



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

5b

AGENDA REPORT
 Consent | Action

February 7, 2022

TO: Commissioners

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

**SUBJECT: Commission Ratification |
 Recorded Payments for November and December 2021**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received in November and December 2021. The payments cover all recorded transactions for the two-month period and include \$352,196 in total distributions made by the Executive Officer. Four-fifths of these expenses are tied to the County of San Diego for payroll reimbursements as well as charges for general overhead and information technology services. No revenues were booked during the period. 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 maintain appropriate accounting controls for all financial transactions on behalf of the Commission. 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>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>Joel Anderson County of San Diego</p> <p>Nora Vargas, 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>
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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 between November and December 2021. A detailing of these transactions prepared by the Executive Assistant is provided in Attachments One (November) and Two (December). 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 November and December 2021 total \$352,196 with 79% – or \$280,845 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering four pay periods as well as expenses for general overhead and information technology services. All expenses are consistent with the adopted budget with one exception. This exception involves an unbudgeted lump-sum payment made in December under the Commission's Voluntary Separation Incentive Program and underlie the high payroll charge at the end of the month.

All monthly total transactions for the last twelve months 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
September 2021	\$121,720	\$65,284
October 2021	\$172,035	\$37,269
November 2021	\$143,170	\$0
December 2021	\$209,026	\$0
... 12 Month Total	\$1,984,622	\$1,811,689
... Monthly Average	\$165,385	\$150,974

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments made and received by the Executive Officer for November and December 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 November and October 2021 as shown in Attachments One and Two.

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
Executive Assistant

Attachments:

- 1) Recorded Transactions in November 2021
- 2) Recorded Transactions in December 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
 November 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Ace Parking						
	11/22/2021	52530 · Office Lease	1,200.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
E ADW Consulting LLC						
	11/8/2021	52370.F · Professional Services	5,475.00	Consultant Services Planning	electronic	1000 · County Account (44595)
E After Effects						
	11/12/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	11/8/2021	52330 · Office Expense	113.59	Office Supplies (CI)	credit card	3558-60 · SDCCU Visa Credit Card
	11/10/2021	52330 · Office Expense	232.01	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	11/12/2021	52330 · Office Expense	81.51	Office Supplies (CI & TL)	credit card	3558-60 · SDCCU Visa Credit Card
	11/22/2021	52330 · Office Expense	63.39	Office Supplies (EB)	credit card	3558-60 · SDCCU Visa Credit Card
			490.50			
E Ambius						
	11/12/2021	52370.J · Professional Services	103.94	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E ARCC (Assessor Recorder County)						
	11/4/2021	52490 · Publications	50.00	NOE Fee Sunset Drive (CO21-01)	check	3558 · SDCCU Checking
	11/4/2021	52490 · Publications	50.00	NOD Fee Sunset Drive (CO21-01)	check	3558 · SDCCU Checking
	11/4/2021	52490 · Publications	50.00	NOD Fee Ramona MSR SOI	check	3558 · SDCCU Checking
			150.00			
E AT&T Mobility						
	11/4/2021	52074 · Telecommunications	472.20	Monthly Cell Phone EO & Analysts	check	3558 · SDCCU Checking
E Carolanne Ieromnimon						
	11/12/2021	51185 · Additional Salaries	2,500.00	Relocation Reimbursement	check	3558 · SDCCU Checking
E Chase Design Inc						
	11/1/2021	52334 · Printing	1,125.00	Amendments to Statute Flier	electronic	1000 · County Account (44595)
E Christian Alfaro						
	11/12/2021	52370 · Professional Services	300.00	Office Furniture Installation	check	3558 · SDCCU Checking
E Colantuono, Highsmith & Whatley						
	11/19/2021	52370.B · Professional Services	4,498.50	Legal Services	electronic	1000 · County Account (44595)
E Corodata						
	11/23/2021	52330 · Office Expense	105.08	Monthly Document Storage (Two Months)	check	3558 · SDCCU Checking
E County of San Diego						
	11/1/2021	52354 · Mail/Postage ISF	558.33	Mail/Postage Services	electronic	1000 · County Account (44595)
	11/1/2021	52178 · Vehicle Maintenance	28.05	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	11/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	11/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	11/1/2021	52721 et al. · Communications (IT) Services	26,145.55	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	11/1/2021	52504 · Equipment Rental	1.41	County Surcharge Xerox	electronic	1000 · County Account (44595)
	11/12/2021	51110 et al. · Employee Payroll	41,554.80	Payroll Pay Period 2022-10	electronic	1000 · County Account (44595)
	11/24/2021	51110 et al. · Employee Payroll	39,037.46	Payroll Pay Period 2022-11	electronic	1000 · County Account (44595)
	11/30/2021	52550.B · County Overhead Costs	9,197.08	County Services A-87 Overhead (2nd Quarter)	electronic	1000 · County Account (44595)
			116,688.17			
E Culligan of San Diego						
	11/3/2021	52330 · Office Expense	7.00	Monthly Water Payment	credit card	3558-60 · SDCCU Visa Credit Card
E Fax Plus						
	11/8/2021	52330 · Office Expense	6.11	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E FedEx						
	11/22/2021	52332 · Postage	89.90	Deadline Submittal to C. Briggs	credit card	3558-60 · SDCCU Visa Credit Card
E Fine Art America						
	11/10/2021	52344 · Stores Unallocated	511.40	Office Wall Art (CI)	credit card	3558-60 · SDCCU Visa Credit Card
E Leaf & Cole LLP						
	11/22/2021	52370.H · Professional Services	315.00	Accounting Services	electronic	1000 · County Account (44595)
E Macy's						
	11/2/2021	52344 · Stores Unallocated	764.74	Furniture for New Office Space	credit card	3558-60 · SDCCU Visa Credit Card
E National Business Furniture LLC						
	11/22/2021	52344 · Stores Unallocated	2,350.63	Furniture for New Office Space	electronic	1000 · County Account (44595)
E Price Self Storage						
	11/11/2021	52504 · Equipment Rental	87.00	Storage Unit Monthly Payment	credit card	3558-60 · SDCCU Visa Credit Card

