021	52270 · Memberships	250.00	Membership Renewal FY21-22 (San Diego Chapter)	check	3558 · SDCCU Checking
E Culligan of San Diego						
	7/16/2021	52330 · Office Expense	7.00	Monthly Water Payment	check	3558 · SDCCU Checking
E Erica Blom						
	7/28/2021	52620 · Tuition Reimbursement	405.00	Tuition Reimbursement (BAM406)	electronic	1000 · County Account (44595)
E Fax Plus						
	7/8/2021	52330 · Office Expense	6.11	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Grubhub						
	7/1/2021	52610 · Non-Travel/In-County	47.25	Quarterly Staff Meeting (EB & TL)	credit card	3558-60 · SDCCU Visa Credit Card
	7/2/2021	52610 · Non-Travel/In-County	97.33	Quarterly Staff Meeting (KS/DN/LH/PA)	debit card	3558 · SDCCU Checking
			144.58			

SAN DIEGO LAFCO
Expenses by Vendor Detail
 July 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Leaf & Cole LLP						
	7/2/2021	52370.H · Professional Services	955.68	Consultant Services Bookkeeping	check	3558 · SDCCU Checking
E National Business Furniture LLC						
	7/30/2021	52330 · Office Expense	47,103.98	Furniture for New Office Space	electronic	1000 · County Account (44595)
E RJ Ricciardi Inc						
	7/12/2021	52370.H · Professional Services	2,735.00	Consultant Services Accounting	electronic	1000 · County Account (44595)
E Ruth Arellano						
	7/30/2021	52610 · Non-Travel/In-County	28.00	Parking Reimbursement for RA	check	3558 · SDCCU Checking
E San Diego History Center						
	7/29/2021	52490 · Publications	50.00	MSR Photos	credit card	3558-60 · SDCCU Visa Credit Card
E San Diego Padres						
	7/28/2021	52610 · Non-Travel/In-County	408.20	First Quarter Staff Activity	debit card	3558 · SDCCU Checking
E Sloan Sakai Yeung & Wong LLP						
	7/12/2021	52370.B · Professional Services	2,834.00	Special Counsel Services	electronic	1000 · County Account (44595)
E Sprague & Associates						
	7/7/2021	52370.F · Professional Services	3,290.00	Consultant Services Fire Services	electronic	1000 · County Account (44595)
E Twitter						
	7/4/2021	52074 · Telecommunications	50.00	Social Media	debit card	3558 · SDCCU Checking
E Xerox						
	7/9/2021	52504 · Equipment Rental	675.35	Xerox Rental	electronic	1000 · County Account (44595)
	7/12/2021	52504 · Equipment Rental	397.31	Xerox Rental	electronic	1000 · County Account (44595)
	7/28/2021	52504 · Equipment Rental	329.46	Xerox Rental	electronic	1000 · County Account (44595)
			1,402.12			
E Zoom						
	7/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	7/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
		EXPENSE TOTAL	194,625.54			
R Alliance Development Services Inc						
	7/2/2021	46234 · Applications	1,056.83	Initial Studies Fees (CO21-01)	check	3558 · SDCCU Checking
R City of Vista						
	7/29/2021	46234 · Applications	18,894.75	LAFCO Processing Fees (RO21-04)	check	3558 · SDCCU Checking
R County of San Diego						
	7/1/2021	45918 · LAFCO Apportionment	949,966.82	LAFCO Apportionment for FY21-22	electronic	1000 · County Account (44595)
	7/31/2021	49200 · Interest & Dividends	421.65	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	7/31/2021	49200 · Interest & Dividends	494.47	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	7/31/2021	49200 · Interest & Dividends	207.32	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
			951,090.26			
R Jill Danna						
	7/29/2021	46234 · Applications	10,667.00	LAFCO Processing Fees (CO21-05)	check	3558 · SDCCU Checking
R Krishnan Vijayaraghavan						
	7/23/2021	52490 · Publications	758.50	County Recorder & PHN Fees (RO20-18)	check	3558 · SDCCU Checking
R Sringeri Vidya Bharati Foundation, Inc						
	7/23/2021	52490 · Publications	1,757.32	County Recorder, PHN & SBE Fees (RO20-16)	check	3558 · SDCCU Checking
		REVENUE TOTAL	984,224.66			

SAN DIEGO LAFCO
Expenses by Vendor Detail
 August 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Ace Parking						
	8/8/2021	52610 · Non-Travel/In-County	10.00	Parking for TL	debit card	3558 · SDCCU Checking
	8/9/2021	52530 · Office Lease	960.00	Monthly Parking Rent (August)	electronic	1000 · County Account (44595)
	8/23/2021	52530 · Office Lease	960.00	Monthly Parking Rent (September)	electronic	1000 · County Account (44595)
			1,930.00			
E After Effects						
	8/11/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Alliant Insurance Services						
	8/6/2021	52138 · General Liability Insurance	305.63	General Liability Insurance	check	3558 · SDCCU Checking
E Amazon						
	8/6/2021	52330 · Office Expense	204.10	Moving Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	8/20/2021	52610 · Non-Travel/In-County	67.01	Local Communities Training Books	debit card	3558 · SDCCU Checking
			271.11			
E Ambius						
	8/6/2021	52370.J · Professional Services	103.94	Monthly Plants Services	check	3558 · SDCCU Checking
E ARCC (Assessor Recorder County)						
	8/6/2021	52490 · Publications	50.00	NOE Fee Avion Reorg (RO21-03)	check	3558 · SDCCU Checking
	8/6/2021	52490 · Publications	50.00	NOE Fee Avion Reorg SOI (RO21-03)	check	3558 · SDCCU Checking
			100.00			
E Billing Hostway						
	8/10/2021	52370.E · Professional Services	21.95	Monthly Website Hosting Services	credit card	3558-60 · SDCCU Visa Credit Card
E C & M Relocation Systems						
	8/21/2021	52330 · Office Expense	40.00	Gratuity for Movers	cash	1040 · Petty Cash
	8/27/2021	52330 · Office Expense	436.00	Moving Services	electronic	1000 · County Account (44595)
			476.00			
E CALAFCO						
	8/13/2021	52270 · Memberships	10,760.00	Membership Dues for FY21-22	electronic	1000 · County Account (44595)
E Chase Design Inc.						
	8/4/2021	52334 · Printing	1,321.50	MSR Brochures	electronic	1000 · County Account (44595)
	8/27/2021	52334 · Printing	112.50	MSR Brochures	electronic	1000 · County Account (44595)
			1,434.00			
E Copy 2 Copy						
	8/6/2021	52490 · Publications	2,808.40	Agency Directories & Poway MSR	check	3558 · SDCCU Checking
E County of San Diego						
	8/1/2021	52354 · Mail/Postage ISF	11,001.16	Mail/Postage Services	electronic	1000 · County Account (44595)
	8/1/2021	52178 · Vehicle Maintenance	28.05	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	8/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	8/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	8/1/2021	52721 et al. · Communications (IT) Services	7,795.68	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	8/6/2021	51110 et al. · Employee Payroll	4,269.60	Payroll Pay Period 2022-03	electronic	1000 · County Account (44595)
	8/20/2021	51110 et al. · Employee Payroll	52,577.38	Payroll Pay Period 2022-04	electronic	1000 · County Account (44595)
	8/31/2021	52504 · Equipment Rental	9,197.80	County Services A-87 Overhead (1st Quarter)	electronic	1000 · County Account (44595)
			85,035.16			
E Erica Blom						
	8/27/2021	52620 · Tuition Reimbursement	405.00	Tuition Reimbursement (BAM105)	electronic	1000 · County Account (44595)
E Fax Plus						
	8/8/2021	52330 · Office Expense	6.11	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Granicus Inc						
	8/13/2021	52370.I · Professional Services	7,497.00	Consultant Services Website Support Services	electronic	1000 · County Account (44595)
E Manchester Financial 5th Ave. LP						
	8/30/2021	52530 · Office Lease	120.00	Vehicle Access Cards	electronic	1000 · County Account (44595)
E Price Self Storage						
	8/2/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment (July)	credit card	3558-60 · SDCCU Visa Credit Card
	8/27/2021	52504 · Equipment Rental	81.00	Storage Unit Monthly Payment (August)	credit card	3558-60 · SDCCU Visa Credit Card
			162.00			
E San Diego History Center						
	8/27/2021	52490 · Publications	53.63	MSR Photos	credit card	3558-60 · SDCCU Visa Credit Card

SAN DIEGO LAFCO
Expenses by Vendor Detail
 August 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Sprague & Associates						
	8/30/2021	52370.F - Professional Services	5,250.00	Consultant Services Fire Services	electronic	1000 - County Account (44595)
E Translation Services						
	8/17/2021	52370.L - Professional Services	492.07	Deposit Payment for Spanish Translation of Ramona MSR	credit card	3558-60 - SDCCU Visa Credit Card
	8/25/2021	52370.L - Professional Services	492.07	Final Payment for Spanish Translation of Ramona MSR	credit card	3558-60 - SDCCU Visa Credit Card
			984.14			
E USPS						
	8/11/2021	52330 - Office Expense	1.05	Change of Office Address	debit card	3558 - SDCCU Checking
E Zoom						
	8/4/2021	52270 - Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 - SDCCU Checking
	8/12/2021	52270 - Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 - SDCCU Checking
			29.98			
		EXPENSE TOTAL	117,776.09			
R County of San Diego						
	8/1/2021	45918 - LAFCO Apportionment	678,448.80	LAFCO Apportionment for FY21-22	electronic	1000 - County Account (44595)
	8/31/2021	49200 - Interest & Dividends	33.68	Interest Payment to Account 46725	electronic	1001 - Committed - Stabilization (min. balance of \$250k)
	8/31/2021	49200 - Interest & Dividends	39.50	Interest Payment to Account 46726	electronic	1002 - Committed - Opportunity (min. balance of \$300k)
	8/31/2021	49200 - Interest & Dividends	16.56	Interest Payment to Account 46727	electronic	1003 - Assigned - Executive Officer (up to \$125k)
			678,538.54			
		REVENUE TOTAL	678,538.54			