SAN DIEGO LAFCO
Expenses by Vendor Detail
November 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Renato Rodriguez						
	11/4/2021	52330 · Office Expense	12.50	Commission Meeting Refreshments	check	3558 · SDCCU Checking
E San Diego History Center						
	11/11/2021	52490 · Publications	214.50	MSR Photos (Fallbrook Region)	credit card	3558-60 · SDCCU Visa Credit Card
E Stephen Abbott						
	11/5/2021	52370.F · Professional Services	5,168.00	Consultant Services MSR & Fire Services	electronic	1000 · County Account (44595)
E The Corner Drafthouse						
	11/7/2021	52610 · Non-Travel/In-County	98.31	KS & AW Lunch Meeting	debit card	3558 · SDCCU Checking
E Twitter						
	11/3/2021	52074 · Telecommunications	5.06	Social Media Services	debit card	3558 · SDCCU Checking
E Xerox						
	11/12/2021	52504 · Equipment Rental	230.59	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom						
	11/4/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	11/11/2021	52270 · Memberships	149.90	Upgrade to Zoom Webinar (PA)	debit card	3558 · SDCCU Checking
	11/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			179.88			
			<u>143,170.00</u>			
		EXPENSE TOTAL				
			<u>0.00</u>			
		REVENUE TOTAL				

SAN DIEGO LAFCO
Expenses by Vendor Detail
 December 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E After Effects						
	12/12/2021	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Albertson's						
	12/8/2021	52610 · Non-Travel/In-County	18.12	Refreshments for RA Retirement & TL Birthday	debit card	3558 · SDCCU Checking
E Amazon						
	12/2/2021	52330 · Office Expense	117.81	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	12/8/2021	52330 · Office Expense	58.66	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	12/14/2021	52330 · Office Expense	258.22	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	12/21/2022	52330 · Office Expense	119.08	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	12/27/2022	52330 · Office Expense	8.62	Office Supplies	debit card	3558 · SDCCU Checking
			<u>562.39</u>			
E American Flag & Flagpole CO.						
	12/5/2021	52330 · Office Expense	398.80	U.S. and State Flags for Office	debit card	3558 · SDCCU Checking
E ARCC (Assessor Recorder County)						
	12/15/2021	52490 · Publications	50.00	NOE Fee Winterhaven Rd. (CO21-06)	check	3558 · SDCCU Checking
	12/15/2021	52490 · Publications	50.00	NOE Fee Winterhaven Rd. SOI (CO21-06)	check	3558 · SDCCU Checking
			<u>100.00</u>			
E AT&T Mobility						
	12/15/2022	52074 · Telecommunications	495.10	Monthly Cell Phone EO & Analysts	check	3558 · SDCCU Checking
E Babycakes						
	12/8/2022	52610 · Non-Travel/In-County	96.00	Cake for RA Retirement & TL Birthday	debit card	3558 · SDCCU Checking
E Billing Hostway						
	12/5/2022	52370.E · Professional Services	236.68	Annual Payment for Website Support	debit card	3558 · SDCCU Checking
E Chase Design Inc						
	12/3/2021	52334 · Printing	3,487.50	Amendments to Statute Flier & Logo Refresh	electronic	1000 · County Account (44595)
	12/8/2021	52334 · Printing	984.00	Fallbrook MSR	electronic	1000 · County Account (44595)
			<u>4,471.50</u>			
E Colantuono, Highsmith & Whatley						
	12/13/2021	52370.B · Professional Services	6,313.50	Legal Services	electronic	1000 · County Account (44595)
E Copy 2 Copy						
	12/15/2021	52490 · Publications	1,913.16	Ramona MSR Prints	check	3558 · SDCCU Checking
E County of San Diego						
	12/1/2021	52354 · Mail/Postage ISF	555.80	Mail/Postage Services	electronic	1000 · County Account (44595)
	12/1/2021	52178 · Vehicle Maintenance	28.05	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	12/1/2021	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	12/1/2021	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	12/1/2021	52721 et al. · Communications (IT) Services	8,737.58	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	12/2/2021	52504 · Equipment Rental	1.41	County Surcharge Xerox	electronic	1000 · County Account (44595)
	12/10/2021	51110 et al. · Employee Payroll	42,094.22	Payroll Pay Period 2022-12	electronic	1000 · County Account (44595)
	12/23/2021	51110 et al. · Employee Payroll	112,553.25	Payroll Pay Period 2022-13	electronic	1000 · County Account (44595)
	12/29/2021	52304 · Miscellaneous Expense	0.82	County Surcharge Xerox (Moving Printer)	electronic	1000 · County Account (44595)
	12/29/2021	52504 · Equipment Rental	1.41	County Surcharge Xerox	electronic	1000 · County Account (44595)
	12/31/2021	52550.B · County Overhead Costs	19.15	County Surcharge A-87 Overhead	electronic	1000 · County Account (44595)
			<u>164,157.18</u>			
E Culligan of San Diego						
	12/3/2021	52330 · Office Expense	8.00	Monthly Water Payment	credit card	3558-60 · SDCCU Visa Credit Card
E Dieu Ngu						
	12/15/2021	52370.E · Professional Services	43.90	Two Months Billing Hostway Payment Reimbursement	check	3558 · SDCCU Checking
E Dollar Tree						
	12/7/2021	52610 · Non-Travel/In-County	5.41	Decorations for RA Retirement & TL Birthday	debit card	3558 · SDCCU Checking
E Erica Blom						
	12/17/2021	52620 · Tuition Reimbursement	405.00	Tuition Reimbursement (GED232)	electronic	1000 · County Account (44595)
E Fax Plus						
	12/8/2021	52330 · Office Expense	6.11	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking

SAN DIEGO LAFCO
Expenses by Vendor Detail
December 2021

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Fine Art America						
	12/9/2021	52344 · Stores Unallocated	977.97	Office Wall Art	debit card	3558 · SDCCU Checking
	12/14/2021	52344 · Stores Unallocated	236.74	Office Wall Art (CI)	credit card	3558-60 · SDCCU Visa Credit Card
			1,214.71			
E Leaf & Cole LLP						
	12/17/2021	52370.H · Professional Services	165.00	Accounting Services	electronic	1000 · County Account (44595)
E Major Market						
	12/20/2021	52330 · Office Expense	164.85	Gift Cards for Manchester Financial Staff	debit card	3558 · SDCCU Checking
E Manchester Financial 5th Avenue LP						
	12/3/2021	52530 · Office Lease	10,186.15	Office Rent	electronic	1000 · County Account (44595)
	12/20/212	52530 · Office Lease	10,233.65	Office Rent	electronic	1000 · County Account (44595)
			20,419.80			
E Price Self Storage						
	12/12/2022	52504 · Equipment Rental	87.00	Storage Unit Monthly Payment	credit card	3558-60 · SDCCU Visa Credit Card
E Renato Rodriguez						
	12/15/2022	52330 · Office Expense	10.00	Commission Meeting Refreshments	check	3558 · SDCCU Checking
E San Diego Metal Graphics						
	12/5/2021	52330 · Office Expense	63.49	Nameplates for CI and two Commissioners	credit card	3558-60 · SDCCU Visa Credit Card
E San Diego Union Tribune						
	12/15/2022	52490 · Publications	2,172.50	PHN for Ramona MSR & Sunset Dr. Reorg (RO21-01)	check	3558 · SDCCU Checking
E State Board of Equalization						
	12/1/2021	52490 · Publications	300.00	SBE Fees for Lomas de Oro Ct. (CO19-01)	check	3558 · SDCCU Checking
E Stephen Abbott						
	12/8/2021	52370.F · Professional Services	4,656.00	Consultant Services MSR & Fire Services	electronic	1000 · County Account (44595)
E The Prado at Balboa						
	12/9/2021	52610 · Non-Travel/In-County	232.83	Staff Lunch for RA Retirement & TL Birthday	debit card	3558 · SDCCU Checking
E Vons						
	12/14/2021	52330 · Office Expense	27.11	Water for the Office	debit card	3558 · SDCCU Checking
E Xerox						
	12/10/2021	52504 · Equipment Rental	230.59	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom						
	12/5/2021	52270 · Memberships	14.99	LAFCO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	12/12/2021	52270 · Memberships	14.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			29.98			
			209,025.70			
EXPENSE TOTAL						
			0.00			
REVENUE TOTAL						